

Agenda

Lyon County School District Board of Trustees

A meeting of the Board of Trustees of Lyon County School District will be held Tuesday, November 28, 2023, beginning at 6:30 PM at the Yerington Elementary School Cafeteria, N. Oregon St., Yerington, NV 89447.

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.

Public Comment to the Lyon County School District Board of Trustees

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

1. 6:30 PM CALL TO ORDER
2. PLEDGE OF ALLEGIANCE
3. WELCOME OF GUESTS
4. APPROVAL OF AGENDA
5. APPROVAL OF MINUTES 5
6. BOARD MEMBER REPORTS
7. ATTITUDE OF GRATITUDE 37
8. SUPERINTENDENT REPORT
9. PUBLIC PARTICIPATION: Items LISTED on the Agenda: At this time, the public is invited to address the Board on items listed on the agenda over which the Board has jurisdiction.
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 per agenda item with a maximum of ten minutes total. In consideration of others, avoid repetition or designate a spokesperson to speak on behalf of our group. 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 President.
10. **CONSENT AGENDA (FOR POSSIBLE ACTION):** Per LCSD Board Policy BDD: Board Meeting Procedures, all matters listed under the consent agenda are considered routine and may be acted upon by the Board of School Trustees with one action and without

discussion. During this meeting, any member of the Board may request that an item be removed from the consent agenda, discussed, and acted upon separately.

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Voucher 1137, 1138, 1140, 1146, 1147, 1148, 1149, 1150, 1151, 10048, 1027, 1031, 10049.	
Checks 211378-211640	
Total \$4,678,054.53	
11. END OF CONSENT AGENDA: MOTION TO APPROVE	
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13. (For Possible Action) Discussion and possible action regarding the FY23 Certified Financial Audit. This item is being presented by Executive Director of Operations Harman Bains and Fiscal Services Officer Kyle Rodriguez.	173
14. (For Possible Action) Discussion and possible action regarding the appointment of an auditing firm to conduct the FY24 Certified Financial Audit. This item is being presented by Executive Director of Operations Harman Bains and Fiscal Services Officer Kyle Rodriguez.	286
15. (For Possible Action) Discussion and possible action regarding an update on the FHS gymnasium/kitchen/commons facility. This item is being presented by Executive Director of Operations Harman Bains and Operations & Maintenance Supervisor Kirk McCallum.	288
16. (For Possible Action) Discussion and possible action regarding upgrades to the high school softball and baseball fields in the LCSD. This item is being presented by Executive Director of Operations Harman Bains and Operations & Maintenance Supervisor Kirk McCallum.	293
17. (For Possible Action) Discussion and possible action regarding the purchase of HVAC equipment for Silver Stage High School. This item is being presented by Executive Director of Operations Harman Bains and Operations & Maintenance Supervisor Kirk McCallum.	299
18. (For Possible Action) Discussion and possible action regarding a potential superintendent search and/or appointment of a superintendent to fill the LCSD superintendent vacancy effective July 1, 2024. This item is being presented by Board President Phil Cowee.	311

19. **(For Possible Action)** Discussion and possible action regarding a report on the LCSD Class of 2023 Graduation Rates. This item is being presented by Executive Director of Education Services Jim Gianotti. **312**
20. **(For Possible Action)** Discussion and possible action regarding an update from the Yerington and Smith Valley school principals. This item is being presented by Shannon Coombs, Scott Gillespie, Kathy Bomba-Edgerton, and Duane Mattice. **324**
21. **(For Possible Action)** Discussion and possible action regarding revisions to the Progressive Restorative Discipline Plan. This item is being presented by Deputy Superintendent Tim Logan. **329**
22. **(For Possible Action)** Discussion and possible action on agenda items for future board meetings and/or information item requests, including a summary by the superintendent. This item is being presented by Board President Cowee and Superintendent Wayne Workman.
23. PUBLIC PARTICIPATION: Items not listed on the agenda: At this time, the public is invited to address the Board on items not listed on the agenda over which the Board has jurisdiction. 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, or designate a spokesperson to speak on behalf of your group. 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.
24. ADJOURN:

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

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

LYON COUNTY SCHOOL DISTRICT STATEMENT OF NONDISCRIMINATION AND ACCESSIBILITY

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

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

Minutes

Lyon County School District Board of Trustees

A meeting of the Board of Trustees of Lyon County School District was held on October 24, 2023, beginning at 6:30 PM in the Professional Learning Center, PLC, located on the SSES Campus, 3800 W. Spruce St., Silver Springs, NV 89429.

1. 6:30 PM CALL TO ORDER

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

2. PLEDGE OF ALLEGIANCE

The Pledge of Allegiance was recited.

3. WELCOME OF GUESTS

President Cowee welcomed the guests.

Trustees in attendance:

President Phil Cowee
Clerk Bridget Peterson
Darin Farr
Tom Hendrix
Neal McIntyre II
Sherry Parsons
Holly Villines

Executive Cabinet in attendance:

Superintendent Wayne Workman
Deputy Superintendent Tim Logan
Executive Director of Education Services Jim Gianotti
Executive Director of Education Services Heather Moyle
Executive Director of Human Resources Dawn Huckaby
Executive Director of Operations Harman Bains
Executive Director of Special Services Rachel Stewart

Others in attendance:

Professional Development and Data Manager Damon Etter
Communications and Public Relations Officer Erika Cowger
Fiscal Services Officer Kyle Rodriguez
Kathy Rudy - LCCSEA
Ryan Robinson - LCCSEA

Daniel Slentz - Oasis Online
SSHS Student Rep. William Engelman and Marcy and Eric Engleman
Administrative Assistants Margaret Heim and Cheryl Veil
Clare Meshberger, Sandy Harrison, Tom Dieneman, Daniel and Michelle Gersten, Mike Mason, Debbie Mason, Deanne Davis, Jim Davis, Judy Dick, Ashtan Coolley, Phil Wooley, Lori Rittenhouse, Brandi Williams, Amberli Kephart, Erich Obermayr, Kristi Howard, Marie Bingham, Julie Bingham, Le-An Roberts, Sammantha Sawader, Stacy Garber, Giselle Conchas, Criste Thomas, Anna Brueher, Logen Orndlas, Chaven Gardiner, Susan Cotton, Chris Cotton, Breezi Wass, Loraine De La Torre, Laurel Winchester, Tarah Messmann, Wendy Madson, Lynn Stephenson, Cindy Olivieri, Bridget Perez, Greg Clausen, Colleen Lepak, Fernley Mayor Neal McIntyre.

4. APPROVAL OF AGENDA

Trustee Villines made a motion that the Board of Trustees approve the agenda as presented. It was seconded by Clerk Peterson.
Without further discussion, the motion carried 7-0.

5. APPROVAL OF MINUTES

Clerk Peterson made a motion that the Board of Trustees approve the minutes of the September 26, 2023 board meeting as written. It was seconded by Trustee Villines.
Without further discussion, the motion carried 7-0.

6. BOARD MEMBER REPORTS

The trustees spoke on topics of interest.

7. ATTITUDE OF GRATITUDE

The trustees read notes of gratitude written by students from across the district.

8. SUPERINTENDENT REPORT

Superintendent Workman thanked William Engelman for joining the board for the meeting. William is currently running unopposed for SSHS student body president. William shared news and events happening around the school including the Halloween Bash this week and the upcoming Respect Week.

The superintendent stressed the importance of truthfulness in reporting complaints. Each complaint is addressed. Recently, individuals brought forward a complaint with false information. He stressed that to follow up and address complaints, truthful and honest information is important.

Superintendent Workman commented on Trustee Hendrix's claim of reporting that a trustee was confronted by a citizen with profanity and it was not addressed. Trustee Hendrix

insisted that he sent it in an email.

The Silver Stage principals introduced their new staff. Erin Korf began, followed by Amber Taylor, and Patrick Peters.

Superintendent Workman announced his plan to resign at the end of the school year, June 30, 2024. He spoke about the last 17 years working with the district, and his priorities with his family. President Cowee thanked him for his service to the district. He talked about the growth and progress that has occurred in the district since he became superintendent.

9. PUBLIC PARTICIPATION: Items LISTED on the Agenda

Jim Davis commented on item #23, Future Agenda Items, asking to bring back public comment as it used to be. Item #16, in favor of the Citizen Advisory Committee. Item #17, Spring Assessment Results, and children who do not attend LCSD or are looking to leave. His comments are attached to the minutes.

Sandy Harrison commented on items #10G, (#10F) Continuous Improvement Plan, the common theme of issues with curriculum and a plan for improving education. Item #16, in favor of the Citizen Advisory Committee, and Item #10N (#10M), District Financial Report, questioning expenses listed. Her comments are attached to the minutes.

Bridget Perez commented on item #16, opposed to the Citizen Advisory Committee. She inquired about the nomination process and qualifications for members of the committee, if they would be vetted, know our schools, know school policy, rules, state requirements, and will they have personal agendas? She spoke on the success of her children, all graduates of LCSD Silver Springs schools.

LCCSEA President Kathy Rudy commented on items #10, Consent Agenda and #13, in favor of the flat rate plan for the SB231 funds to benefit classified and certified employees with equal amounts. Her comments are attached to the minutes.

Eric Obermayr commented on item #16, opposed to the Citizen Advisory Committee, calling it well intentioned but more like backdoor book-banning. It is described as advisory only, but how can it be? He feels the proposal is not about books or students, it would be about the power of a small group of people and their control. Kids can handle the truth.

Deanne Davis commented on item #6, Board Reports. She did not agree with a letter President Cowee read that questioned the Citizen Advisory Committee and feels there is no oversight for teachers to monitor what materials the teachers bring into the classroom, possibly harmful materials that no one notices. Regarding item #8, the Superintendent's report, she pointed out that truth is subjective. She spoke on item #16, in favor of the Citizen Advisory Committee, and item #10A, questioning the effectiveness of the Trustee Q & A item without knowing who asked the questions and who provided the answers. Her comments are attached to the minutes.

Clare Meshburger commented on item #16, in favor of the Citizen Advisory Committee and community involvement to improve schools.

Tia Temple commented on Item #16, in favor of the Citizen Advisory Committee to assist teachers in choosing supplemental materials.

Daniel Gurston commented on Item #19 GBBC, policy regarding bullying. He made a recommendation of having the Bible available in the school system as a way to curb

behavior problems.

Laurel Winchester commented on Item #13, in favor of the percentage plan for SB231 funds because she claims this is what the teachers expected.

James Riley commented on Item #16, in favor of the Citizen Advisory Committee, feels schools don't support the ideals of parents. His son is thriving in a homeschooled program.

Greg Clausen commented on Item #16, in favor of the Citizen Advisory Committee, item #10G, Continuous Improvement Plans buried in the Consent agenda, and #17, all time low test scores, asking, where is the plan to improve the reading, writing, and arithmetic? He feels the district needs leadership. His comments are attached to the minutes.

Cindi Olivieri commented on Item #14, is in favor of improved safety in the restorative discipline plan, supporting anything to improve it and make it stronger. Regarding Item #15 Zero Eyes, she is concerned about having cameras in classrooms and is not in favor of "big-brother" watching. She wondered why the idea of metal detectors was struck down, and she feels safety officers would be a good idea as well as hardening security, including buzz-in gates, as the schools are wide open and anyone can walk in.

LCCSEA Vice President Ryan Robinson spoke on Item #8 the Superintendent Report, in praise of Superintendent Workman as one of the best.

Healthy Communities Coalition Director Wendy Madson addressed Item #16, the Citizen Advisory Committee. As a 20 year resident of Lyon County, having 2 DHS graduates, and working in the county with families, she is grateful for the space to come together and share in conversation. Though she is neutral on the item, she commented that there are many ways to be involved. It is unfortunate to see so many people leave after public comment. At one meeting, an SRO highlighted the absence of parents, so she thanked those who are active. Lastly, she praised the good things that go on in the schools and attributed them to the leadership of our superintendent and was sorry to know he will be leaving.

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

- A. Trustee Questions & Answers - Posted after 12:00 pm the day of the board meeting, if questions are asked.
- B. Request for Early Graduation/HSE (confidential)
- C. Request for Leave (confidential)
- D. Create Special Revenue Fund
- E. Personnel Reports
- F. Supplemental Pay Schedule Unclassified - Revised
- G. School Continuous Improvement Plans
- H. Travel
- I. Class Size Reduction
- J. Work Based Learning Application
- K. Memorandums of Understanding
- L. Quarterly Enrollment Report
- M. Department Reports

N. District Financial Report

11. END OF CONSENT AGENDA: MOTION TO APPROVE

Trustee Villines made a motion to approve the consent agenda as presented.

Clerk Peterson seconded.

There was discussion regarding item #10L, Enrollment report, specifically the date of the 4th quarter. It should be written as June 30, 2023.

They also talked about the fluctuations in student enrollment.

With no further discussion, the motion carried 7-0.

12. ACCEPTANCE OF DONATIONS

Clerk Peterson made a motion to accept the generous donations made to our schools.

Trustee Parsons seconded.

With no further discussion, the motion carried 7-0.

13. **(For Possible Action)** Discussion and possible action regarding the Lyon CSD SB231 plan for negotiated raises which must be presented to the Interim Finance Committee at the December 13, 2023 meeting; and to include a small reorganization of the business office to service the increased compensation within the plan. This item is being presented by Executive Director of Operations Harman Bains, Fiscal Services Officer Kyle Rodriguez, and Executive Director of Human Resources Dawn Huckaby.

Mr. Bains presented the two plans regarding Senate Bill (SB) 231 which will be presented to the state interim Finance Committee in December. Allocations of \$250 million from the state general fund will go to the school districts in Nevada. The two plans are options for the board to decide how the LCSD funds will be dispersed to teachers and educational support professionals as stated in the requirements.

Plan 1 would allocate a fixed dollar amount. This would give an even sum to eligible employees and tends to favor the lowest earners.

Plan 2 would allocate a fixed percentage for eligible employees, favoring the district's highest earners.

Either plan would commence in January 2024 for eligible employees with a second paycheck per month. The increased work will put pressure on the business office, thus the proposal for the elimination of the current General Ledger & Accounting Specialist position and creation of a new Accounting Supervisor position.

There was discussion about the statute and whether it mentioned a requirement to use a percentage-based increase in allocating the funds, as stated by LCEA representatives. It was confirmed that the statute does not mention this and so it is up to the board to choose the way the funds will be allocated to employees. The funds are set to terminate in July 2025.

Trustees Peterson, Farr, McIntyre II, and Cowee spoke in favor of Plan 1, considering it a bonus to eligible employees, not one group more deserving than another, rewarding all employees equally.

Trustee Hendrix spoke about the teachers with the most experience and who have been with the district the longest, compared to newly hired teachers who have little experience. He

favors plan 2, which rewards those with the most experience.

For the record, Mr. Bains explained that administrators are excluded from receiving these funds.

There was discussion regarding the disclosing of a campaign contribution made to Trustee Hendrix by a citizen, who is the President of the LCEA, and whether he should consider abstaining from the vote. Clerk Peterson spoke on transparency and the need for trustees to remain unbiased from the interests of special interest groups. Earlier, during the board reports, it was announced that the LCEA President sent the board an email stating that the association would file a grievance if the board did not vote for plan 2.

Clerk Peterson made a motion that the Board of Trustees approve Plan 1 for the use of SB 231 funds as well as approve the elimination of the General Ledger Manager position for a new Accounting Supervisor.

It was seconded by Trustee Farr.

There was more discussion on abstaining from the vote. Trustee Parsons chose to abstain because she has relatives who are classified and certified employees. Mr. Lattin explained that it was not necessary for her to abstain, nor was it necessary for Trustee Hendrix to abstain. This was more a matter of disclosing information that could affect a vote. No one is making anyone abstain.

Trustee Hendrix disclosed that he did receive a campaign contribution from a citizen, and he is not voting for her benefit.

With no further discussion the motion carried 5-1, Trustee Hendrix voted nay and Trustee Parsons abstained.

14. **(For Possible Action)** Discussion and possible action regarding improved safety of the 2023-2024 LCSD Progressive Restorative Discipline Plan. This item is being presented by Board Trustee Tom Hendrix.

Trustee Hendrix requested that the revised Progressive Restorative Discipline plan that was approved at the September 26, 2023 school board meeting be brought back for more consideration. He shared his concerns that the revisions left room for teachers to be at risk while offering in-person meetings for students with discipline problems. He proposed to amend page 49 of the plan adding that teachers should be provided an option to have a teacher and/or SRO in attendance during the weekly meeting.

Trustee Farr appreciated the intention of keeping teachers safe but added that the meetings could be held online.

Superintendent Workman explained that the confusion is a result of the Nevada Department of Education's recommended language regarding Assembly Bill 330. There is nothing in the statute that would require in-person instruction with an online/distance ed student. LCSD does not offer an alternative ed program in person. LCSD only offers the alternative distance program online. He suggested removing that language or altering it to clarify the requirements.

Currently, the the plan says "meet with a teacher in person", but this refers to districts with an in-person program.

Clerk Peterson made a motion that the Board of Trustees have an agenda item to bring back the 2023-24 Progressive Restorative Discipline Plan with draft revisions recommended by Superintendent Workman.

It was seconded by Trustee Farr.

With no further discussion, the motion carried 7-0.

15. **(For Possible Action)** Discussion and possible action regarding single point entry projects and other security alternatives. This item is being presented by Board Trustee Tom Hendrix, Lyon County Sheriff Commander, and Anessa Alderman of ZeroEyes Director of State and Local Education Solutions.

Trustee Hendrix thanked the representatives from the Lyon County Sheriff's Office, Sgt. Hawley and Commander Miller, and ZeroEyes Director Anessa Alderman. He commented on his opposition to the postponement of single-point entry projects at the high schools, and shared the need for increased safety.

Anessa Alderman of ZeroEyes, Director of State and Local Solutions, introduced herself and the company. Using existing cameras, AI technology can detect firearms when they are uncovered and automatically alert a staffed operations center. The center determines if the firearm is a real threat, then alerts local law enforcement (LE) and school officials, with the capability of following the geologic location and time stamping. A mobile app and SMS texting are tied to the alert system. The intention is to detect firearms in the early stage before any shooting occurs. The staff at the operations center do not monitor classrooms 24/7. They begin monitoring after an alert is triggered, when AI picks up the image of a firearm. She explained that the school district would decide what cameras and locations would be used with the systems licensing.

The board discussed other technology, scenarios, and AI use of facial recognition. ZeroEyes does not use facial recognition, only firearm recognition, although operations could give a description of the gunman to LE. Approximately 1 out of 10 detections can be false positives.

Ms. Alderman explained the approximate prices per camera licensing and tiers for volume discounts, with a minimum of 25 cameras. There is a one time fee for training, setup, and appliances. They would need to be high definition. The number of cameras in the district currently was not known but will be confirmed.

Commander Miller spoke on the benefit of being proactive and the nature of rural districts like ours. Reducing lag time is a big factor, but response times vary due to distances and available resources.

After deliberation, the board was interested in having the district gather more information and determine the feasibility of the service. They may be looking at other companies with similar technologies, and may need to go out to bid.

Trustee Hendrix made a motion to look at the district as a whole and determine where the greatest needs are, how many cameras would be utilized, and connect with ZeroEyes for a cost.

It was seconded by Trustee Parsons.

There was more discussion regarding other companies, seeking a breakdown of current cameras in each of the schools, an evaluation of going out to bid. The Sheriff's office stance

is to utilize as many cameras as possible.

Trustee Hendrix amended the motion to have the district determine the number of cameras in the district, gather information and bring it back in a few months to present to the board for consideration.

Trustee Parsons amended her second.

With no further discussion, the motion carried 7-0.

A discussion regarding the Sheriff's Office K-9 unit will be held at another time.

16. (For Possible Action) Discussion and possible action regarding forming a Citizen Advisory Committee. This item is being presented by Board Trustee Tom Hendrix.

Trustee Hendrix presented his proposal for a Citizen Advisory Committee where citizens would review student materials, citing several arguments in favor of the idea. He feels citizens have the right to have access to the material. Policy BCF allows the board to create a committee and he feels that Policy IIAC does not address all the materials in the district and allows principals to override the selected materials in the library without citizen or board input. He added that it would be a show of good faith and good will to allow the public to be a part of bringing recommendations to the board.

The board members shared several viewpoints, including:

- The importance of representing the public
- The option to have one advisory committee meeting a year
- Transparency in bringing this proposal forward for discussion
- How the memo reads that the committee would assist with "the identification and removal of any material that the CAC deems to be discriminatory, indoctrinating, false, obscene, pornographic, excessively violent, or which promotes illegal drug use, illegal activity, sexual immorality, or is deemed by the CAC to be otherwise inappropriate", when an advisory committee does not have this authority and should only bring a recommendation.
- The idea that teachers are not to be trusted in what they use in the classroom, though they are professionals that are trained.
- The proposal that the members of the committee along with the Lead Librarian and Director of Curriculum, Instruction and Assessment (Executive Director of Educational Services) would decide as a group the identification and removal of materials, using the process in policy IIAC.
- Policy IIAC has a method already spelled out, how to file a complaint or deal with materials of concern.
- Not shielding kids from everything bad.
- The thought that this might be insulting to the teachers who are qualified educators, when the committee members may not be qualified
- The first amendment and rights of protected classes in regards to selection of material
- Citizens could get involved at the state level where the curriculum standards are decided upon.
- Rely on the teachers and librarians to police the books and materials as they know what they can and cannot teach.

- The standards of the local county
- Following Policy IIAC rather than creating a committee
- The latest choice of curriculum, the authority of the state to give the options, and the process for curriculum adoption in LCSD.

Clerk Peterson made a motion to dismiss the item of creating a citizen advisory committee. It was seconded by Trustee Farr.

With no further discussion, the motion carried 5-2. Trustees Hendrix and Parsons voted nay.

17. **(For Possible Action)** Discussion and possible action regarding LCSD 2023 Spring Assessment Results. This item is being presented by Executive Directors of Education Services Heather Moyle and Jim Gianotti, and Professional Development and Data Manager Damon Etter.

The LCSD 2023 Spring Assessment annual review was presented by Jim Gianotti. Recognizing the low scores, the data shown on the supporting documents also show signs of individual academic growth and improvement, thanks to staff, interventionists, tutoring programs, and teachers working to meet the burdens that include mental health concerns, financial restrictions, state requirements, and families opting out of having their kids participate in standardized testing. This is exacerbated by a flawed system requiring students to take the standardized ACT when they have no intention of attending college. Mr. Gianotti added that balancing state requirements with parent choice, as many families opt out of having their children participate in standardized testing, is a challenge.

The board commented on the lower scores and ratings, compared Lyon CSD to other districts and states, and what the answer would be to raise proficiency. Variables in making the scores unreliable are vast. Test anxiety affects many students. Many families have external pressures influencing academic performance. Chronic absenteeism is another factor. The presenters spoke on the work to make improvements, including professional development with the new curriculum, Tier 1 instruction, administrative supports, programs for remediation and interventions, PAES labs, ELA support, and the Portrait of a Learner to build connections. Homes may not be stable but students can find stability at school, and the district is working to meet students where they are, and focus on growth.

Clerk Peterson made a motion that the Board of Trustees approve the report soon LCSD 2023 Spring Assessment results.

It was seconded by Trustee McIntyre II.

With no further discussion, the motion carried 7-0.

18. **(For Possible Action)** Discussion and possible action regarding an update from the Silver Springs area school principals. This item is being presented by principals Erin Korf, Amber Taylor and Patrick Peters.

The principals from the Silver Springs area schools, Principals Korf, Taylor and Peters, shared the highlights and goals of their respective schools.

A common thread among these principals was the importance of educating the whole child and the unique challenges of the students. They are feeding kids, increasing parent

involvement, working on motivation and building confidence, and allowing more students to have college credits through dual enrollment by the time they graduate from SSSH.

No motion was made.

19. **(For Possible Action)** Discussion and possible action regarding revisions to LCSD Policy GBBC: Bullying, Harassment, Intimidation, and Discrimination as a second and final reading. This item is being presented by Executive Director of Human Resources Dawn Huckaby.

Clerk Peterson made a motion that the Board of Trustees approve the revisions to LCSD Policy GBBC: Employee Bullying Harassment Intimidation and Discrimination as a second and final reading.

It was seconded by Trustee McIntyre II.

With no further discussion, the motion carried 7-0.

20. **(For Possible Action)** Discussion and possible action regarding revisions to LCSD Policy GCBA: Performance Evaluations for Classified Personnel as a second and final reading. This item is being presented by Executive Director of Human Resources Dawn Huckaby.

Trustee McIntyre II made a motion that the Board of Trustees approve the revisions to LCSD Policy GCBA: Performance Evaluations for Classified Personnel as a second and final reading.

It was seconded by Trustee Farr.

With no further discussion, the motion carried 7-0.

21. **(For Possible Action)** Discussion and possible action regarding revisions to LCSD Policy GL: Staff Complaints as a second and final reading. This item is being presented by Executive Director of Human Resources Dawn Huckaby.

Trustee Farr made a motion that the Board of Trustees approve the revisions to LCSD Policy GL: Staff Complaints as a second and final reading.

It was seconded by Trustee McIntyre II.

With no further discussion, the motion carried 7-0.

22. **(For Possible Action)** Discussion and possible action regarding revisions to LCSD Policy JED: Attendance as a second and final reading. This item is being presented by Executive Director of Educational Services Jim Gianotti and Deputy Superintendent Tim Logan.

Trustee McIntyre II made a motion that the Board of Trustees approve the revisions to LCSD Policy JED: Attendance as a second and final reading.

It was seconded by Trustee Farr.

With no further discussion, the motion carried 7-0.

23. **(For Possible Action)** Discussion and possible action regarding 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 Cowee and Superintendent Wayne Workman.

Next meeting November 28th at the Yerington Elementary School gym/cafeteria.

FY23 Financial Audit

Graduation Rate Report

Fencing upgrades

Boiler upgrades

Yerington and SV highlights

Restorative Discipline Plan

Superintendent Vacancy

Update on the FHS gym/commons/kitchen

24. PUBLIC PARTICIPATION: Items not listed on the agenda

Mayor McIntyre spoke about Superintendent Workman. As a school board trustee he worked for many other superintendents and considers him the best. He wishes him success and thanked him for the work he's done for the students. He added that people complain about his salary when the superintendent is the CEO, covering all 5 areas of the county with more than 1000 people under him. He was on the committee and it was not a decision they came to lightly. It was a recommendation from a professional. He also pointed out that Superintendent Workman has been in the position for 8 years, when typically the last for only about 2 years.

Jim Davis spoke on the importance of following policy, answer questions immediately, and inconsistency in approving or not approving of an outburst in a meeting. He did not agree that the public are only allowed to speak for 3 minutes on a topic during public comment, but a board member could speak longer, reading an email, during their board report.

25. ADJOURN:

Adjourn: 11:22 PM

The notice for this meeting was posted on October 18, 2023, at Lyon County School District Administrative Office, Lyon County School District websites (<http://www.lyoncsd.org>) and the State of Nevada Official Website (<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 Avenue, Yerington, Nevada 89447; e-mail at mheim@lyoncsd.org; or by calling (775) 463-6800 ext. 10034, at least one week prior to the meeting.

LCSD School District Meeting
October 24, 2023
Public Comment

Comments by: Jim Davis

Agenda Item: #23 – Future Agenda Items

The LCSD Board changed their allowable public comment format at the June 2023 meeting. At that time, the board voted to discontinue public comments during agenda items and instead restricted public comments to only be before the agenda item section of the meeting or at the conclusion of the meeting.

I don't believe this format serves the PUBLIC INTEREST and request the board to place on an upcoming agenda to rescind the June change and restore public comment period as it was up until the June 2023 vote.

Agenda Item: #16 – Citizen Advisory Committee

LCSD staff clearly does not have sufficient staff to examine school district materials for violations of district policy against objectionable content such as pornography, racism, sexism and other materials that the community finds objectionable.

I strongly request that the board adopt a Citizen's Advisory Committee which can report TO THE BOARD findings and recommendations about these materials.

AGENDA ITEM: #17 2023 SPRING ASSESSMENT RESULTS
THESE ASSESSMENT RESULTS PORTRAY A VERY POOR
PERFORMANCE LEVEL FOR LCSD. HOWEVER THE DON'T
SHOW THE COMPLETE PICTURE. ONE SMALL
NEIGHBORHOOD I AM ACQUAINTED WITH HAS
FOUR SCHOOL-AGE CHILDREN. TWO ~~ARE~~ HAVE OPTED
TO ATTEND SCHOOLS OUTSIDE LCSD AND TWO
ARE ACTUALLY SEARCHING FOR ALTERNATIVES WHILE
STILL ATTENDING LCSD SCHOOLS.

October 24, 2023

My name is Sandy Harrison, and I would like my comments added to the minutes.

I want to speak to agenda 10G

In reading through the progress reports there is a common theme. There is frustration among the teachers with the curriculum, confusion as to how to use the curriculum and engaging the students with the curriculum. One comment noted how in the past 3 years, 5 new curriculums have been introduced. Are we just throwing stuff to see what sticks?

Month after month we hear about the attitude of gratitude, and how great the staff is, but we never hear how you plan on changing our standing in the nation for education.

This board approved a raise for the Superintendent putting him at a 68 percent increase in salary the last 4 years and yet, we rank 47th in the nation for education. You applauded a parent last month over his excitement that his kids are carrying A's and the use of your app to track their work. My youngest daughter is 33 and I tracked her work all through High School. It is great that you are using technology, but it is not anything new. I would expect that you have 100 percent parent participation with all the cell phones that are available. Remember we rank 47th in the nation and we rewarded the Superintendent with a raise, so he makes almost a ¼ million dollars a year and over that with benefits. What are the chances of these students gaining a career that can support a family within an education system that ranks at the bottom of the barrel? What if the parent or parents are transferred to a neighboring state such as Utah, Oregon, Washington, or God forbid, California, they will fail as these states rank 23, 21, 12 and 15 respectively.

There is only one goal for the educational system and that is to prepare students to enter into careers and be productive members of society. It is not a place for a counseling session, it is not somewhere to validate your feelings, or a place that the children are in charge vs a paid professional teacher. Mr. Farr displayed his frustration over classroom behavior last month. It is apparent the classrooms are overrun by the students. You cannot "feel" your way through life. My favorite quote this month is from Candice Owens, Life is tough, put on a helmet and move on! What are we doing to the children? Why are you ok with this standard of 47th in the nation. There are still several job openings for teachers. What are we doing as an incentive for good teachers to want to teach here and stay here? What is the plan to get those positions filled so our students are not being taught by subs that only require a HS diploma?

I am asking again, what are you going to do to change this? As a taxpayer I am trying to understand how we have gotten in this position of 47th in the nation for education and no strategy of how to change the standing. I hope and pray that the taxpayers, the parents, the caregivers, and everyone else that cares about our kids will hear very soon what your strategy is to make our schools an educational institution and not a place of chaos and confusion run by students.

October 24, 2023

My name is Sandy Harrison, and I would like my comments added to the minutes.

I want to speak to agenda item 16 and the importance of a community advisory board.

Last month someone from the community asked you to stop using Scholastic Books as your fundraiser because of the inappropriate books they offer children. You chose to continue to move forward with the fundraiser anyway.

It is disheartening to see what this school board is willing to do for revenue and the danger you place our children in.

You have posters in the windows of the school encouraging the parents and students to order online. That gives the students access to all the topics this board keeps denying that is being presented to the students.

Once online to shop, you can easily search for any topic such as Gay and you get these book suggestions:

gay lesbian

gay romance

gay and lesbian families

gay and lesbian

gay book

Under Gay Romance there are books titled *One True Way*, or *Heartstopper*: here is the excerpt for this one Charlie didn't think Nick could ever like him back, but now they're officially boyfriends. Nick has even found the courage to come out to his mom.

But coming out isn't something that happens just once, and Nick and Charlie try to figure out when to tell their friends that they're dating. Not being out to their classmates gets even harder during a school trip to Paris. As Nick and Charlie's feelings get more serious, they'll need each other more than ever.

This book has a complete series and a coloring book!!!!!!!

This coloring book has all the fan-favorite characters and scenes, such as Nick and Charlie's first kiss and their trip to Paris, and includes guest appearances from Nellie, Tao, Elle, Tara, Darcy, and more! Featuring empty word balloons to fill in with your own creative dialogue allowing children to literally fantasize a gay romance!

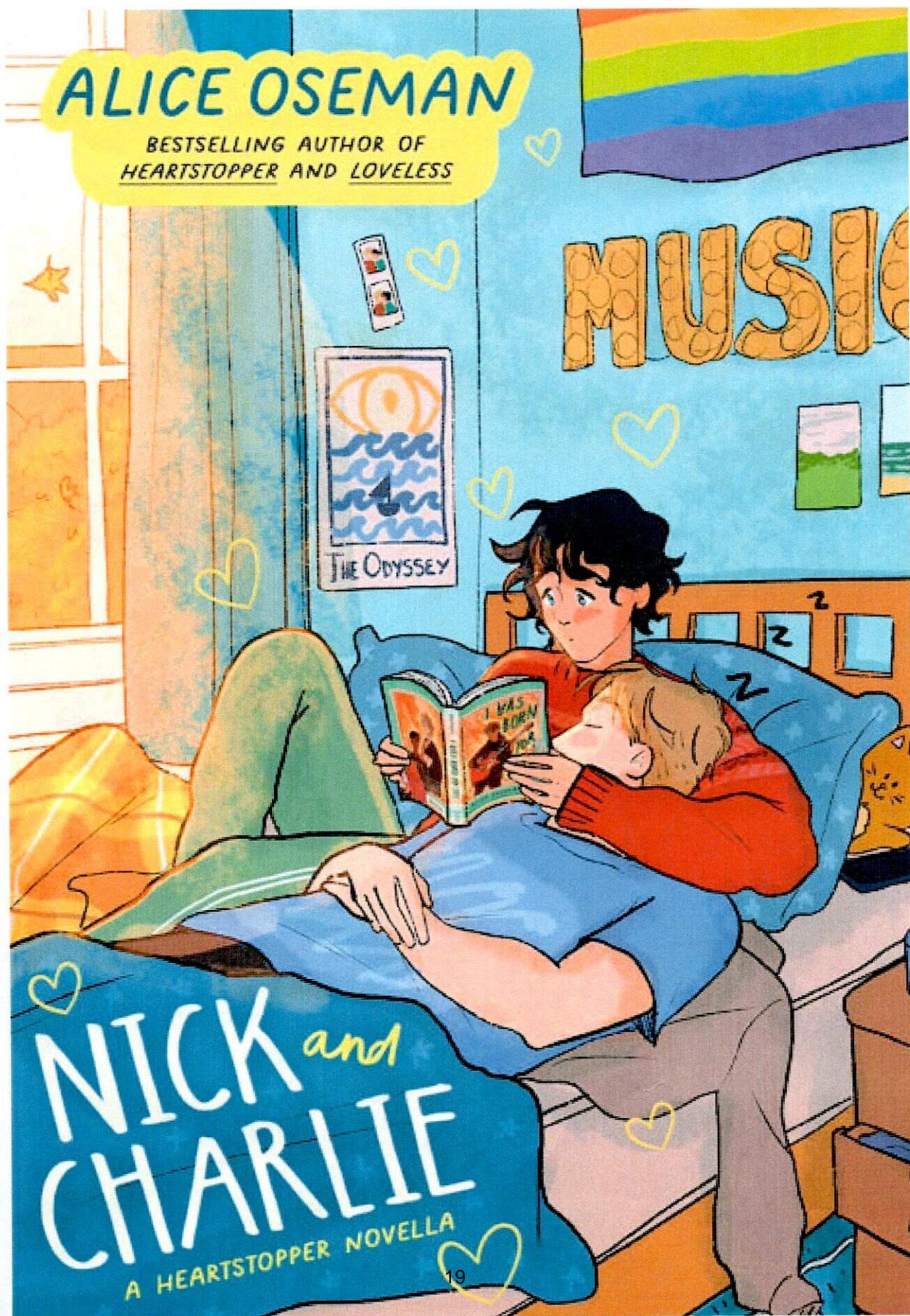
Based on your resolution you attached to this agenda item to not allow one belief system over another I could not find one book on traditional marriage.

My three minutes does not allow me enough time to go through all the disgusting books that are available to the students through this company this board continues to use as a fund raiser. But again, we ask that you cease and desist and find other ways. If you need help with fundraising ideas, there are several of us here that can do that!

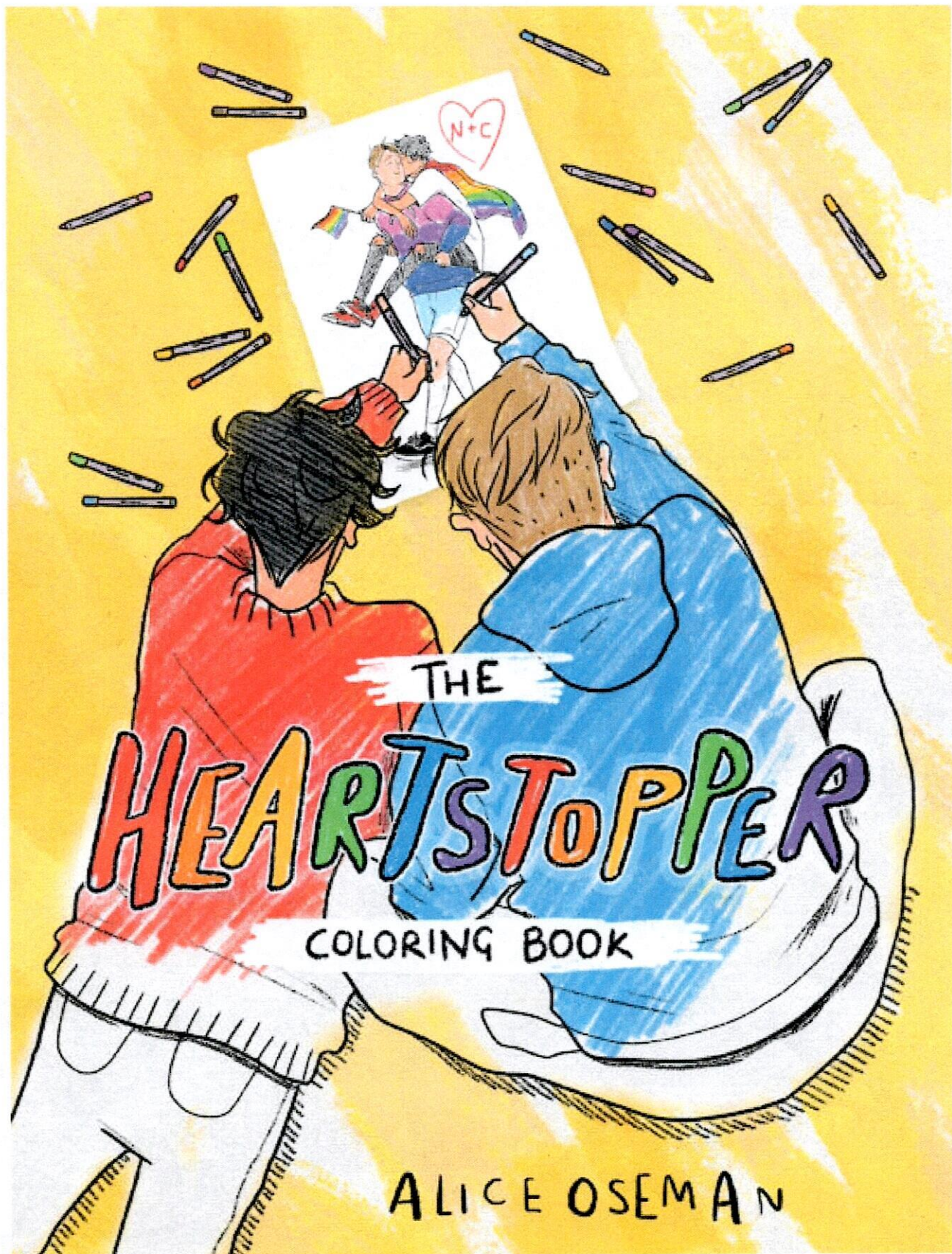


ALICE OSEMAN

BESTSELLING AUTHOR OF
HEARTSTOPPER AND *LOVELESS*



NICK and CHARLIE
A HEARTSTOPPER NOVELLA



ALICE OSEMAN

**LYON COUNTY SCHOOL DISTRICT
BOARD RESOLUTION**

**A Resolution of the Board of Trustees of the Lyon County School District Affirming their
Commitment to Equitable Educational Opportunities for all Students**

WHEREAS, the Lyon County School District Board of Trustees are committed to ensuring equitable educational opportunities for all students; and

WHEREAS, discrimination based on race, sex, disability ethnicity; gender; gender identity/expression; sexual orientation; ability/disability status; religion and spirituality; age; education; socio-economic status; language/communication modality; individual experiential backgrounds; lifestyle (interests, hobbies, activities, affiliations); family dynamics; and any other protected class in conformance with federal, state, and local laws has no place in American society and especially in the Lyon County School District (“LCSD” or “the District”); and

WHEREAS, the LCSD condemns discrimination based on race, sex, disability ethnicity; gender; gender identity/expression; sexual orientation; ability/disability status; religion and spirituality; age; education; socio-economic status; language/communication modality; individual experiential backgrounds; lifestyle (interests, hobbies, activities, affiliations); family dynamics; and any other protected class in conformance with federal, state, and local laws and will not tolerate such conduct; and

WHEREAS, the Board of Trustees of the LCSD has the legal authority to determine the curriculum taught in the LCSD within the parameters set by law; and

WHEREAS, the Board of Trustees of the LCSD can require education staff to exclusively teach the curriculum approved by the LCSD Board of Trustees;

NOW, THEREFORE BE IT RESOLVED on this 28th day of September 2021 by the Board of Trustees of the Lyon County School District that discrimination based on race, sex, disability ethnicity; gender; gender identity/expression; sexual orientation; ability/disability status; religion and spirituality; age; education; socio-economic status; language/communication modality; individual experiential backgrounds; lifestyle (interests, hobbies, activities, affiliations); family dynamics; and any other protected class in conformance with federal, state, and local laws is rejected and will not constitute the basis for any instruction in the LCSD; and

NOW, BE IT FURTHER RESOLVED that the following doctrines cannot be taught nor implied by education staff in the LCSD:

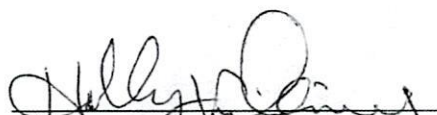
- A. An individual by virtue of their race, sex, disability ethnicity; gender; gender identity/expression; sexual orientation; ability/disability status; religion and

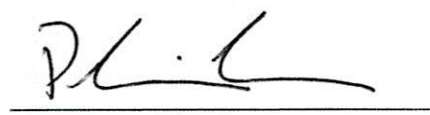
spirituality; age; education; socio-economic status; language/communication modality; individual experiential backgrounds; lifestyle (interests, hobbies, activities, affiliations); family dynamics; and any other protected class in conformance with federal, state, and local laws will inherently discriminate against others, whether consciously or unconsciously.

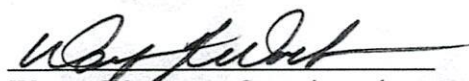
- B. Individuals are either members of the oppressor class or oppressed class because of their race, sex, disability ethnicity; gender; gender identity/expression; sexual orientation; ability/disability status; religion and spirituality; age; education; socio-economic status; language/communication modality; individual experiential backgrounds; lifestyle (interests, hobbies, activities, affiliations); family dynamics; and any other protected class in conformance with federal, state, and local laws.
- C. An individual is inherently, morally or otherwise superior or inferior to another individual because of their race, sex, disability ethnicity; gender; gender identity/expression; sexual orientation; ability/disability status; religion and spirituality; age; education; socio-economic status; language/communication modality; individual experiential backgrounds; lifestyle (interests, hobbies, activities, affiliations); family dynamics; and any other protected class in conformance with federal, state, and local laws.
- D. An individual should be discriminated against, receive adverse treatment, or receive favorable treatment as a result of their race, sex, disability ethnicity; gender; gender identity/expression; sexual orientation; ability/disability status; religion and spirituality; age; education; socio-economic status; language/communication modality; individual experiential backgrounds; lifestyle (interests, hobbies, activities, affiliations); family dynamics; and any other protected class in conformance with federal, state, and local laws.
- E. An individual, by virtue of their race, sex, disability ethnicity; gender; gender identity/expression; sexual orientation; ability/disability status; religion and spirituality; age; education; socio-economic status; language/communication modality; individual experiential backgrounds; lifestyle (interests, hobbies, activities, affiliations); family dynamics; and any other protected class in conformance with federal, state, and local laws bears responsibility for actions committed in the past or present by other members of the same status.
- F. An individual should feel guilt, anguish or any other form of psychological distress on account of their race, sex, disability ethnicity; gender; gender identity/expression; sexual orientation; ability/disability status; religion and spirituality; age; education; socio-economic status; language/communication modality; individual experiential backgrounds; lifestyle (interests, hobbies, activities, affiliations); family dynamics; and any other protected class in conformance with federal, state, and local laws.

Notwithstanding the above restrictions and affirmations, the LCSD Board of Trustees recognizes the essential nature of discourse surrounding historical and current events. Instruction and discourse in the LCSD will focus on the facts surrounding these events and not on the indoctrination or infusion of opinions, political platforms, beliefs, etc.

APPROVED AND ADOPTED, this 28th day of September, 2021.


Holly Villines, President


Phil Cowee, Clerk


Wayne Workman, Superintendent

October 24, 2023

My name is Sandy Harrison, and I would like my comments added to the minutes.

I want to speak to agenda item 10N and the District Financial Report

There is an invoice for teachers pay teachers. Is this a reimbursement to a teacher? How is the material that is being used in the classroom monitored outside of the current curriculum even if there are no reimbursements?

There are 3 charges from Scholastic. 2 reference periodicals and books. Where can I see a list of books and periodicals being displayed to students? The third charge is for scholastic online and the description is just general supplies. What does that mean?

Were these approved by the State & the Board

If there are not enough sales to cover the cost of the purchases, is there a refund process?

Lyon County School District

Voucher Supplement Account Summary

Voucher Batch Number: 1097

09/21/2023

Fiscal Year: 2023-2024

Vendor Remit Name	Vendor #	Account	Description	Amount	
RICOH USA, INC		100.134.0000.000.2410.430.10304.20.00	Repairs and Maintenance Services	\$779.32	
		Check #: 211275			
		100.136.0000.000.2410.430.10208.31.00	Repairs and Maintenance Services	\$283.09	
		Check #: 211275			
Vendor Total:				\$1,222.66	
				\$36.62	
ROUND UP AWARDS LLC	17901	100.136.0000.000.2410.442.10208.31.00	Rental of Equipment and Vehicles	\$36.62	
		Check #: 211276			
		100.132.0000.100.1000.610.10302.20.00	General Supplies	\$650.00	
		Check #: 211277		460	
Vendor Total:				\$650.00	
rSCHOOLTODAY		100.161.0000.920.1000.653.10601.32.00	Web-based and similar programs	\$595.00	
		Check #: 211278			
		Vendor Total:			\$595.00
					\$4,899.97
SCHOLASTIC BOOK FAIRS	98212	100.127.0000.100.1000.640.10210.10.00	Books and Periodicals	\$4,899.97	
		Check #: 211279			
		Vendor Total:			\$4,899.97
					\$615.30
SCHOLASTIC INC_18360	18360	250.136.0000.200.1000.640.10208.31.00	Books and Periodicals	\$615.30	
		Check #: 211280			
		Vendor Total:			\$615.30
					\$210.85
SCHOLASTIC STORE ONLINE	102530	100.133.0000.100.1000.610.10303.10.00	General Supplies	\$210.85	
		Check #: 211281			
		Vendor Total:			\$210.85
SCHOOL DATEBOOKS	103098				

Lyon County School District

Voucher Supplement Account Summary

Voucher Batch Number: 1097 09/21/2023

Fiscal Year: 2023-2024

Vendor Remit Name	Vendor #	Account	Description	Amount
		100.133.0000.100.1000.610.10303.10.00	General Supplies	\$1,722.24
		Check #: 211282		
			Vendor Total:	\$1,722.24
SHRED-IT USA		100.101.0000.000.2320.421.10000.00.00	Garbage / Disposal	\$66.49
		Check #: 211283		
		100.133.0000.000.2410.421.10303.10.00	Garbage / Disposal	\$16.00
		Check #: 211283		
		100.163.0000.000.2410.421.10603.32.00	Garbage / Disposal	\$415.00
		Check #: 211283		
		100.165.0000.000.2410.421.10605.32.00	Garbage / Disposal	\$25.00
		Check #: 211283		
			Vendor Total:	\$522.49
SILVER STATE INDUSTRIES_19209	19209	100.170.0000.000.2710.550.10000.00.00	Printing and Binding	\$1,385.00
		Check #: 211284		
			Vendor Total:	\$1,385.00
SMITHS CUSTOMER CHARGES	19520	100.164.0000.100.1000.610.10604.32.00	General Supplies	\$28.56
		Check #: 211285		
			Vendor Total:	\$28.56
STICKS & STONES BLDG. MATERIALS		100.132.0000.000.2620.610.10302.20.00	General Supplies	\$5.39
		Check #: 211286		
			Vendor Total:	\$5.39
STUDIES WEEKLEY	96696	100.134.0000.000.2410.640.10304.20.00	Books and Periodicals	\$379.32
		Check #: 211287		
			Vendor Total:	\$379.32
TEACHERS PAY TEACHERS	103026	100.164.0000.193.1000.610.10604.32.00	General Supplies	\$315.79
		Check #: 211288		

October 23, 2023

Dear Lyon County School Board Members,

The LCCSEA would like discuss consent item #10 and Agenda item #13. We are asking that you vote for the flat rate payout option for the SB231 funding. After reading these agenda items, we believe the flat rate payout instead of the percentage option is more beneficial to more of our classified employees than the percentage option. The percentage option is more beneficial to the higher paid employees and therefore it would be detrimental to more classified employees than beneficial, since there are many more classified employees on the "lower" end of the pay scale overall. We greatly appreciate the transparency of the documents and the time and effort put into them.

The LCCSEA would also like to take this opportunity to thank you, district leadership and you, the board, for your dedication, hard work, and the countless hours you put in. Many may not realize how much reading, researching, comparing, documenting, discussing, etc. goes into being a board member. Most of you are also still full-time employees and you still make the decision/choice to be a dedicated hard working board member. No one is perfect, but we appreciate all your efforts.

Thank you,



Kathy Rudy

LCCSEA President

My name is Deanne Davis, resident of Dayton.

I am speaking about Agenda Item #16 - Citizen Advisory Committee

I would like my comments included in the public records.

I would like to address the additional documents added to agenda item #16 which might incorrectly lead you to believe we don't need a citizen advisory committee.

Someone might argue there is already a policy in place to "Reconsider Library Materials." The fact that no one has used this cumbersome process to complain about library materials in the past ten years doesn't mean there is nothing objectionable. It more likely indicate that the public is not aware of how to access this complaint form, and moreover does not have access to all of the libraries to discover what materials might be objectionable. If we don't know what is in the libraries, how can we complain about it? This is exactly why we need an advisory committee, to give citizens access and an opportunity to audit what materials students are being exposed to. Furthermore, the current "reconsideration" policy only covers library materials, but those are just a fraction of the materials to which students are exposed. The advisory committee should also have the chance to look at materials in the classrooms such as supplemental books, posters, displays, videos, and teacher created curriculum. If the district is afraid to let people see what materials are being shown to students, people may rightly wonder: What are you hiding?

Likewise, the "Instructional material adoption flowchart," purports to show the public had a chance to object to material before it was adopted by the state and the district. There are two flaws in this argument. One is the public is only given the tiniest window at an inconvenient time and location, and does not have nearly enough time to thoroughly examine the material or make objections before it is pushed through for adoption. And when the public does voice objections, as they did with the recent social studies curriculum, the Board did not listen. Second, in this modern age, much of the adopted material is in the form of digital links to websites, which you know can easily be changed. The links might have led to acceptable material when it was adopted, although it is likely no one ever checked where the links went to begin with, but more importantly the links may have changed to now lead students to something unacceptable. Why are you trusting the textbook publishers? Citizens should be checking these digital links and protecting our students.

In 2021 the Board adopted the "Equitable Education Opportunities Resolution" which prohibits teaching critical race theory and other forms of discrimination. But this resolution does not say how it will be enforced. Is this policy being adhered to by every teacher and being enforced by every administrator? How do we know? The citizen advisory committee can help determine if this policy is being followed. I encourage you to vote yes on agenda item #16.

My name is Deanne Davis, resident of Dayton.

I am speaking about Agenda Item #10A – Trustee Q &A

I would like my comments included in the public records.

I noticed the name of the trustee who asked each question is not provided, neither is a name given for the district staff who provided the answer. This is one of the drawbacks of having Q&A in this format. In an open meeting, the public has a right to know who is asking and who is answering, whether the response has credibility, or if it is the same person answering their own question in a biased way. Then to sweep these through in a consent agenda with no chance for discussion shows a complete lack of transparency and accountability. You might as well be telling answers from the Magic Eight Ball. I request the board include names on Q&A and make them a separate agenda item open to comment & discussion.

For example, a Trustee asked a question about the cost of the proposed Citizen Advisory Committee. The anonymous “district staff” answer was they anticipated an unknown cost. I disagree with that reasoning. The proposal says the advisors would be volunteers for a few months duration. Opening the door to the libraries and classrooms to allow committee members access, does not have a cost. Providing access to a copy of a textbook while it is not being used does not have a cost. Copies could be made, if necessary, by the volunteers themselves taking digital photos or screenshots, which is free. For examining digital resources, any student, teacher, parent or administrator could login if needed to allow citizens to view the links in the curriculum, it would not require extra licensing. That you would infer there may be some prohibitive cost is a ridiculous claim and another smokescreen you are trying to hide behind to keep citizens in the dark about what materials are being used in the classroom.

The argument that the advisory committee would be a burdensome cost to the administration to ensure the committee follows open meeting laws is also an exaggeration. If 21 committee members are spread out at various school sites looking at material, they do not constitute a quorum and therefore it is not a meeting while they are gathering information. The only time it would be a meeting is perhaps at the beginning when they plan how to divide up the work, and at the end when they write a report to submit to the board. Each meeting would consist of one agenda item and perhaps half a page of minutes. This is not difficult, and I’m sure there are citizens who could handle this responsibility. That the administration sees the need to “run the subcommittee” shows they are not interested in being advised by the citizens. This is in direct conflict with board policy which states, **“In an ongoing effort to increase communication with the public and to provide for citizen involvement, the Board may appoint advisory committees which include community members to consider matters of district-wide importance.”** The materials that students are being exposed to and whether or not teachers and administrators are following policy is a matter of extreme importance, and I encourage you to vote yes on agenda item #16.

PUBLIC COMMENT — SUPPORT CITIZEN PARTICIPATION! (OCT 24, 2023)

President Cowee / Superintendent Workman,

Failing Institutions

With trust in many institutions at an all time low today, Trustee Hendrix has made an eminently sensible proposal to rebuild trust — starting here in Lyon County.

Some will complain any Citizen Advisory Committee sounds like “censorship,” but we filter and censor information every day in our lives, and we certainly protect our children when needed — most folks call it wisdom and discernment.

(And, of course, we will set aside the richness of this Board complaining about “censorship” when they decided nearly a year ago to censure one of its own because she has been a zealous advocate for Lyon County students, teachers, parents, and, yes, even bus drivers!)

Ultimate Accountability

But, the fundamental question is this: Who will decide What our children will have access to in these government schools, and Why should Lyon County citizens not have a voice?

After all, Lyon County citizens pay for these materials.

Perhaps the concern really is that this Board fears that they may have to make the hard calls at the end of the day?

But that is as it should be: Representatives of Lyon County citizens — this Board of Trustees — should ultimately be responsible for making the hard calls, and being held accountable for such decisions by the parents and citizens — also known as voters — of Lyon County. . . .

Thank you.

Best regards,
Greg Clausen
District V / Wellington

N.B. Submitted to Lyon County School District Board of Trustees President Cowee Oct 24, 2023 per NRS 241.035.1(d):

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

PUBLIC COMMENT — TEST SCORE FREE FALL AND “CONTINUOUS IMPROVEMENT PLAN” (OCT 24, 2023)

President Cowee / Superintendent Workman,

Why has the nearly 250 pages of the so-called “School Continuous Improvement Plan” been buried in Consent Agenda Item 10.G?

Is it because Agenda Item 17 demonstrates the continued free fall of Lyon County test scores. . . ?

High School English Scores Down 54% | Math Scores Down 77%

As pointed out in the June Board Meeting, Lyon County High School English test scores are half of what they were when Superintendent Workman took over, and Math scores are an abysmal one quarter of what they were before Superintendent Workman!

High School English Scores ~25% Less than State | Math Scores ~50% Less than State

Further, if Lyon County results are compared to Nevada State results, Lyon County is now 25% below the State average in English, and a whopping ~50% below the State in Math. . . .

Board Rewards Poor Performance

And yet — then President Villines, then Clerk Cowee, and Trustee Peterson, for some reason, all voted in December 2021 to give Superintendent Workman an early 33% / \$60,000 raise.

For What?

It certainly was not for anything that benefits the students of Lyon County — like how to improve their reading, writing, and arithmetic.

And, as pointed out in June, our global competition measures whether their citizens can read, write and do math — our competitors do not care about credentialism such as graduation rates.

Diplomas without demonstrated and measurable results backing them will quickly diminish in value in the eyes of the real world. . . .

Fear Over Transparency

So again, Why does this Board want to bury any “Continuous Improvement Plan” from a studied review and discussion by this Board and Lyon County citizens?

Why does this Board not embrace an open and transparent discussion of How Superintendent Workman will achieve what he has failed to achieve year after year?

Just What is this Board afraid of. . . ?

Where is the Leadership Vision?

But most importantly, just What is the Plan to get Lyon County schools out of the ditch and back onto any highway of success?

In nearly 250 pages, can anyone discern any Vision or Big Picture view from Superintendent Workman that Lyon County citizens can assess and discuss to discern whether it is coherent and likely to succeed — or simply to continue the consistent failure of the past?

Lyon County Schools need Leadership, and it is absent.

And Why does this Board reward the absence of Leadership. . . ?

Thank you.

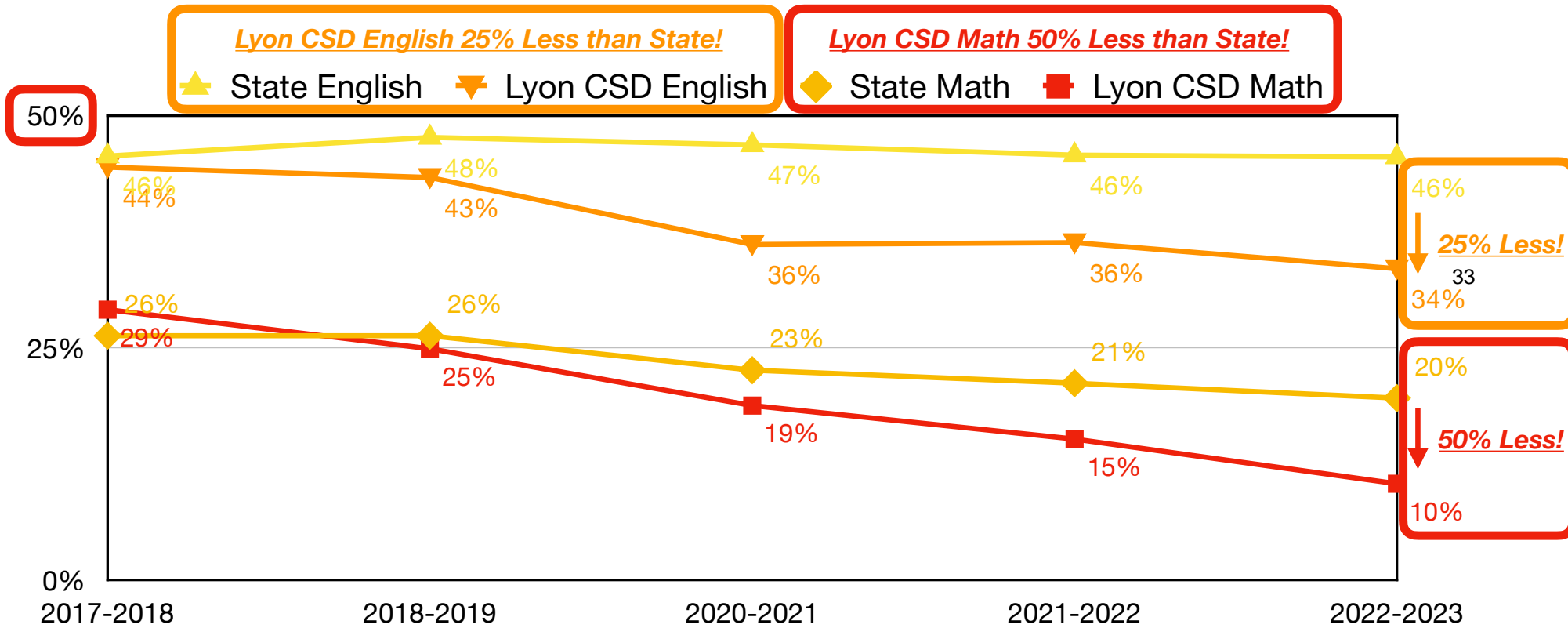
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Lyon CSD v Nevada State HS Test Scores

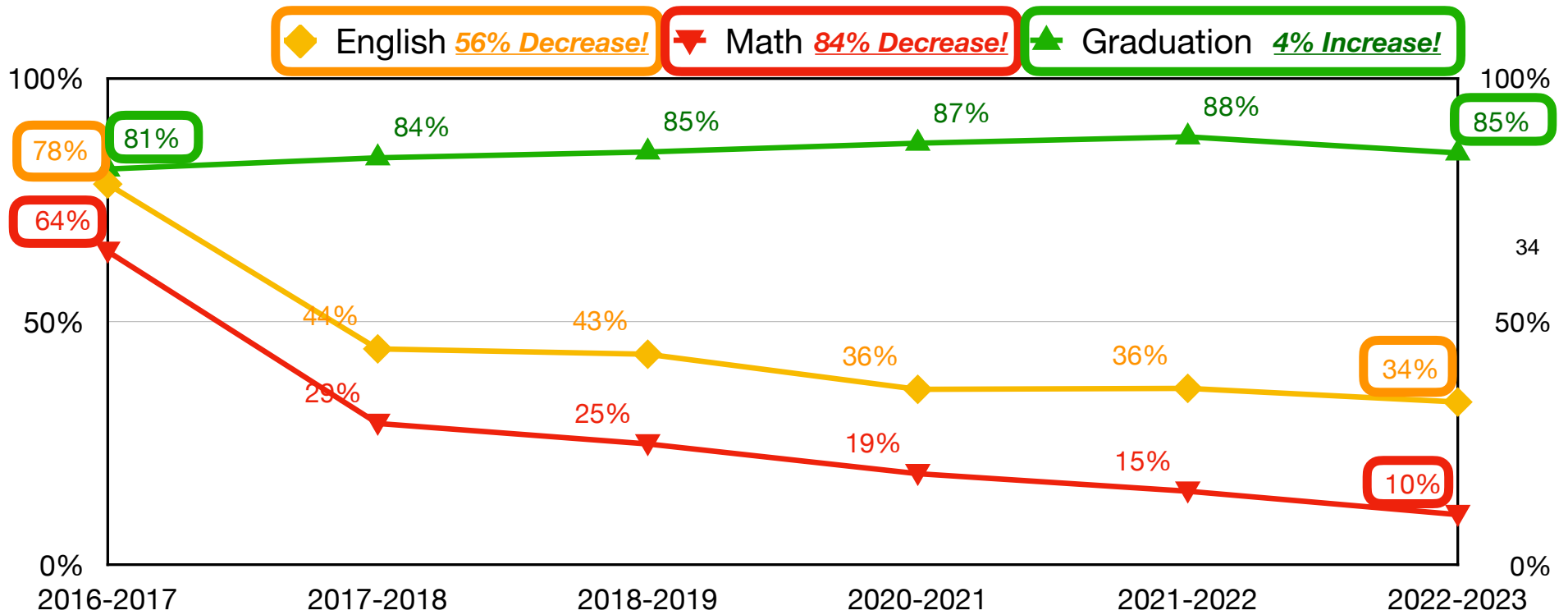
Superintendent Workman Tenure



2019-2020 — No Scores due to COVID
 (Test Scores Source: <http://nevadareportcard.nv.gov/di/> — 2017-2023)

Lyon CSD HS Test Scores v Graduation Rates

Superintendent Workman Tenure: 2016-2023



2019-2020 — No Scores due to COVID

(Test Scores / Graduation Rates Source: <http://nevadareportcard.nv.gov/di/> — 2016-2023)

WCSD SCHOOL DISTRICT MEETING OCTOBER 24, 2023

NON-AGENDA ITEMS

COMMENTS BY: JIM DAVIS

1. SCHOOL BOARD POLICIES
AT TODAY'S MEETING PHILIP COWEE REMINDED US ALL OF THE IMPORTANCE FOLLOWING BOARD POLICIES.
WE'VE SEEN PUBLIC OCCURANCES OF MR. COWEE VIOLATING POLICIES.

A. ANSWER QUESTIONS IMMEDIATELY, IF POSSIBLE.
OVER THE COURSE OF RECENT MEETINGS, DOZENS OF QUESTIONS HAVE BEEN ASKED OF MR. COWEE AND OTHER BOARD MEMBERS, BUT ALMOST NONE HAVE BEEN ANSWERED.

B. PUBLIC OUTBURSTS ARE NOT ALLOWED AT BOARD MEETINGS. AT THE SEPTEMBER MEETING THERE WERE TWO EXAMPLES OF PUBLIC OUTBURSTS, ONE, WHICH MR. COWEE DID NOT LIKE WAS IMMEDIATELY GAVELLED DOWN, (RESULTING IN AN AWFUL & PROFANE FOLLOW-UP, WHICH I CONDEMN COMPLETELY,) THE SECOND OUTBURST WAS ABOUT THE APPROVAL OF CHILLERS AT AN WCSD SCHOOL. SINCE MR. COWEE LIKED THIS OUTBURST, IT WAS GREETED WITH SMILES INSTEAD OF A GAVEL.

CONTINUED
↓

SIM DAVIS COMMENTS
NON-AGENDA ITEMS
(CONTINUED)

2
OF
2

C. SCHOOL BOARD POLICY ALLOWS 3-MINUTE RESTRICTIONS ON PUBLIC COMMENTS.

HOWEVER, EARLIER IN THIS MEETING MR. COWEE CHOSE TO READ MUCH MORE THAN 3 MINUTES OF A WRITTEN PUBLIC COMMENTS.

THIS READING OF PUBLIC COMMENT BY MR. COWEE PROVIDED A "BYPASS" OF THE 3-MINUTE RULE.

NOT ONLY, LONGER THAN 3-MINUTES, BUT THIS PUBLIC COMMENT WAS AMPLIFIED BY MR. COWEE AT THE PODIUM OF THE BOARD PRESIDENT.

IF THIS WAS NOT A VIOLATION OF PUBLIC COMMENT RULES, THIS APPARENTLY MEANS THAT ALL BOARD MEMBERS ARE ALLOWED TO INCORPORATE AN UNLIMITED AMOUNT OF PUBLIC COMMENT BY INCORPORATING IT INTO THEIR "BOARD MEMBER REPORTS"
IS THIS RIGHT? ³⁶



ATTITUDE OF GRATITUDE

My name is Emma hendricks and I am successful at Fernley Intermediate School because³⁷ of Christina humphry.

I want to thank him/her for,
helping me make it to
6th grade and for teaching
me in 5th grade
i want her to know
i miss her and
hope to see her
next year

Attitude of Gratitude

My name is Scarlett and I am successful at

student name

SSMS

school name

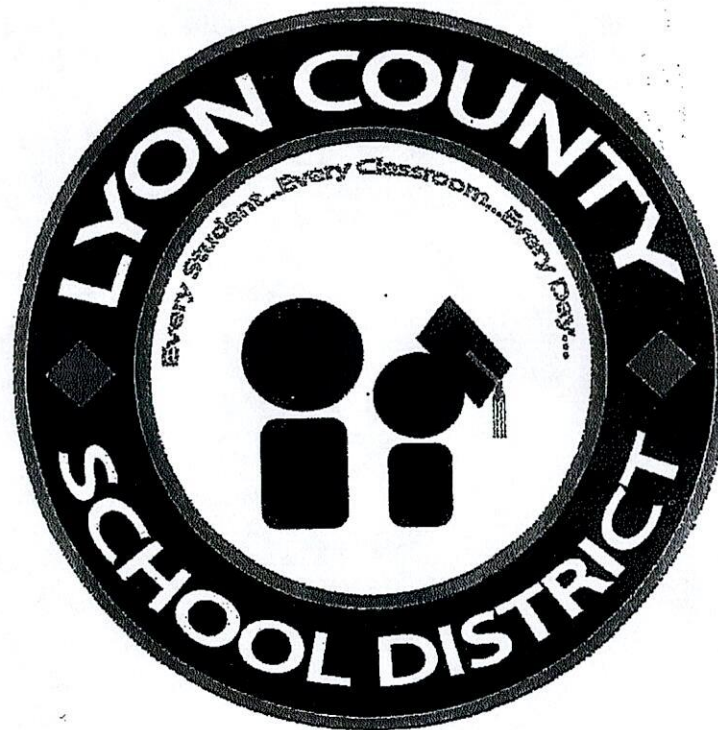
because of Mrs. Winchester

teacher/staff member's name

I want to thank him/her for helping me
~~do my work~~ do my work.

Signed: Scarlett

student signature



ATTITUDE OF GRATITUDE



My name is Elena Young and I am successful at
student name

Riverview Elementary School, because of Ms. Beaty
school name teacher/staff member's name

I want to thank him/her for always being super
nice and helpful. I like
how we do really fun
projects with her, and I
love how she makes learning
really easy.

Signed: Elena Young
student signature



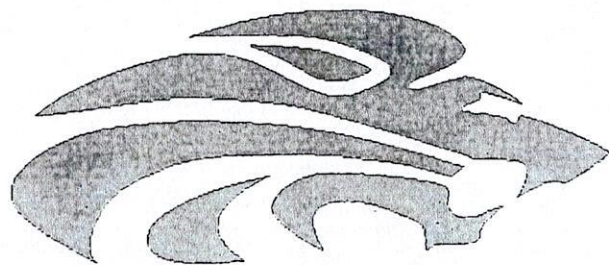
Attitude of Gratitude

My name is Kirsten StPickard and I am successful at my school, Silver Stage Elementary because of Mrs. Roberts.

I want to thank him/her for

Teaching me a lot I did not
know a lot of stuff when I first
came. She is always nice to everyone
in our class room.





Attitude of Gratitude

My name is Loon, morchr and I am successful at Yerington High School
because of MS SEXSON.

41

I want to thank him/her for

being a helpful teacher and always being thought full.
she is always there to help and encourage you to do better.
she helps me stay focused and work hard. she always
makes her class a fun wellcomeing place to learn.



Attitude of Gratitude

My name is Kailey Cook and I am successful at
student name

SSMS because of Mr. V.
school name teacher/staff member's name

I want to thank him/her for Helping me when I'm
at my lowest, He always knows how
to make me smile and knows just
what to say! He cares about the
kids' opinion and makes sure we're
safe and happy here. He is a big
part of why I want to show
up to school every day!

Signed: Kailey Cook
student signature



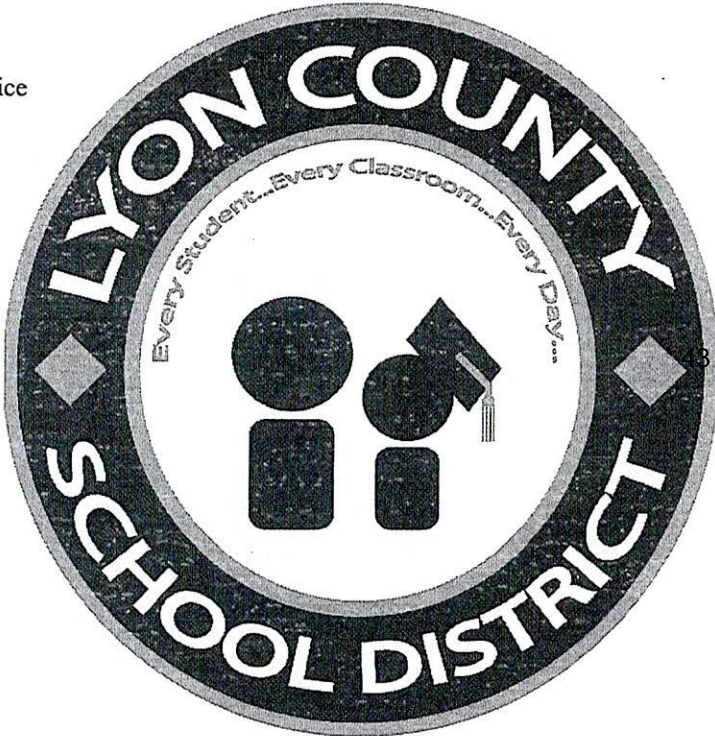
Attitude of Gratitude

My name is Jack Barker and I am successful at _____
student name

Dhs because of Mrs. mcconnell.
school name teacher/staff member's name

I want to thank him/her for _____ I want to thank her because shes given me lots of good advice
 And has helped me a lot with my work.

Signed: _____ Jb
student signature



Sutro Elementary



Attitude of Gratitude

My name is Lidia Melendrez and I am successful at Sutro Elementary School
because of Mrs. Doll and all the handwork she gives us

44

I want to thank him/her for

All Mrs. Doll has done for me. Dear Mrs. Doll,
You have helped me with my writing,
my reading, and all of my math
you have given me. You are an
amazing teacher!





Attitude of Gratitude

My name is AhLivia and I am successful at my school, Silver Stage Elementary because of MR WILLSON.

I want to thank him/her for making me confident and always being nice to me and every one else



Lyon CSD Board of Trustees Questions and Answers for the November 28, 2023 School Board Meeting Agenda

This document serves as a means to allow LCSD Trustees an opportunity to ask questions about the upcoming board meeting agenda items. Questions posed by board members will be answered as soon as possible by District staff, so please post your question as soon as possible. Trustees, please note that you have until 12:00 pm the day before the board meeting to submit questions. This will allow time for District staff to answer. District staff will answer questions in this document by 12:00 pm the day of the board meeting. **These questions and answers will be posted in the consent agenda meeting materials so the public can see the questions posed and the answers provided about each agenda item.**

Agenda Item #:10 G Financial Report

Trustee Question: There are a number of expenditures I would like an in depth explanation of and detailed disclosure now and in the future including : Who approved and when? Who requested it? What Department, grade or subject requested it? Book Titles if applicable? What is the subject matter?

Lyon CSD uses a multi-tiered approval process. In most cases several approvals are required for purchase orders. Who and how many approvals are required is contingent upon factors such as the fund, object, and dollar amount.

For instance, if a school site proposes the acquisition of equipment totaling \$5,000, the approval process is as follows: the Requestor, typically the Principal Secretary, initiates the process, followed by Approval #1 from the Site Principal, Approval #2 from the Department Administrator (O&M Supervisor), Approval #3 from the Accounting Supervisor, Approval #4 from the Fiscal Services Officer, and concluding with Approval #5 from the Department Director.

Should the equipment cost fall below \$5,000 or exceed \$10,000, adjustments are made, including the addition or subtraction of the Department Administrators and Directors from the approval hierarchy

VOUCHER 1137

Attainment Company- Textbooks-\$7765.54

- Federal grant expenditure at Fernley Elementary School for supplemental curriculum materials for special services for CLS and Strategies programs for students with low incidence.

Carson City School District-

Undesignated-\$4657.32

Pass through dollars-\$769.60

Pass through dollars-\$341.38

- Federal grant expenditure for district wide student variances.

Cengage Learning- Books and Periodicals-\$618.80

- General fund expenditure at Fernley High School for supplemental curriculum materials focused on medical terminology.

Fatbeam LLC-Data Communications, Internet,Video,T-lines-\$1305.00

General fund expenditure for district wide fiber/internet.

Healthy Communities Coalition-Other Professional Services-\$117006.71

- Board Approved initiative to fund Social Workers district wide using federal grant funds.

Heggerty-Professional Employee Training & Development-\$1700.00

- Federal grant expenditure at Sutro Elementary School for a professional development webinar.

McGraw Hill School Education Holdings-Textbooks-\$791,487.26

- Board Approved curriculum purchase funded for FY23 bond funds.

MDVIP-Other Professional Services-\$25260.00

- Board approved preventive health benefits program funded from the General Fund

Pesi Inc-Books and Periodicals, Professional Employee Training & Development-\$283.94

- Federal grant expenditure for a professional development seminar and materials for trauma, autistic, aspergers, and sensory impacted students.

Really Great Reading Co. LLC-Books & Periodicals-\$2910.00

- Federal grant expenditure at Riverview Elementary School for supplemental curriculum materials focused on reading.
- Item Purchased: Countdown and Blast Reading Playground

Scholastic Classroom Magazines-Books & Periodicals-\$659.34

- General fund expenditure at Fernley High School for supplemental curriculum materials focused on reading.
- Item Purchased: Scholastic Action and New York Times Upfront

Visible Body-Supplies, Technology, Software-\$3750.00

- State grant expenditure at Fernley High School for supplemental curriculum materials focused on anatomy, physiology, pathology, and biology content.

VOUCHER 1138

Amazon Business-Books & Periodicals-\$388.50

- Federal grant expenditure for professional development focused on new teachers.
- Item Purchased: Get Better Faster

Curriculum Assoc Inc-Textbooks-\$2000.00

- Board Approved curriculum materials purchase for iReady at Silver Stage Elementary School

VOUCHER 1140

ASCD 99490-Books & Periodicals-\$89.00

- General fund expenditure for the Association for Supervision and Curriculum Development membership renewal.

RGJ Media-Advertising-\$5542.82

- Board Approved general fund expenditure for Silverland Middle School re-roof project legal publication.

VOUCHER1147

Scholastic Classroom Magazines-

Books & Periodicals-\$481.00

Books & Periodicals-\$105.42

- General Fund expenditure at Smith Valley Schools for supplemental curriculum materials focused on current events.
- Item Purchased: Learning News

VOUCHER 1150

Amazon Business-

Books & Periodicals-\$22.42

General fund expenditure for professional development surrounding students with autism.

- Item purchased: The Reason I Jump.

Books & Periodicals-\$16.15

General fund expenditure for the library at Yerington Intermediate School.

- Item purchased: Witch and Wizard

Textbooks-\$141.24

General Fund expenditure at Fernley High School for supplemental curriculum materials focused on Earth Science.

Books & Periodicals-\$176.80

- General fund expenditure for professional development focused on staff.
- Item purchased: The Infinite Game

Connections Speech & Language Services LLC-Salaries of reg. Emp. paid to teachers-\$38080.00

- Special Services Fund expenditure for speech and language services for both Cottonwood and Silver Springs Elementary.

Savvas Learning Co-Books & Periodicals-\$490.50

- Board Approved general fund curriculum materials purchase for Savvas Learning at Fernley High School.

VOUCHER 1151

Committee for Children-Technology, Software-\$2247.95

- Board Approved general fund curriculum materials purchased for Second Step at East Valley Elementary School.

Disc Golf Association Inc-General Supplies-\$1601.00

- General fund expenditure for the new disc golf field for Riverview Elementary School playground to be reimbursed by the Riverview Elementary School booster club.

Nevada Public Agency Ins Pool-

Misc Expenditures-\$6306.98

Judgements Against School District-\$3700.00

- General fund expenditure for confidential cases covering September - October.

Playlearn-Technology Software-\$7900.00

- Federal grant expenditure for Sensory classroom materials at Dayton High School.

Agenda Item #: 10 G Voucher 1147

Trustee Question: Maupin,Cox,& Legoy- Other professional services are listed at a cost of \$20,537.22

Are these normal periodical costs?

If so, when do they recur?

If not please give a detailed breakdown.

- General Fund Expenditure for the months of July, August, and September. Also included are the legal services for the Silverland Middle School roof.

LYON COUNTY SCHOOL DISTRICT LICENSED

PERSONNEL REPORT LIC 1101 – November 28, 2023

That the Board of Trustees approves the following recommendations:

HIRINGS:

SCHOOL/SITE	POSITION	NEW	EST	FUNDED BY and BOARD APPROVAL DATE {if new position}	EFF. DATE	NAME OF RECOMMENDED EMPLOYEE
Fernley High	Nurse		X	Classified to Cert	10/23/23	Tamara Slater
Silver Stage Elementary	Teacher		X	Intern	9/14/23	Michael Turner
Silver Stage High	Teacher		X	K. Voegele	10/24/23	Lorraine Fratto

SEPARATIONS:

SCHOOL/SITE	POSITION	EFF. DATE	EMPLOYEE

LYON COUNTY SCHOOL DISTRICT

CLASSIFIED

PERSONNEL REPORT CL 1101– November 28, 2023

That the Board of Trustees approves the following recommendations:

HIRINGS:

SCHOOL/SITE	POSITION	NEW	EST.	FUNDED BY and BOARD APPROVAL DATE	EFF. DATE	Name of Recommended Employee
Cottonwood Elementary	Paraprofessional	X		IEP Required SPED Funded	10/18/23	Lisa Nelson
Cottonwood Elementary	Paraprofessional	X		IEP Required SPED Funded	11/13/23	Karly Francis
Dayton Elementary	Custodian		X	(O. Gutierrez)	10/30/23	Dereck Machabee- Batastini
Dayton Elementary	Custodian		X	(C. Wright)	11/15/23	Michael Rhoades
Dayton Transportation	Bus Driver		X	(D. Peterson)	11/6/23	Matthew Durrer
Fernley Elementary	Custodian		X	(A.Maldonado)	11/27/23	Joseph Cohan
East Valley Elementary	Paraprofessional	X		IEP Required SPED Funded	11/6/23	Rose Taylor
Fernley Elementary	Paraprofessional	X		IEP Required SPED Funded	10/23/23	Laina Perez
Fernley Elementary	Paraprofessional	X		IEP Required SPED Funded	10/23/23	Angela Olea
Fernley Elementary	Paraprofessional	X		IEP Required SPED Funded	11/6/23	Megan Nash
Fernley Elementary	Paraprofessional		X	(N. Firman)	11/27/23	Charlotte Pfau Miller
Fernley High	Paraprofessional	X		IEP Required SPED Funded	10/11/23	Kathy Newman
Fernley High	Paraprofessional		X	(L. Lanning)	10/9/23	Ana Saavedra
Fernley High	Custodian		X	(H. Gledhill)	11/14/23	Robert Diltz
Fernley Intermediate	Paraprofessional	X		IEP Required SPED Funded	10/23/23	Aylaina Koch
Fernley Intermediate	Classified Instructor		X	(T. Torres)	9/1/23	Jamie Campbell
Fernley Intermediate	Maintenance I		X	(A.Lenzi)	10/19/23	Mathew Lupold
Fernley Transportation	Bus Driver		X	(K. Domingo)	11/1/23	
Fernley Transportation	Paraprofessional Bus	X		IEP Required	10/26/23	Lolita Daily
Riverview Elementary	Paraprofessional	X		IEP Required SPED Funded	10/24/23	MaKenna Red
Riverview Elementary	Nurse		X	(L. Morris)	10/30/23	Teresa DePaul
Silver Stage High	Custodian		X	(C. McClendon)	10/23/23	Wesley Smith
Silver Springs Transportation	Bus Driver		X	(S. Bradley)	10/18/23	Nathan DeWitt
Yerington Transportation	Bus Driver		X	(R. Saunders)	11/16/23	Lacy Cain

SEPARATIONS:

SCHOOL/SITE	POSITION	EFF. DATE	EMPLOYEE
Dayton Intermediate	Psychologist Secretary	12/1/23	Lisa Wirght
Dayton Transportation	Bus Driver	11/13/23	Michael Shane
Fernley Transportation	Bus Driver	11/9/23	Nikki Lynch
Sutro Elementary	Paraprofessional	11/21/23	Christina Barcelles
Yerington High	Custodian	11/30/23	Erik Britt

LYON COUNTY SCHOOL DISTRICT**Administrative**

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
District Office	Accounting Supervisor	X		SB231, Approved Oct 24,2023	11/1/23	Shellie Terry

SEPARATIONS:

SCHOOL/SITE	POSITION	EFF. DATE	EMPLOYEE
District Office	Grants Manager	11/22/23	Jeremy Lattin

	DAC	Description	Name

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 Download & TYPE the following information.

Staff Member: Kerry Stevens School: Yerington Elementary
Assignment: EI Teacher/Teacher Learner Name of Conference: World Class Instructional
(Do not use acronyms) Design Assessment
Location of Conference: Milwaukee Wisconsin Dates Attended: 10/17/23-10/20/23

General Overview: Do not use acronyms

The World Class Instructional Design Assessment Conferences gives educators from around the world opportunities to share best practices and classroom strategies with those who work closely with multilingual learners. This conference made it clear that the World Class Instructional Design Assessment believes that we draw our strength from the belief that everyone brings valuable resources to the education community and multilingual students enrich the educational experiences of all learners.

How will this impact student learning in a positive way?

I will use the strategies I learned to enhance my instruction of multilingual learners and share the information I learned with my colleagues. The prompts I learned to improve my instruction using the key language usage have been most helpful and easy to implement.

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

I will forward all of the resources I received at the conference to Luisa and discuss activities and prompts using the Key Language Usage and Proficiency Levels. I will share these with the paraprofessionals, as well.

Other Comments:



Site Principal/Supervisor Approval

11/8/2023

Date



Deputy Superintendent Approval

11/9/23

Date

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 Download & TYPE the following information.

Staff Member:	<u>Sandra Garner</u>	School:	<u>District Office</u>
Assignment:	<u>English Language Implementation Specialist</u>	Name of Conference : (Do not use acronyms)	<u>World-Class Instructional Design and</u>
Location of Conference:	<u>Milwaukee, Wisconsin</u>	Dates Attended:	<u>October 17-20, 2023</u>

General Overview: Do not use acronyms

The World-Class Instructional Design and Assessment (WIDA) conference provided many opportunities to collaborate and learn from other colleagues working with multilingual learners.

Many sessions were offered including Authentic Assessment for Multilingual Learners, Separating Difference from Disability, The Seal of Biliteracy: Supporting Multilingualism in Every School, and Genres of Mathematics and Science: Teaching with a Functional Approach.

The Seal of Biliteracy and Separating Differences from Disability were sessions that provided meaningful information in two areas that I am currently working on for the district.

How will this impact student learning in a positive way?

The Seal of Biliteracy session provided information regarding the benefits of the seal added to a student's diploma and transcript. The seal is a way to show higher education institutes and employers that a student has completed all the requirements in demonstrating biliteracy. Many higher education institutes acknowledge the seal and will provide college credits for acquiring the seal. I will contact our higher education institutes in Nevada and gather information on benefits provided from these institutes.

The Separating Difference from Disability session addressed the importance of having specific evidence when collecting data on English Language Learners, so they are not misidentified for special education services. Many students are misidentified due to language, and not disability. Having a system, which includes a checklist of evidence, is one way we will be able to help with determining language and disability.

How will I implement what I learned and how will I share

this information with my colleagues?

I will collaborate with counselors to help promote and ensure that multilingual learners are given the information required and the opportunity to take the assessment to qualify for the seal of biliteracy. Through this collaboration, we will be able to provide the information to students so they understand the meaning behind the seal.

I will also collaborate with the Special Services department to make sure that all information that is collected on English Language Learners is provided at all meetings for consideration. The English Language teachers will also receive training on the evidence that needs to be gathered on the students. Explaining the data ahead of time to both services, should help the determination process and ensure that the English Language Learner receive the services that are needed.

Other Comments:

The World-Class Instructional Design and Assessment (WIDA) conference provided the most current information on our English Language Learners. As the specialist for the district, it is very important to me that I am knowledgeable with the expectations and processes, so that I am able to provide all the necessary information to our teachers, schools, and district.



Site Principal/Supervisor Approval



Deputy Superintendent Approval

11/3/23

Date

11/6/23

Date

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 Download & TYPE the following information.

Staff Member: Arvella Jergesen	School: Dayton Intermediate School
Assignment: AMLE report	Name of Conference : Association for Middle Level Education
Location of Conference: National Harbor, Maryland	Dates Attended: 11/1/23-11/4/23

General Overview:

I had the privilege of attending the Association for Middle Level Education (AMLE) conference in National Harbor, Maryland. AMLE is the only international organization of its kind for middle school educators. Yes, that is correct, it was a conference only for middle level educators! Lindsay Etter and I traveled on 11/1/23 and would have attended the job-alike session, however, our flight was delayed an hour. Therefore we registered and attended the conference on Thursday, November 2nd through Saturday 11/4th. We heard two keynote speakers and then attended multiple learning sessions per day. We traveled back to Nevada on Saturday November 4th after attending two sessions that morning. AMLE was incredibly inspiring, practical, and dedicated to helping middle level educators reach every student every day. AMLE is committed to providing professional development and working to create great schools internationally.

Here are a few highlights from the conference:

Speed meeting, three sessions within the 45 minute session block of time, offered a quick look at information presented by schools, teachers, and professors focussing on latest trends in research as well as strategies to help school leaders collaborate more effectively and create a positive environment for staff and students.

Progressing to Excellence-Closing Gaps was another session I attended. The principal and her teacher leaders presented for Hartsville Middle school and they were an underperforming school that experienced significant growth by effectively using PLC, progress monitoring, and personalized learning strategies. I chose this session because our school is using Professional Learning Communities(PLC) and I gained insight for using PLC's at Dayton Intermediate School and gained some suggestions for progress monitoring.

Katie Powell presented using many of her strategies from her books "Boredom Busters" and "Frustration Busters". She was able to capture the attention of the conference attendees on the last day of the conference and she provided unique engagement strategies for the classroom.

How will this impact student learning in a positive way?

Returning to school, I was immediately able to implement new strategies that I learned. I went to several sessions for classroom engagement and to add more age appropriate brain breaks for the

young adolescent in the classroom. So far my students have really enjoyed the new strategies and I'm looking forward to sharing more with my 7th grade math classes. The new strategies definitely increase classroom engagement and have enhanced the content acquisition.

Also, at the conference, many presenters referenced current research on the young adolescent brain. It was very enlightening to hear the research and be provided strategies to work with the young adolescent brain in mind as I plan lessons. This will impact student learning positively because I am more aware of the needs of the young adolescent brain and content acquisition.

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

I have already tried new strategies in the classroom and plan to present November 17th in the area professional development day. Lindsay Etter and I will be presenting and highlighting many new strategies we have learned as well as leadership content to assist schools in organization and student advocates.

Rev. 7/2023

Other Comments:

This was an amazing conference that I think every middle school principal and leadership team should attend. We connected with other middle school teams and were able to gain ideas plus insight into many ways to help us run more effectively, efficiently, boost morale for students and staff, and be aware of current research for middle level educators.

Kevin Kranjcec

Site Principal/Supervisor Approval

11-14-23

Date

Tim Soye

Deputy Superintendent Approval

11-15-23

Date

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 Download & **TYPE** the following information.

Staff Member:	<u>Heather Moyle</u>	School:	<u>District Office</u>
Assignment:	<u>Director of Educational Services</u>	Name of Conference :	<u>WIDA (World Class Instructional Design & Assessment)</u>
Location of Conference:	<u>Milwaukee, WI</u>	(Do not use acronyms)	<u>10/18-10/20/2023</u>
		Dates Attended:	<u>10/18-10/20/2023</u>

General Overview: Do not use acronyms

The theme for the 20th anniversary of WIDA and the tenth annual WIDA conference was Adelante with a multilingual mindset. The keynote speakers were outstanding and all break-out sessions were extremely valuable and informative as well as validating. The majority of the sessions I participated in focused on co-teaching, identifying or over-identifying EL students for special education students and cultivating successful multilingual learners. We were able to collaborate with educators and leaders from across the world and acquire tools and contacts to support the work we are doing in Lyon CSD to support our EL learners.

How will this impact student learning in a positive way?

As we continue to implement the co-teaching model in Lyon CSD, the WIDA co-teaching sessions provided resources and tools to support Tier 1 instruction and also referenced the book we are currently using for professional development with our EL teachers. These sessions validated the importance of co-teaching and how it is beneficial to all students in providing more opportunities for students to receive additional support in Tier 1 instruction. In regard to over and/or under-identifying EL learners for special education services, we received a wide-variety of tools and resources to utilize as we work collaboratively to make decisions that impact our EL learners. Focusing on both external and internal factors to consider as we work through this process. As we cultivate success for our multilingual newcomers, we learned about the stages of acculturation and how it impacts the learning process. This will be extremely beneficial for our students as we continue to receive an increasing number of newcomers in our EL program. All of the tools and resources we received, will positively impact student learning.

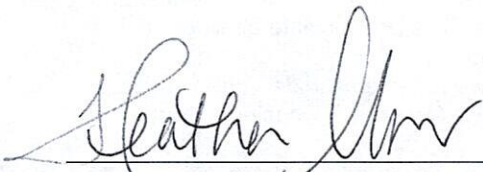
80-31-11

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

We will be able to continue to support our teachers and administrators with the co-teaching model and I was especially excited about the work we were able to do around creating and sustaining co-teaching models, implementing successful co-planning, creating walk through templates for administrators as well as teacher-to-teacher classroom observations. We were able to reflect on our own stages of implementation with the co-teaching model in Lyon CSD and how our current reality is really reflective of learning communities throughout the world. This was particularly validating in regard to where we are in Lyon CSD as we move from building professional relationships and establishing interpersonal communication to co-planning, instructional delivery and progress monitoring.

Other Comments:

This was, by far, one of the best conferences that we have attended in years and I highly recommend that more EL teachers attend this in the future.



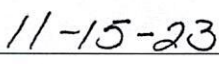
Site Principal/Supervisor Approval



Deputy Superintendent Approval



Date



Date

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 Download & TYPE the following information.

Staff Member:	<u>Travis Dressler</u>	School:	<u>DHS</u>
Assignment:	<u>ELL Strategies & Best Practices</u>	Name of Conference :	<u>World-class Instructional Design & Assessment (WIDA)</u>
		(Do not use acronyms)	
Location of Conference:	<u>Milwaukee, WI</u>	Dates Attended:	<u>10/17/23-10/20/23</u>

General Overview: Do not use acronyms

The conference encompassed many practical classes that helped to educate both the student and teacher, as well as to value and build upon MLL (Multilingual Learner) cultural and linguistic assets and experiences, including their home and community experiences.

Individual sessions allowed teachers from around the country to collaborate with one another. Many of the sessions examined research-based strategies and instructional practices. The classes that I participated in were as follows: Building MLL Practices with Novice High School Teachers, Reading and MLL: Background Knowledge and Representation, Working Towards Critical Consciousness to Center Racialized Bilingual Students in our Schools, Classrooms and Community, Be GLAD (Guided Language Acquisition Design) Strategies to Support MLL, Student-Focused Teams: Strategies for Building Strong Teacher-Paraprofessional Partnerships, How to Plan Instruction Using Interim ELP (English Language Proficiency) Assessment Data with the WIDA Can-do Descriptors, and Inclusive Classroom and School Practices for Newcomers.

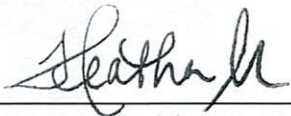
How will this impact student learning in a positive way?

The information gained from attending the classes will allow me to incorporate new teaching strategies to better support ELL within and outside of the classroom. Information gathered will help better prepare me to increase my understanding and beliefs that every student brings valuable resources they can use to help support their own and each others' learning. Recognizing that ELL students bring unique assets that enrich the learning community is vital. As an educator, understanding that multi-language students come with knowledge and skills in multiple languages is essential. As a result, this allows educators to provide appropriate supports, such as scaffolding, to ensure that student assets become part of a foundation for content-area learning and language development.


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

I plan on sharing some of the information that I acquired with my colleagues primarily on an individual basis during individual collaborations with those teachers that I frequently collaborate with, and/or have ELL students in their classrooms. I would like to create a short presentation with one or more of the strategies learned from the sessions that I attended to share with the staff at my school site.

Other Comments:



Site Principal/Supervisor Approval



Deputy Superintendent Approval

11/16/23

Date

11-16-23

Date

Staff Member: Lindsay Etter

School: Dayton Intermediate School

Assignment: Travel Report

Name of Conference: Association of Middle Level Educators Conference

Location of Conference: National Harbor, Maryland

Dates Attended: 11/1/23-11/4/23

General Overview:

On November 1, 2023, my teacher leader partner and I had the privilege of traveling to National Harbor, Maryland to attend the Association for Middle Level Education conference. This organization has been around for 50 years and is internationally recognized for its dedication to quality and authentic middle level schools. Their motto is “reach every student, grow professionally, and create great schools”. At the conference we listened to 2 keynote speakers and attended a variety of workshops and sessions focused on the success of middle schools.

The keynote speaker that resonated with me the most was award winning young adult author, Jason Reynold. I have always enjoyed his poeting writing style and creative storytelling, but most of all the fact that readers of all abilities gravitate towards his books. He was asked what his secret was to getting all different kinds of readers to love his books, he talked about building relationships. Relationship building is a key element to the success of middle school and what he talked about was how he makes sure that all of his books have “humility, integrity, and gratitude”. He said, these qualities relate to kids and build a real relationship with them. He said, “I speak and understand their language and when you have those 3 elements in your books, kids relate and connect to the stories.” I loved this and have already reflected and found places and ways to work on building these elements in the relationships I have with my students.

A few of the outstanding sessions I attended included the following:

A presentation from Rick Wormeli, an internationally known speaker on middle level education, providing insight and practical strategies to help middle school students with executive functions. Something that he said that resonated with me was “Motivation isn’t something we do to students. Motivation is something we create with students.” So often we think about how we can motivate students, but the concept of creating motivation supports so many elements of our portrait of a learner by putting student ownership on what we are doing in the classroom. I purchased his book “The Collected Writings (so far) of Rick Wormeli: Crazy Good Stuff I’ve Learned about Teaching Along the Way” and can’t wait to read and learn more about ways to connect with students, differentiation, providing effective learning experiences, and so much more.

Another favorite presenter I went to was Jack Berckemeyer. I went to several of his sessions and feel he NEEDS to come to Lyon County for professional development. He presented on his book “Managing the Madness” which entailed practical strategies to engage students in class, ways to team as a staff to ensure advocates for every student, and look at current research regarding characteristics of young adolescents. His practical and honest content presented ways to ensure all students have advocacy at school. How to think outside the box in lesson planning in order to compete and engage students in a time when teachers are trying to compete for student attention

against social media and other technology distractions. He explained how if we as teachers “do not do things that release dopamine, we cannot compete” with everything middle schoolers have going on. He said, “stop using the shield of standards to not be creative in your lessons.” I purchased his book on “Teaming” and have started reading it. I have become a firm believer in the structure of teaming and wish it was implemented more in our schools because it really can do great things for kids.

Another session I attended that I loved was one by Houston Kraft who is one of the cocreators of “Character Strong”- the SEL program we have implemented here in Lyon County. He presented using the elements of Character Strong as it pertains to staff morale, and mental health, and comradery among staff to be our best selves to in turn be the best we can be for kids. I have really enjoyed implementing Character Strong in my classroom and don’t know why I hadn’t thought of how it could benefit staff too, but he explained the connection and how the philosophy and foundation of the program can help adults too. I look forward to having conversations about this with my administration and implementing this into staff meetings and development moving forward.

A final presentation that really spoke to me was one by Joseph Pizzo, an award winning teacher starting his 50th year teaching! He presented research looking at the progression and changes of education throughout history and using that understanding to think about our what, how, and why of our school goals.

How will this impact student learning in a positive way?

We received so many amazing engagement strategies and activities that we were able to come back and immediately implement in our classrooms. I have already used the “clear the deck” strategy and several of the movement strategies I learned. I really want to encourage my school to consider teaming which will positively impact student learning because it will be a structure that would ensure more efficiency in monitoring student progress, making plans for struggling students, and ensuring advocacy for every student.

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

We will be sharing what we learned in our weekly new teacher meetings and encourage some book studies of the great resources we acquired. In addition to this, we will be sharing some of the amazing things we have learned at our half day PD on November 17th, so that these strategies can be implemented not only in our school, but other schools in our area too. We hope that we will be able to share our presentation with the other area professional development days too.

Other Comments:

Sometimes we get stagnant in our day to day worlds and this conference was an incredible way to recharge our energy and come back with fuel to revisit practices we have let slide and implement new ones that can boost student engagement and achievement. I feel this is a must attend conference year after year and only wish that more middle level educators were able to go.

I encourage board and district office cabinet members to attend our AMLE conference rundown session at any of the area PD days. You can then see first hand a small snapshot of how great this conference is for our staff and most importantly, our students.

Tim Goy

11/20/23

Information Technology
Service Ticket Report
10/01/23 - 10/31/23

Created 10/01/23 - 10/31/23

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	18	4	0	0	0	5	5	4	0	0	5	7	10	6	4	3	9	3	0	6	0	2	1	4	96
Normal	29	6	1	0	0	22	25	59	57	0	11	15	102	31	34	23	153	17	41	53	4	39	37	23	782
Project	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	47	10	1	0	0	27	30	63	57	0	16	22	112	37	38	26	162	20	41	59	4	41	38	27	878

Closed 10/01/23 - 10/31/23

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
	Canceled	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	Resolved	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	Total	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
High	Closed	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	Canceled	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	Resolved	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	Total	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Medium	Closed	19	4	0	0	5	4	3	0	0	4	7	10	5	1	2	7	3	0	6	7	7	1	5	100
	Canceled	0	0	0	0	0	0	0	0	0	0	0	0	0	2	0	1	0	0	0	0	0	0	0	3
	Resolved	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	Total	19	4	0	0	5	4	3	0	0	4	7	10	5	3	2	8	3	0	6	7	7	1	5	103
Normal	Closed	20	5	1	0	20	26	81	69	0	13	16	99	43	34	20	110	32	48	42	0	34	29	27	769
	Canceled	1	0	0	0	2	0	0	0	0	0	2	1	1	1	1	0	1	0	0	0	0	1	0	10
	Resolved	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	Total	21	5	1	0	22	26	81	69	0	13	16	101	44	35	21	110	33	48	42	0	34	30	27	779
Project	Closed	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	Canceled	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	Resolved	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	Total	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total	Closed	39	9	1	0	25	30	84	69	0	17	23	109	48	35	22	117	35	48	48	7	41	31	32	870
	Canceled	1	1	0	0	2	0	0	0	0	0	0	2	1	3	1	1	1	0	0	0	0	1	0	14
	Resolved	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	Total	40	9	1	0	27	30	84	69	0	17	23	111	49	38	23	118	36	48	48	7	41	32	32	883

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Closed by Site/District Tech

Technician Type	DO	AdultEd	SSDO-PDC	PLC	B&G	CES	DES	DHS	DIS	ERHS	EVES	FES	FHS	FIS	RES	SES	SMS	SSES	SSHS	SSMS	SVS	YES	YHS	YIS	Total
Site Tech	0	0	0	0	0	6	6	0	0	0	2	2	12	1	1	10	1	3	0	1	0	7	8	4	64
I. T. Tech	38	9	1	0	0	21	23	81	68	0	14	21	97	48	34	13	115	32	48	46	7	28	23	27	794
Oasis Support	2	0	0	0	0	0	1	3	1	0	1	0	2	0	3	0	2	1	0	1	0	6	1	1	25

Information Technology
Service Ticket Report
10/01/23 - 10/31/23

Open as of 10/31/23

Ticket Type		DO	AdultEd	SDDO-PDC	PLC	B&G	CES	DES	DHS	DIS	ERHS	EVES	FES	FHS	FIS	RES	SES	SMS	SSES	SSHS	SSMS	SVS	YES	YHS	YIS	Total
Urgent	Open	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	Pending	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	On Hold	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	Total	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
High	Open	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	Pending	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	On Hold	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	Total	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Medium	Open	2	1	0	0	0	0	1	0	0	0	2	0	0	0	1	2	1	0	0	0	0	0	0	0	10
	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	2	1	0	0	0	0	1	0	0	0	2	0	0	0	1	2	1	0	0	0	0	0	0	0	10
Normal	Open	19	0	0	0	0	1	14	16	16	0	0	3	19	5	23	32	15	1	27	41	26	36	47	51	392
	Pending	0	0	0	0	0	0	0	1	0	0	0	0	0	1	0	0	0	0	0	0	0	0	0	0	2
	On Hold	2	0	0	0	0	16	8	9	94	0	5	6	94	45	14	8	166	9	24	24	3	1	5	9	542
	Total	21	0	0	0	0	17	22	26	110	0	5	9	113	51	37	40	181	10	51	65	29	37	52	60	936
Project	Open	1	0	0	0	0	0	0	0	0	0	0	0	1	3	0	0	0	0	0	0	0	0	1	1	7
	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	1	0	0	0	0	0	1	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1	0	3
	Total	2	0	0	0	0	0	1	0	0	0	0	0	1	3	0	0	0	0	0	0	0	0	1	0	10
Total	Open	22	1	0	0	0	1	15	16	16	0	2	3	20	8	24	34	16	1	27	41	26	36	48	52	409
	Pending	0	0	0	0	0	0	0	1	0	0	0	0	0	1	0	0	0	0	0	0	0	0	0	0	2
	On Hold	3	0	0	0	0	16	9	9	94	0	5	6	94	45	14	8	166	9	24	24	3	1	6	9	545
	Total	25	1	0	0	0	17	24	26	110	0	7	9	114	54	38	42	182	10	51	65	29	37	54	61	956

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Yearly Closed Comparison	DO	AdultEd	SDDO-PDC	PLC	B&G	CES	DES	DHS	DIS	ERHS	EVES	FES	FHS	FIS	RES	SES	SMS	SSES	SSHS	SSMS	SVS	YES	YHS	YIS	Total
2023	264	58	18	16	0	248	255	394	348	3	162	186	728	358	266	192	1262	173	269	255	86	261	238	252	6292
2022	343	11	21	18	0	304	216	332	357	5	259	236	782	340	309	294	1269	226	281	302	128	214	241	291	5729
2021	369	31	30	2	3	260	249	366	258	16	218	225	700	351	323	297	498	247	168	179	154	211	297	277	5735
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	4838
Total	1487	216	69	45	4	1073	919	1391	1234	53	870	859	2855	1362	1161	1044	3350	876	936	969	594	985	1134	1049	22594

MEMORANDUM OF UNDERSTANDING

Between:

Boys & Girls Clubs of Mason Valley
Hereinafter referred to as "BGCMV"

And

Lyon County School District
Hereinafter referred to as "LCSD"

Date: 11/28/2023

Background:

This Memorandum of Understanding (MOU) outlines the agreement between the Boys & Girls Clubs of Mason Valley and Lyon County School District, herein collectively referred to as "the Parties."

Whereas the BGCMV and the LCSD have established a valuable partnership to enhance the well-being and development of the youth in the community. LCSD owns and operates a fleet of school buses of which some that are no longer in active use and are available for disposition. BGCMV has expressed an interest in acquiring two (2) school buses for the purpose of supporting its programs and furthering its mission.

Now, therefore, in consideration of the mutual promises and covenants contained herein, the Parties agree as follows:

1. Sale of School Buses:

LCSD agrees to sell, transfer, and convey to BGCMV, and the BGCMV agrees to purchase from LCSD, two (2) school buses, with the following specifications:

- Bus 1: 2005 Fifty Passenger School Bus - VIN: 1T7YU4C2551159256
- Bus 2: 2006 Fifty Passenger School Bus - VIN: 1T7YU4C2161167291

For a nominal amount of two thousand five hundred U.S. dollars (\$2,500.00) each, the receipt of which is hereby acknowledged by the LCSD. The BGCMV shall be responsible for the costs associated with the transfer of ownership and any necessary inspections or repairs required for these buses to meet relevant safety and regulatory standards.

2. Continued Partnership:

The BGCMV agrees to maintain its commitment to the ongoing partnership with the LCSD, which includes providing valuable support and services to students and the community. This partnership may encompass, but is not limited to, before and after-school programs, mentoring, educational activities, and community outreach initiatives.

3. Termination and Transfer of Ownership:

In the event that the BGCMV no longer requires the use of the school buses, it shall offer the School District the first right of refusal to repurchase the buses at a price of two thousand five hundred U.S. dollars (\$2,500.00) each.

4. Governing Law:

This MOU shall be governed by and construed in accordance with the laws of the state of Nevada without regard to its conflict of law principles.

5. Entire Agreement:

This MOU constitutes the entire agreement between the Parties concerning the subject matter hereof and supersedes all prior or contemporaneous representations, understandings, and agreements.

IN WITNESS WHEREOF, the Parties have executed this Memorandum of Understanding as of the date below written.

Christina Hurt
Director of Operations
Boys & Girls Clubs of Mason Valley

Date: _____

Harman Bains
Executive Director of Operations
Lyon County School District

Date: _____

LYON COUNTY SCHOOL DISTRICT VOUCHER

Voucher No: 1137

Voucher Date: 10/05/2023

Prepared By: _____

Printed: 10/05/2023 01:37:35 PM

LYON COUNTY SCHOOL DISTRICT is hereby authorized to draw warrants against LYON COUNTY SCHOOL DISTRICT funds for the sum of \$1,117,471.60 on account of obligations incurred for value received in services and for materials as shown below for period July 1, 2023 to June 30, 2024 (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.

Phil Cowee. President

Bridget Peterson Clerk

Neal McIntyre II Member

Tom Hendrix Member

Sherry Parsons Member

Holly Villines Member

Darin Farr Member

LYON COUNTY SCHOOL DISTRICT

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Fund		Amount
100	General Fund	\$136,444.69
207	PCFP GATE	\$875.00
230	Adult Education	\$114.50
240	State Grants	\$8,950.00
250	Special Education	\$41.60
280	Federal Funds	\$164,853.56
290	Food Service Funds	\$14,704.99
360	Bond Issues	\$791,487.26
		<hr/> \$1,117,471.60

Created By: dmcDonald

Posted By: dmcDonald

Date: 10/05/2023 13:33:16

Page:

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Lyon County School District

Voucher Supplement Account Summary

Voucher Batch Number: 1137

10/05/2023

Fiscal Year: 2023-2024

Vendor Remit Name	Vendor #	Account	Description	Amount
A T & T MONTHLY STATEMENT	99712	100.127.0000.000.2410.533.10210.10.00	Telephone – Land Line phone services Check #: 211378	\$165.25
			Vendor Total:	\$165.25
A T & T MONTHLY STATEMENT	99712	100.108.0000.000.2620.532.10000.00.00	Voice/Voicemail Check #: 211379	\$5.57
			Vendor Total:	\$5.57
A T & T MONTHLY STATEMENT	99712	100.136.0000.000.2410.533.10208.31.00	Telephone – Land Line phone services Check #: 211380	\$272.91
			Vendor Total:	\$272.91
A T & T MONTHLY STATEMENT	99712	230.231.0000.610.1000.533.10000.00.00	Telephone – Land Line phone services Check #: 211381	\$114.50
			Vendor Total:	\$114.50
A T & T MONTHLY STATEMENT	99712	100.164.0000.000.2410.533.10604.32.00	Telephone – Land Line phone services Check #: 211382	\$112.59
			Vendor Total:	\$112.59
ACTION GLASS CARSON LLC	102563	100.170.0000.000.2710.340.10000.00.00	Other Professional Services Check #: 211383	\$876.00
			Vendor Total:	\$876.00
ADVANCED INTEGRATED PEST MANAGEMENT		100.132.0000.000.2620.422.10302.20.00	Janitorial / Custodial Services Check #: 211384	\$150.00
			Vendor Total:	\$150.00
ALHAMBRA WATER	97540	100.170.0000.000.2730.411.10000.00.00	Water / Sewer Check #: 211385	\$148.89

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Lyon County School District

Voucher Supplement Account Summary

Voucher Batch Number: 1137

10/05/2023

Fiscal Year: 2023-2024

Vendor Remit Name	Vendor #	Account	Description	Amount
		290.180.0000.000.3100.610.10000.00.00	General Supplies	\$24.99
		Check #: 211385		
			Vendor Total:	\$173.88
ALPINE LOCK, INC	98481	100.121.0000.000.2620.430.10201.10.00	Repairs and Maintenance Services	\$408.00
		Check #: 211386		
		100.127.0000.000.2620.610.10210.10.00	General Supplies	\$39.88
		Check #: 211386		
			Vendor Total:	\$447.88
ARAMARK UNIFORM SERVICES		100.132.0000.000.2620.422.10302.20.00	Janitorial / Custodial Services	\$245.92
		Check #: 211387		
		100.170.0000.000.2730.619.10000.00.00	Uniforms	\$1,766.31
		Check #: 211387		
			Vendor Total:	\$2,012.23
ATTAINMENT COMPANY	1340	280.763.0000.200.1000.641.10000.00.00	Textbooks	\$7,765.54
		Check #: 211388		
			Vendor Total:	\$7,765.54
BATCHELOR, JESSICA		100.165.0000.100.1000.610.10605.32.00	General Supplies	\$137.62
		Check #: 211389		
			Vendor Total:	\$137.62
BIRDBRAIN TECHNOLOGIES		207.213.0000.450.1000.610.10304.00.00	General Supplies	\$875.00
		Check #: 211390		
			Vendor Total:	\$875.00
BSN SPORTS		100.163.0000.920.1000.610.10603.32.00	General Supplies	\$7,423.50
		Check #: 211391		
		100.164.0000.920.1000.610.10604.32.00	General Supplies	\$1,319.88
		Check #: 211391		

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Lyon County School District

Voucher Supplement Account Summary

Voucher Batch Number: 1137

10/05/2023

Fiscal Year: 2023-2024

Vendor Remit Name	Vendor #	Account	Description	Amount
				Vendor Total: \$8,743.38
BUSINESSU		240.300.0000.361.1000.653.10601.32.00	Web-based and similar programs	\$700.00
		Check #: 211392		
				Vendor Total: \$700.00
CAPITAL CITY AUTO PARTS	102852	100.170.0000.000.2730.614.10000.00.00	Parts	\$537.83
		Check #: 211393		
				Vendor Total: \$537.83
CARSON CITY SCHOOL DIST.	3120	280.633.0000.100.1000.971.10000.00.00	Undesignated	\$4,657.32
		Check #: 211394		
		280.709.0000.100.2213.971.10000.00.00	Pass through Dollars to Other School Districts wit	\$769.60
		Check #: 211394		
		280.715.0000.100.2100.971.10000.00.00	Pass through Dollars to Other School Districts	\$341.38
		Check #: 211394		
				Vendor Total: \$5,768.30
CENGAGE LEARNING	100780	100.161.0000.100.1000.640.10601.32.00	Books and Periodicals	\$618.80
		Check #: 211395		
				Vendor Total: \$618.80
CHILDS, CARA		100.163.0000.190.1000.610.10603.32.00	General Supplies	\$196.61
		Check #: 211396		
				Vendor Total: \$196.61
D & S WASTE REMOVAL, INC	4960	100.163.0000.000.2620.421.10603.32.00	Garbage / Disposal	\$60.02
		Check #: 211397		
				Vendor Total: \$60.02
DEGRAW, NATALIE				

Lyon County School District

Voucher Supplement Account Summary

Voucher Batch Number: 1137

10/05/2023

Fiscal Year: 2023-2024

Vendor Remit Name	Vendor #	Account	Description	Amount
		100.132.0000.100.1000.610.10302.20.00	General Supplies	\$227.03
		Check #: 211398		
			Vendor Total:	\$227.03
FATBEAM, LLC		100.107.0000.000.2580.535.10000.00.00	Data Communications, Internet, Video, T-lines, etc	\$1,305.00
		Check #: 211399		
			Vendor Total:	\$1,305.00
GREATAMERICA FINANCIAL SERVICES		100.165.0000.000.2410.442.10605.32.00	Rental of Equipment and Vehicles	\$186.71
		Check #: 211400		
			Vendor Total:	\$186.71
HALTERMAN, ROBERT		100.170.0000.000.2710.810.10000.00.00	Dues and Fees	\$74.50
		Check #: 211401		
			Vendor Total:	\$74.50
HEALTHY COMMUNITIES COALITION		280.748.0000.000.2100.340.10000.00.00	Other Professional Services	\$117,006.71
		Check #: 211402		
			Vendor Total:	\$117,006.71
HEGGERTY		280.633.0000.100.2213.330.10210.10.00	Professional Employee Training & Development Serv	\$1,700.00
		Check #: 211403		
			Vendor Total:	\$1,700.00
HOME DEPOT	9654	100.127.0000.000.2620.610.10210.10.00	General Supplies	\$391.80
		Check #: 211404		
		100.161.0000.383.1000.610.10601.32.00	General Supplies	\$987.00
		Check #: 211404		
			Vendor Total:	\$1,378.80
JOY, LONETTA				

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Lyon County School District

Voucher Supplement Account Summary

Voucher Batch Number: 1137

10/05/2023

Fiscal Year: 2023-2024

Vendor Remit Name	Vendor #	Account	Description	Amount
		100.102.0000.000.2570.334.10000.00.00 Check #: 211405	Training & Development - Admin Non-Licensed	\$400.00
			Vendor Total:	\$400.00
KUTA SOFTWARE		100.161.0000.100.1000.653.10601.32.00 Check #: 211406	Web-based and similar programs	\$1,480.00
			Vendor Total:	\$1,480.00
LOUIE'S HOME CENTER		100.164.0000.000.2620.610.10604.32.00 Check #: 211407	General Supplies	\$54.88
			Vendor Total:	\$54.88
LOWE'S BUSINESS ACCOUNT	11835	100.104.0000.000.2210.610.10000.00.00 Check #: 211408	General Supplies	\$1,440.77
		100.108.0000.000.2620.610.10000.00.00 Check #: 211408	General Supplies	\$117.32
		100.108.0000.000.2620.610.10202.10.00 Check #: 211408	General Supplies	\$28.16
		100.108.0000.000.2620.610.10208.31.00 Check #: 211408	General Supplies	\$92.69
		100.108.0000.000.2620.610.10601.32.00 Check #: 211408	General Supplies	\$293.02
		100.121.0000.000.2620.610.10201.10.00 Check #: 211408	General Supplies	\$261.20
		100.123.0000.000.2620.610.10203.10.00 Check #: 211408	General Supplies	\$298.48
		100.126.0000.000.2620.610.10206.10.00 Check #: 211408	General Supplies	\$162.02
		100.127.0000.000.2620.610.10210.10.00 Check #: 211408	General Supplies	\$73.68
		100.128.0000.000.2620.610.10211.10.00 Check #: 211408	General Supplies	\$217.65

Lyon County School District

Voucher Supplement Account Summary

Voucher Batch Number: 1137

10/05/2023

Fiscal Year: 2023-2024

Vendor Remit Name	Vendor #	Account	Description	Amount
		100.129.0000.000.2620.610.10209.10.00 @check #: 211408	General Supplies	\$183.41
		100.133.0000.000.2620.430.10303.10.00 @check #: 211408	Repairs and Maintenance Services	\$8.86
		100.133.0000.000.2620.610.10303.10.00 @check #: 211408	General Supplies	\$177.60
		100.135.0000.000.2620.610.10305.31.00 @check #: 211408	General Supplies	\$625.81
		100.136.0000.000.2620.610.10208.31.00 @check #: 211408	General Supplies	\$137.41
		100.161.0000.000.2620.610.10601.32.00 @check #: 211408	General Supplies	\$391.82
			Vendor Total:	\$4,509.90
LYON COUNTY SCHOOL DIST._99346	99346			
		100.101.0000.000.2320.615.10000.00.00 @check #: 211409	Snacks, Food & Beverages	\$25.00
			Vendor Total:	\$25.00
LYON COUNTY SHERIFF	P101			
		280.742.0000.000.2100.340.10000.00.00 @check #: 211410	Other Professional Services	\$27,127.62
			Vendor Total:	\$27,127.62
MCGRAW HILL SCHOOL EDUCATION HOLDINGS	101620			
		360.011.0000.100.1000.641.10000.00.00 @check #: 211411	Textbooks	\$791,487.26
			Vendor Total:	\$791,487.26
MDVIP				
		100.102.0000.000.2570.340.10000.00.00 @check #: 211412	Other Professional Services	\$25,260.00
			Vendor Total:	\$25,260.00
MINGA SOLUTIONS, INC				
		100.134.0000.000.2410.653.10304.20.00 @check #: 211413	Web-based and similar programs	\$1,400.00

Lyon County School District

Voucher Supplement Account Summary

Voucher Batch Number: 1137

10/05/2023

Fiscal Year: 2023-2024

Vendor Remit Name	Vendor #	Account	Description	Amount
			Vendor Total:	\$1,400.00
MYSTERY SCIENCE INC.		280.633.0000.100.2200.653.10303.10.00	Web-based and similar programs	\$1,695.00
		Ⓞcheck #: 211414		
			Vendor Total:	\$1,695.00
N A S S		100.101.0000.000.2320.810.10000.00.00	Dues and Fees	\$5,000.00
		Ⓞcheck #: 211415		
			Vendor Total:	\$5,000.00
N Z N M E A	98575	100.163.0000.920.1000.810.10603.32.00	Dues and Fees	\$250.00
		Ⓞcheck #: 211416		
			Vendor Total:	\$250.00
NEVADA STATE SURPLUS PROGRAM		100.170.0000.000.2730.732.10000.00.00	Vehicles	\$9,580.00
		Ⓞcheck #: 211417		
			Vendor Total:	\$9,580.00
NORTH LYON COUNTY FIRE PROTECTION DIS	100670	100.161.0000.000.2410.612.10601.32.00	Inventoried Supplies/Equipment <\$5000	\$3,000.00
		Ⓞcheck #: 211418		
			Vendor Total:	\$3,000.00
ORKIN PEST CONTROL		100.106.0000.000.2515.610.10000.00.00	General Supplies	\$87.99
		Ⓞcheck #: 211419		
			Vendor Total:	\$87.99
PAINT NV		290.185.0000.000.3100.430.10000.00.00	Repairs and Maintenance Services	\$14,680.00
		Ⓞcheck #: 211420		
			Vendor Total:	\$14,680.00
PESI, INC				

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Lyon County School District

Voucher Supplement Account Summary

Voucher Batch Number: 1137

10/05/2023

Fiscal Year: 2023-2024

Vendor Remit Name	Vendor #	Account	Description	Amount
		280.700.0000.100.2200.640.10000.00.00 Check #: 211421	Books and Periodicals	\$25.95
		280.700.0000.100.2213.330.10000.00.00 Check #: 211421	Professional Employee Training & Development Serv	\$257.99
			Vendor Total:	\$283.94
PITNEY BOWES GLOBAL FINANCIAL	101970			
		100.163.0000.000.2410.442.10603.32.00 Check #: 211422	Rental of Equipment and Vehicles	\$285.27
		100.164.0000.000.2410.442.10604.32.00 Check #: 211422	Rental of Equipment and Vehicles	\$223.20
			Vendor Total:	\$508.47
POPE, MALINDA				
		100.132.0000.100.1000.610.10302.20.00 Check #: 211423	General Supplies	\$42.82
			Vendor Total:	\$42.82
PRIME ACTUARIAL CONSULTING, LLC	99369			
		100.102.0000.000.2570.340.10000.00.00 Check #: 211424	Other Professional Services	\$4,000.00
			Vendor Total:	\$4,000.00
PURCHASE POWER	16968			
		100.163.0000.000.2410.531.10603.32.00 Check #: 211425	Postage	\$476.93
		100.164.0000.000.2410.531.10604.32.00 Check #: 211425	Postage	\$200.00
			Vendor Total:	\$676.93
REALLY GREAT READING COMPANY, LLC				
		280.633.0000.100.2200.640.10211.10.00 Check #: 211426	Books and Periodicals	\$2,910.00
			Vendor Total:	\$2,910.00
REFRIGERATION SUPPLIES DISTRIBUTOR	96586			
		100.108.0000.000.2620.610.10208.31.00 Check #: 211427	General Supplies	\$292.60

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Lyon County School District

Voucher Supplement Account Summary

Voucher Batch Number: 1137

10/05/2023

Fiscal Year: 2023-2024

Vendor Remit Name	Vendor #	Account	Description	Amount
			Vendor Total:	\$292.60
RICOH USA, INC		100.136.0000.000.2410.442.10208.31.00	Rental of Equipment and Vehicles	\$36.62
		Check #: 211428		
			Vendor Total:	\$36.62
RTS SOLUTIONZ, INC .	101820	100.128.0000.100.1000.610.10211.10.00	General Supplies	\$399.96
		Check #: 211429		
			Vendor Total:	\$399.96
SCHOLASTIC CLASSROOM MAGAZINES	102740	100.161.0000.100.1000.640.10601.32.00	Books and Periodicals	\$159.84
		Check #: 211430		
		100.161.0000.190.1000.640.10601.32.00	Books and Periodicals	\$499.50
		Check #: 211430		
			Vendor Total:	\$659.34
SHARMIN, SHIFAT		100.101.0000.000.2213.810.10000.00.00	Dues and Fees	\$297.00
		Check #: 211431		
			Vendor Total:	\$297.00
SHRED-IT USA		100.106.0000.000.2515.421.10000.00.00	Garbage / Disposal	\$42.00
		Check #: 211432		
			Vendor Total:	\$42.00
SMITH, JAMES BLAKE		100.101.0000.000.2320.580.10000.00.00	Staff Travel	\$205.22
		Check #: 211433		
			Vendor Total:	\$205.22
SOFTWARE 4 SCHOOLS		100.161.0000.100.1000.653.10601.32.00	Web-based and similar programs	\$948.00
		Check #: 211434		
			Vendor Total:	\$948.00

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Lyon County School District

Voucher Supplement Account Summary

Voucher Batch Number: 1137

10/05/2023

Fiscal Year: 2023-2024

Vendor Remit Name	Vendor #	Account	Description	Amount
SOLIDPROFESSOR		240.300.0000.380.1000.653.10601.32.00	FY 19 ADOPTED BUDGET	\$4,500.00
		Check #: 211435		
			Vendor Total:	\$4,500.00
THE GRAPHIC EDGE DBA GAME ONE		280.633.0000.100.2100.610.10205.10.00	General Supplies	\$596.45
		Check #: 211436		
			Vendor Total:	\$596.45
THE SCHOOL COUNSELOR'S ADVOCATE		100.104.0000.000.2210.651.10000.00.00	Supplies - Technology - Software	\$2,925.00
		Check #: 211437		
			Vendor Total:	\$2,925.00
TIM LOGAN	11780	100.101.0000.000.2320.580.10000.00.00	Staff Travel	\$105.00
		Check #: 211438		
			Vendor Total:	\$105.00
TREKER, INC.		100.170.0000.000.2710.340.10000.00.00	Other Professional Services	\$31,680.00
		Check #: 211439		
			Vendor Total:	\$31,680.00
USPS-POC	3478	100.101.0000.000.2320.531.10000.00.00	Postage	\$1,000.00
		Check #: 211440		
			Vendor Total:	\$1,000.00
VALLEY ATHLETICS		100.162.0000.920.1000.610.10602.50.00	General Supplies	\$1,006.07
		Check #: 211441		
			Vendor Total:	\$1,006.07
VERIZON WIRELESS_21703	21703	100.101.0000.000.2520.534.10000.00.00	Telephone - Cell phone services	\$192.43
		Check #: 211442		

Lyon County School District

Voucher Supplement Account Summary

Voucher Batch Number: 1137

10/05/2023

Fiscal Year: 2023-2024

Vendor Remit Name	Vendor #	Account	Description	Amount
		100.104.0000.000.2210.535.10000.00.00 Check #: 211442	Data Communications, Internet, Video, T-lines, etc	\$279.06
		100.107.0000.000.2580.534.10000.00.00 Check #: 211442	Telephone - Cell phone services	\$161.15
		100.108.0000.000.2620.534.10000.00.00 Check #: 211442	Telephone - Cell phone services	\$528.95
		100.125.0000.000.2410.533.10205.10.00 Check #: 211442	Telephone - Land Line phone services	\$131.41
		100.170.0000.000.2710.534.10000.00.00 Check #: 211442	Telephone - Cell phone services	\$526.55
		250.105.0000.000.2321.535.10000.00.00 Check #: 211442	Data Communications, Internet, Video, T-lines, etc	\$41.60
			Vendor Total:	\$1,861.15
VERIZON WIRELESS_21703	21703	100.101.0000.000.2310.535.10000.00.00 Check #: 211443	Data Communications, Internet, Video, T-lines, etc	\$119.55
		100.107.0000.000.2580.534.10000.00.00 Check #: 211443	Telephone - Cell phone services	\$163.70
		100.108.0000.000.2620.534.10000.00.00 Check #: 211443	Telephone - Cell phone services	\$668.33
		100.170.0000.000.2710.534.10000.00.00 Check #: 211443	Telephone - Cell phone services	\$120.71
		290.180.0000.000.3100.534.10000.00.00 Check #: 211443	Telephone - Cell phone services	\$0.00
			Vendor Total:	\$1,072.29
VISIBLE BODY	103046	240.300.0000.330.1000.651.10601.32.00 Check #: 211444	Supplies - Technology - Software	\$3,750.00
			Vendor Total:	\$3,750.00
WALSTON, AMBER		100.162.0000.000.2410.610.10602.50.00 Check #: 211445	General Supplies	\$110.00

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Lyon County School District

Voucher Supplement Account Summary

Voucher Batch Number: 1137

10/05/2023

Fiscal Year: 2023-2024

Vendor Remit Name	Vendor #	Account	Description	Amount
Vendor Total:				\$110.00
WEDCO INC.	22320	100.108.0000.000.2620.610.10000.00.00	General Supplies Check #: 211446	\$16,884.12
		100.161.0000.384.1000.610.10601.32.00	General Supplies Check #: 211446	\$187.92
Vendor Total:				\$17,072.04
WELLS FARGO VENDOR FINANCIAL SERVICES		100.133.0000.000.2410.442.10303.10.00	Rental of Equipment and Vehicles Check #: 211447	\$433.44
		100.161.0000.100.1000.430.10601.32.00	Repairs and Maintenance Services Check #: 211447	\$309.13
		100.161.0000.100.1000.442.10601.32.00	Rental of Equipment and Vehicles Check #: 211447	\$661.67
		100.162.0000.000.2410.442.10602.50.00	Rental of Equipment and Vehicles Check #: 211447	\$147.38
		100.162.0000.170.1000.430.10602.50.00	Repairs and Maintenance Services Check #: 211447	\$34.44
		100.163.0000.000.2410.442.10603.32.00	Rental of Equipment and Vehicles Check #: 211447	\$192.40
		100.163.0000.000.2410.610.10603.32.00	General Supplies Check #: 211447	\$8.56
		100.163.0000.100.1000.430.10603.32.00	Repairs and Maintenance Services Check #: 211447	\$85.28
Vendor Total:				\$1,872.30
XEROX CORPORATION		100.129.0000.000.2410.442.10209.10.00	Rental of Equipment and Vehicles Check #: 211448	\$99.99
		100.129.0000.100.1000.430.10209.10.00	Repairs and Maintenance Services Check #: 211448	\$30.68
		100.134.0000.000.2410.430.10304.20.00	Repairs and Maintenance Services Check #: 211448	\$48.80

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Lyon County School District

Voucher Supplement Account Summary

Voucher Batch Number: 1137

10/05/2023

Fiscal Year: 2023-2024

Vendor Remit Name	Vendor #	Account	Description	Amount
		100.134.0000.000.2410.442.10304.20.00 Check #: 211448	Rental of Equipment and Vehicles	\$427.83
		100.135.0000.000.2410.442.10305.31.00 Check #: 211448	Rental of Equipment and Vehicles	\$140.86
		100.135.0000.100.1000.430.10305.31.00 Check #: 211448	Repairs and Maintenance Services	\$3.07
		100.162.0000.000.2410.442.10602.50.00 Check #: 211448	Rental of Equipment and Vehicles	\$106.75
		100.162.0000.000.2410.610.10602.50.00 Check #: 211448	General Supplies	\$106.75
		100.162.0000.103.1000.430.10602.50.00 Check #: 211448	Repairs and Maintenance Services	\$3.36
Vendor Total:				\$968.09
Grand Total:				\$1,117,471.60

End of Report

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LYON COUNTY SCHOOL DISTRICT VOUCHER

Voucher No: 1138

Voucher Date: 10/12/2023

Prepared By: _____

Printed: 11/17/2023 08:08:16 AM

LYON COUNTY SCHOOL DISTRICT is hereby authorized to draw warrants against LYON COUNTY SCHOOL DISTRICT funds for the sum of \$109,621.29 on account of obligations incurred for value received in services and for materials as shown below for period July 1, 2023 to June 30, 2024 (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.

Phil Cowee. President

Bridget Peterson Clerk

Neal McIntyre II Member

Tom Hendrix Member

Sherry Parsons Member

Holly Villines Member

Darin Farr Member

LYON COUNTY SCHOOL DISTRICT

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Fund		Amount
100	General Fund	\$57,025.82
240	State Grants	\$12,500.00
250	Special Education	\$173.98
280	Federal Funds	\$5,294.07
290	Food Service Funds	\$13,957.50
703	Workers Compensation	\$20,669.92
		<hr/> <hr/>
		\$109,621.29

Lyon County School District

Voucher Supplement Account Summary

Voucher Batch Number: 1138

10/12/2023

Fiscal Year: 2023-2024

Vendor Remit Name	Vendor #	Account	Description	Amount
A SIGN SHOP		280.633.0000.100.2100.610.10605.32.00 0	General Supplies	\$823.00
			Vendor Total:	\$823.00
ACCELERATE LEARNING, INC		240.392.0000.100.2213.653.10211.10.00 0	Web-based and similar programs	\$12,500.00
			Vendor Total:	\$12,500.00
ACE HARDWARE	200	100.170.0000.000.2700.610.10000.00.00 0	General Supplies	\$94.13
			Vendor Total:	\$94.13
AMAZON BUSINESS		100.101.0000.000.2510.610.10000.00.00 0	General Supplies	\$387.19
		100.106.0000.000.2515.610.10000.00.00 0	General Supplies	\$208.90
		100.121.0000.000.2130.610.10201.10.00 0	General Supplies	\$73.17
		100.121.0000.000.2410.610.10201.10.00 0	General Supplies	\$1,219.37
		100.121.0000.100.1000.610.10201.10.00 0	General Supplies	\$558.70
		100.121.0000.100.1000.616.10201.10.00 0	Teacher Supplies	\$803.98
		100.122.0000.100.1000.615.10202.10.00 0	Snacks, Food & Beverages	\$55.40
		100.122.0000.100.1000.616.10202.10.00 0	Teacher Supplies	\$131.37
		100.122.0000.100.1000.650.10202.10.00 0	Supplies-Information Technology-related	\$149.99
		100.125.0000.000.2410.610.10205.10.00 0	General Supplies	\$525.57
		100.125.0000.100.1000.616.10205.10.00 0	Teacher Supplies	\$579.02

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Lyon County School District

Voucher Supplement Account Summary

Voucher Batch Number: 1138

10/12/2023

Fiscal Year: 2023-2024

Vendor Remit Name	Vendor #	Account	Description	Amount
		100.126.0000.100.1000.616.10206.10.00 0	Teacher Supplies	\$1,191.94
		100.126.0000.100.1000.640.10206.10.00 0	Books and Periodicals	\$9.99
		100.128.0000.100.1000.610.10211.10.00 0	General Supplies	\$878.10
		100.132.0000.100.1000.610.10302.20.00 0	General Supplies	\$239.53
		100.132.0000.100.1000.615.10302.20.00 0	Snacks, Food & Beverages	\$160.53
		100.132.0000.920.1000.610.10302.20.00 0	General Supplies	\$13.95
		100.133.0000.000.2410.610.10303.10.00 0	General Supplies	\$62.14
		100.133.0000.100.1000.610.10303.10.00 0	General Supplies	\$194.22
		100.133.0000.100.1000.651.10303.10.00 0	Supplies - Technology - Software	\$140.32
		100.134.0000.000.2620.610.10304.20.00 0	General Supplies	\$12.99
		100.134.0000.100.1000.610.10304.20.00 0	General Supplies	\$137.99
		100.134.0000.100.1000.616.10304.20.00 0	Teacher Supplies	\$199.18
		100.135.0000.100.1000.616.10305.31.00 0	Teacher Supplies	\$37.47
		100.161.0000.000.2410.610.10601.32.00 0	General Supplies	\$174.05
		100.161.0000.100.1000.610.10601.32.00 0	General Supplies	\$136.61
		100.161.0000.100.1000.616.10601.32.00 0	Teacher Supplies	\$1,275.32
		100.161.0000.192.1000.610.10601.32.00 0	General Supplies	\$69.99
		100.161.0000.193.1000.610.10601.32.00 0	General Supplies	\$57.94
		100.161.0000.194.1000.610.10601.32.00 0	General Supplies	\$135.32

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Lyon County School District

Voucher Supplement Account Summary

Voucher Batch Number: 1138

10/12/2023

Fiscal Year: 2023-2024

Vendor Remit Name	Vendor #	Account	Description	Amount
		100.163.0000.000.2130.610.10603.32.00 0	General Supplies	\$148.90
		100.163.0000.000.2410.610.10603.32.00 0	General Supplies	\$11.99
		100.163.0000.100.1000.616.10603.32.00 0	Teacher Supplies	\$579.84
		100.164.0000.100.1000.610.10604.32.00 0	General Supplies	\$93.89
		100.164.0000.920.1000.610.10604.32.00 0	General Supplies	\$80.97
		250.121.0000.200.1000.610.10201.10.00 0	General Supplies	\$133.99
		250.161.0000.200.1000.610.10601.32.00 0	General Supplies	\$39.99
		280.633.0000.100.1000.652.10302.20.00 0	Inventoried Supplies/Equipment – IT Related <\$5000	\$1,127.97
		280.633.0000.100.2100.610.10302.00.00 0	General Supplies	\$136.88 91
		280.688.0000.000.2100.610.10000.00.00 0	General Supplies	\$1,689.95
		280.700.0000.000.2500.610.10000.00.00 0	General Supplies	\$996.94
		280.709.0000.100.2213.610.10000.00.00 0	General Supplies	\$112.19
		280.709.0000.100.2213.640.10000.00.00 0	Books and Periodicals	\$388.60
		280.767.0000.100.2100.610.10000.00.00 0	General Supplies	\$18.54
		290.180.0000.000.3100.610.10000.00.00 0	General Supplies	\$10.59
			Vendor Total:	\$15,391.47
APPLE COMPUTER_1112	1112			
		100.165.0000.100.1000.610.10605.32.00 0	General Supplies	\$990.00
			Vendor Total:	\$990.00
BIG R FERNLEY				

Lyon County School District

Voucher Supplement Account Summary

Voucher Batch Number: 1138

10/12/2023

Fiscal Year: 2023-2024

Vendor Remit Name	Vendor #	Account	Description	Amount
		100.170.0000.000.2730.614.10000.00.00 0	Parts	\$6.76
			Vendor Total:	\$6.76
BRYSON SALES & SERVICE	2380			
		100.170.0000.000.2730.614.10000.00.00 0	Parts	\$3,252.20
			Vendor Total:	\$3,252.20
CCMSI				
		703.102.0000.000.2310.340.10000.00.00 0	Other Professional Services	\$20,669.92
			Vendor Total:	\$20,669.92
CLARK PEST CONTROL				
		100.128.0000.000.2620.430.10211.10.00 0	Repairs and Maintenance Services	\$1,225.00
			Vendor Total:	\$1,225.00
CURRICULUM ASSOC INC	4800			
		100.104.0000.100.1000.641.10000.00.00 0	Textbooks	\$2,000.00
			Vendor Total:	\$2,000.00
DECKER, INC.	5403			
		100.135.0000.100.1000.610.10305.31.00 0	General Supplies	\$5,395.52
			Vendor Total:	\$5,395.52
INLAND SUPPLY CO., INC.	10000			
		100.126.0000.000.2620.610.10206.10.00 0	General Supplies	\$512.80
			Vendor Total:	\$512.80
NEVADA DEPARTMENT OF AGRICULTURE	14535			
		290.180.0000.000.3100.630.10000.00.00 0	Food	\$13,946.91
			Vendor Total:	\$13,946.91
OFFICE DEPOT	15366			

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Lyon County School District

Voucher Supplement Account Summary

Voucher Batch Number: 1138

10/12/2023

Fiscal Year: 2023-2024

Vendor Remit Name	Vendor #	Account	Description	Amount
		100.123.0000.000.2410.610.10203.10.00 0	General Supplies	\$56.98
		100.123.0000.100.1000.610.10203.10.00 0	General Supplies	\$398.90
		100.123.0000.100.1000.616.10203.10.00 0	Teacher Supplies	\$235.28
		100.126.0000.100.1000.610.10206.10.00 0	General Supplies	\$832.12
		100.127.0000.000.2410.610.10210.10.00 0	General Supplies	\$53.69
			Vendor Total:	\$1,576.97
PETERBILT TRUCK PARTS & EQUIPMENT LLC	21060			
		100.170.0000.000.2730.614.10000.00.00 0	Parts	\$3,529.98
			Vendor Total:	\$3,529.98
RUBBER STAMPS UNLIMITED, INC				
		100.165.0000.100.1000.610.10605.32.00 0	General Supplies	\$111.85
			Vendor Total:	\$111.85
SILVA, SCEIRINI & ASSOCIATES, LLC				
		100.101.0000.000.2510.340.10000.00.00 0	Other Professional Services	\$19,800.00
			Vendor Total:	\$19,800.00
STAPLES ADVANTAGE	99736			
		100.123.0000.000.2130.610.10203.10.00 0	General Supplies	\$84.31
		100.123.0000.000.2410.610.10203.10.00 0	General Supplies	\$224.75
		100.123.0000.000.2620.610.10203.10.00 0	General Supplies	\$117.62
		100.123.0000.100.1000.616.10203.10.00 0	Teacher Supplies	\$284.98
		100.129.0000.000.2410.610.10209.10.00 0	General Supplies	\$25.10

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Lyon County School District

Voucher Supplement Account Summary

Voucher Batch Number: 1138

10/12/2023

Fiscal Year: 2023-2024

Vendor Remit Name	Vendor #	Account	Description	Amount
		100.132.0000.100.1000.610.10302.20.00 0	General Supplies	\$4,204.29
		100.135.0000.000.2130.610.10305.31.00 0	General Supplies	\$56.80
		100.135.0000.100.1000.610.10305.31.00 0	General Supplies	\$71.80
			Vendor Total:	\$5,069.65
STATE OF NEVADA		100.102.0000.000.2570.270.10000.00.00 0	Workers" Compensation	\$1,300.00
			Vendor Total:	\$1,300.00
SUMMIT FIRE & SECURITY		100.134.0000.000.2620.430.10304.20.00 0	Repairs and Maintenance Services	\$449.00
			Vendor Total:	\$449.00 94
TAHOE SUPPLY CO.	11238	100.128.0000.000.2620.610.10211.10.00 0	General Supplies	\$504.43
		100.164.0000.000.2620.610.10604.32.00 0	General Supplies	\$416.45
			Vendor Total:	\$920.88
WESTERN NEVADA SUPPLY	22580	100.108.0000.000.2620.610.10000.00.00 0	General Supplies	\$625.15
		100.122.0000.000.2620.610.10202.10.00 0	General Supplies	(\$569.90)
			Vendor Total:	\$55.25
			Grand Total:	\$109,621.29

End of Report

LYON COUNTY SCHOOL DISTRICT VOUCHER

Voucher No: 1140

Voucher Date: 10/12/2023

Prepared By: _____

Printed: 10/12/2023 01:13:22 PM

LYON COUNTY SCHOOL DISTRICT is hereby authorized to draw warrants against LYON COUNTY SCHOOL DISTRICT funds for the sum of \$125,937.72 on account of obligations incurred for value received in services and for materials as shown below for period July 1, 2023 to June 30, 2024 (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.

Phil Cowee. President

Bridget Peterson Clerk

Neal McIntyre II Member

Tom Hendrix Member

Sherry Parsons Member

Holly Villines Member

Darin Farr Member

LYON COUNTY SCHOOL DISTRICT

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Fund		Amount
100	General Fund	\$69,734.51
230	Adult Education	\$140.00
280	Federal Funds	\$20,328.06
290	Food Service Funds	\$66.15
340	Governmental Services Tax (GST)	\$34,275.00
703	Workers Compensation	\$1,394.00
		<hr/> \$125,937.72

Lyon County School District

Voucher Supplement Account Summary

Voucher Batch Number: 1140

10/12/2023

Fiscal Year: 2023-2024

Vendor Remit Name	Vendor #	Account	Description	Amount
A T & T MONTHLY STATEMENT	99712	100.129.0000.000.2410.533.10209.10.00	Telephone – Land Line phone services	\$19.65
		Check #: 211450		
			Vendor Total:	\$19.65
ACTION GLASS CARSON LLC	102563	100.170.0000.000.2710.340.10000.00.00	Other Professional Services	\$1,165.00
		Check #: 211451		
			Vendor Total:	\$1,165.00
ADVANCED INTEGRATED PEST MANAGEMENT		100.125.0000.000.2620.430.10205.10.00	Repairs and Maintenance Services	\$131.00
		Check #: 211452		
		100.134.0000.000.2620.610.10304.20.00	General Supplies	\$262.00
		Check #: 211452		
		100.163.0000.000.2620.430.10603.32.00	Repairs and Maintenance Services	\$150.00
		Check #: 211452		
			Vendor Total:	\$543.00
AMERICAN CHILLER SERVICE, INC		100.108.0000.000.2620.610.10203.10.00	General Supplies	\$2,178.00
		Check #: 211453		
			Vendor Total:	\$2,178.00
ARTISTIC FENCE CO.,INC.	1240	100.170.0000.000.2730.614.10000.00.00	Parts	\$157.80
		Check #: 211454		
			Vendor Total:	\$157.80
ASCD_99490	99490	100.104.0000.100.1000.640.10000.00.00	Books and Periodicals	\$89.00
		Check #: 211455		
			Vendor Total:	\$89.00
AUTO & TRUCK ELECTRIC,INC	1382	100.170.0000.000.2730.617.10000.00.00	Batt & Antifreeze	\$3,824.00
		Check #: 211456		

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Lyon County School District

Voucher Supplement Account Summary

Voucher Batch Number: 1140

10/12/2023

Fiscal Year: 2023-2024

Vendor Remit Name	Vendor #	Account	Description	Amount
				Vendor Total:
BIO CORPORATION				\$3,824.00
		100.164.0000.100.1000.616.10604.32.00	Teacher Supplies	\$46.75
		Check #: 211457		
				Vendor Total:
				\$46.75
BOYS & GIRLS CLUB OF TRUCKEE MEADOWS	102901			
		280.767.0000.100.2100.310.10000.00.00	Official/Administrative Services	\$2,059.86
		Check #: 211458		
		280.767.0000.100.2100.310.10303.10.00	Official/Administrative Services	\$1,307.35
		Check #: 211458		
		280.767.0000.100.2100.320.10203.10.00	Professional Educational Services	\$1,380.46
		Check #: 211458		
		280.767.0000.100.2100.320.10206.10.00	Professional Educational Services	\$2,606.62
		Check #: 211458		
		280.767.0000.100.2100.320.10209.10.00	Professional Educational Services	\$1,968.32
		Check #: 211458		
		280.767.0000.100.2100.320.10303.10.00	Professional Educational Services	\$1,380.45
		Check #: 211458		
				Vendor Total:
BRAZOS THERMAL SYSTEMS, INC				\$10,703.06
		340.101.0000.000.4700.450.10000.00.00	Construction Services	\$34,275.00
		Check #: 211459		
				Vendor Total:
BUS PARTS WAREHOUSE	2534			\$34,275.00
		100.170.0000.000.2730.614.10000.00.00	Parts	\$1,956.66
		Check #: 211460		
				Vendor Total:
BUSWEST				\$1,956.66
		100.170.0000.000.2730.614.10000.00.00	Parts	\$1,278.74
		Check #: 211461		
				Vendor Total:
				\$1,278.74

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Lyon County School District

Voucher Supplement Account Summary

Voucher Batch Number: 1140

10/12/2023

Fiscal Year: 2023-2024

Vendor Remit Name	Vendor #	Account	Description	Amount
DUNCKER, ANGELIQUE R		100.165.0000.100.1000.610.10605.32.00	General Supplies	\$15.00
		Check #: 211462		
			Vendor Total:	\$15.00
FAST GLASS, INC	7052	100.134.0000.000.2620.430.10304.20.00	Repairs and Maintenance Services	\$1,560.00
		Check #: 211463		
			Vendor Total:	\$1,560.00
FRONTIER	21702	100.132.0000.000.2410.533.10302.20.00	Telephone - Land Line phone services	\$240.81
		Check #: 211464		
			Vendor Total:	\$240.81
GOODHEART-WILCOX	8600	100.104.0000.304.1000.610.10000.00.00	General Supplies	\$5,399.13
		Check #: 211465		
			Vendor Total:	\$5,399.13
KIMBALL MIDWEST	96824	100.170.0000.000.2730.614.10000.00.00	Parts	\$634.13
		Check #: 211466		
			Vendor Total:	\$634.13
LAHONTAN PARAMEDICAL		100.170.0000.000.2710.340.10000.00.00	Other Professional Services	\$175.00
		Check #: 211467		
			Vendor Total:	\$175.00
LOUIE'S HOME CENTER		100.164.0000.000.2620.610.10604.32.00	General Supplies	\$57.24
		Check #: 211468		
			Vendor Total:	\$57.24
MAKING MATHEMATICIANS LLC		280.633.0000.100.2213.320.10210.10.00	Professional Educational Services	\$2,000.00
		Check #: 211469		

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Lyon County School District

Voucher Supplement Account Summary

Voucher Batch Number: 1140

10/12/2023

Fiscal Year: 2023-2024

Vendor Remit Name	Vendor #	Account	Description	Amount
			Vendor Total:	\$2,000.00
MOUND HOUSE HARDWARE & STORAGE	96223			
		100.127.0000.000.2620.610.10210.10.00	General Supplies	\$74.56
		Check #: 211470		
		100.128.0000.000.2620.610.10211.10.00	General Supplies	\$199.66
		Check #: 211470		
			Vendor Total:	\$274.22
NEVADA DRUG & ALCOHOL TESTING INC	101753			
		100.170.0000.000.2710.340.10000.00.00	Other Professional Services	\$105.00
		Check #: 211471		
			Vendor Total:	\$105.00
NOVOA, AMARYS				
		290.183.1611.000.0000.000.10000.00.00	Daily Sales-School Lunch Program	\$66.15
		Check #: 211472		
			Vendor Total:	\$66.15
ORBIS TECH SERVICES LLC				
		100.128.0000.000.2620.610.10211.10.00	General Supplies	\$278.42
		Check #: 211473		
			Vendor Total:	\$278.42
ORKIN PEST CONTROL				
		230.231.0000.610.2620.430.10000.00.00	Purchased Property Services	\$140.00
		Check #: 211474		
			Vendor Total:	\$140.00
PURCHASE POWER	16968			
		100.128.0000.000.2410.531.10211.10.00	Postage	\$223.63
		Check #: 211475		
			Vendor Total:	\$223.63
RALEY'S				
		100.161.0000.000.2410.615.10601.32.00	Snacks, Food & Beverages	\$175.31
		Check #: 211476		
			Vendor Total:	\$175.31

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Lyon County School District

Voucher Supplement Account Summary

Voucher Batch Number: 1140

10/12/2023

Fiscal Year: 2023-2024

Vendor Remit Name	Vendor #	Account	Description	Amount
RED ROCK SPRING WATER		100.128.0000.100.1000.610.10211.10.00	General Supplies	\$53.00
		Check #: 211477		
		100.129.0000.100.1000.610.10209.10.00	General Supplies	\$105.00
		Check #: 211477		
			Vendor Total:	\$158.00
RENAISSANCE LEARNING INC	17337	280.633.0000.100.2200.653.10201.10.00	Web-based and similar programs	\$4,515.00
		Check #: 211478		
			Vendor Total:	\$4,515.00
RGJ MEDIA	101626	100.108.0000.000.2620.540.10000.00.00	Advertising	\$5,542.84
		Check #: 211479		
			Vendor Total:	\$5,542.84
RICOH AMERICAS CORP	102825	100.121.0000.000.2410.430.10201.10.00	Repairs and Maintenance Services	\$267.65
		Check #: 211480		
			Vendor Total:	\$267.65
RICOH USA, INC		100.136.0000.000.2410.442.10208.31.00	Rental of Equipment and Vehicles	\$219.72
		Check #: 211481		
			Vendor Total:	\$219.72
ROUND UP AWARDS LLC	17901	280.633.0000.100.3300.610.10603.32.00	General Supplies	\$3,110.00
		Check #: 211482		
			Vendor Total:	\$3,110.00
SAVAGE AND SON		100.108.0000.000.2620.430.10302.20.00	Repairs and Maintenance Services	\$12,247.00
		Check #: 211483		
			Vendor Total:	\$12,247.00
SHERWIN-WILLIAMS	18882			

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Lyon County School District

Voucher Supplement Account Summary

Voucher Batch Number: 1140

10/12/2023

Fiscal Year: 2023-2024

Vendor Remit Name	Vendor #	Account	Description	Amount
		100.164.0000.100.1000.610.10604.32.00	General Supplies	\$316.68
		Check #: 211484		
			Vendor Total:	\$316.68
SHRED-IT USA				
		100.127.0000.000.2410.421.10210.10.00	Garbage / Disposal	\$72.00
		Check #: 211485		
		100.161.0000.000.2410.421.10601.32.00	Garbage / Disposal	\$50.00
		Check #: 211485		
			Vendor Total:	\$122.00
SILVER SPRINGS G.I.D	19181			
		100.108.0000.000.2620.411.10000.00.00	Water / Sewer	\$1,857.60
		Check #: 211486		
			Vendor Total:	\$1,857.60
SILVER SPRINGS MUTUAL WATER CO	19183			
		100.108.0000.000.2620.411.10000.00.00	Water / Sewer	\$24,241.37
		Check #: 211487		
		100.170.0000.000.2730.411.10000.00.00	Water / Sewer	\$78.00
		Check #: 211487		
			Vendor Total:	\$24,319.37
SILVER STATE INTERNATIONAL	19211			
		100.170.0000.000.2730.614.10000.00.00	Parts	\$818.82
		Check #: 211488		
			Vendor Total:	\$818.82
SPORT SAFE TESTING SERVICE, INC.				
		100.163.0000.920.1000.610.10603.32.00	General Supplies	\$1,922.00
		Check #: 211489		
			Vendor Total:	\$1,922.00
TRUE VALUE HARDWARE_21030	21030			
		100.170.0000.000.2700.610.10000.00.00	General Supplies	\$19.67
		Check #: 211490		
			Vendor Total:	\$19.67
UNITY SCHOOL BUS PARTS	21378			

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Lyon County School District

Voucher Supplement Account Summary

Voucher Batch Number: 1140

10/12/2023

Fiscal Year: 2023-2024

Vendor Remit Name	Vendor #	Account	Description	Amount
		100.170.0000.000.2730.614.10000.00.00	Parts	\$104.93
		Check #: 211491		
			Vendor Total:	\$104.93
VITAL RECORDS CONTROL		100.135.0000.000.2410.442.10305.31.00	Rental of Equipment and Vehicles	\$140.25
		Check #: 211492		
			Vendor Total:	\$140.25
WARREN REED INSURANCE	22150	703.102.0000.000.2310.520.10000.00.00	Insurance (Other Than Employee Benefits)	\$1,394.00
		Check #: 211493		
			Vendor Total:	\$1,394.00
WELLS FARGO VENDOR FINANCIAL SERVICES		100.129.0000.000.2410.442.10209.10.00	Rental of Equipment and Vehicles	\$146.04
		Check #: 211494		
		100.161.0000.100.1000.430.10601.32.00	Repairs and Maintenance Services	\$112.10
		Check #: 211494		
		100.161.0000.100.1000.442.10601.32.00	Rental of Equipment and Vehicles	\$131.58
		Check #: 211494		
			Vendor Total:	\$389.72
WILD WEST MOTORS, INC	8442	100.170.0000.000.2710.340.10000.00.00	Other Professional Services	\$83.99
		Check #: 211495		
			Vendor Total:	\$83.99
XEROX CORPORATION		100.106.0000.000.2515.442.10000.00.00	Rental of Equipment and Vehicles	\$245.99
		Check #: 211496		
		100.126.0000.000.2410.442.10206.10.00	Rental of Equipment and Vehicles	\$333.74
		Check #: 211496		
		100.126.0000.100.1000.430.10206.10.00	Repairs and Maintenance Services	\$222.57
		Check #: 211496		
		100.163.0000.100.1000.430.10603.32.00	Repairs and Maintenance Services	\$5.48
		Check #: 211496		

Lyon County School District

Voucher Supplement Account Summary

Voucher Batch Number: 1140

10/12/2023

Fiscal Year: 2023-2024

Vendor Remit Name	Vendor #	Account	Description	Amount
				Vendor Total: \$807.78
				Grand Total: \$125,937.72

End of Report

LYON COUNTY SCHOOL DISTRICT VOUCHER

Voucher No: 1146

Voucher Date: 10/19/2023

Prepared By:

Printed: 11/17/2023 08:12:02 AM

LYON COUNTY SCHOOL DISTRICT is hereby authorized to draw warrants against LYON COUNTY SCHOOL DISTRICT funds for the sum of \$669,846.56 on account of obligations incurred for value received in services and for materials as shown below for period July 1, 2023 to June 30, 2024 (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.

Phil Cowee.	President
Bridget Peterson	Clerk
Neal McIntyre II	Member
Tom Hendrix	Member
Sherry Parsons	Member
Holly Villines	Member
Darin Farr	Member

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LYON COUNTY SCHOOL DISTRICT

Fund		Amount
100	General Fund	\$61,004.19
240	State Grants	\$1,950.00
280	Federal Funds	\$1,091.97
290	Food Service Funds	\$208.00
310	Residential Construction Tax	\$9,822.40
340	Governmental Services Tax (GST)	\$8,450.00
360	Bond Issues	\$587,320.00
		\$669,846.56

Lyon County School District

Voucher Supplement Account Summary

Voucher Batch Number: 1146

10/19/2023

Fiscal Year: 2023-2024

Vendor Remit Name	Vendor #	Account	Description	Amount
ALL OUT GUTTERS	102049	310.035.0000.000.4600.450.10201.10.00	Construction Services 0	\$3,584.00
		310.035.0000.000.4600.450.10208.31.00	Construction Services 0	\$1,590.40
		310.035.0000.000.4600.450.10210.10.00	Construction Services 0	\$392.00
		310.035.0000.000.4600.450.10211.10.00	Construction Services 0	\$1,848.00
		310.035.0000.000.4600.450.10604.32.00	Construction Services 0	\$2,408.00
			Vendor Total:	<u>\$9,822.40</u>
AMAZON BUSINESS		100.134.0000.100.1000.616.10304.20.00	Teacher Supplies 0	\$321.02
		100.161.0000.000.2220.610.10601.32.00	General Supplies 0	\$170.32
		100.161.0000.100.1000.616.10601.32.00	Teacher Supplies 0	\$170.70
		100.161.0000.193.1000.610.10601.32.00	General Supplies 0	\$27.02
		100.161.0000.194.1000.610.10601.32.00	General Supplies 0	\$17.49
		100.162.0000.100.1000.616.10602.50.00	Teacher Supplies 0	\$45.16
		100.162.0000.103.1000.610.10602.50.00	General Supplies 0	\$86.42
			Vendor Total:	<u>\$838.13</u>
BIG R FERNLEY		100.108.0000.000.2620.610.10000.00.00	General Supplies 0	\$191.05
		100.123.0000.000.2620.610.10203.10.00	General Supplies 0	\$46.83
			Vendor Total:	<u>\$237.88</u>
BRAZOS THERMAL SYSTEMS, INC				

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Lyon County School District

Voucher Supplement Account Summary

Voucher Batch Number: 1146

10/19/2023

Fiscal Year: 2023-2024

Vendor Remit Name	Vendor #	Account	Description	Amount
		340.101.0000.000.4700.450.10302.20.00 0	Construction Services	\$8,450.00
			Vendor Total:	\$8,450.00
BRYSON SALES & SERVICE	2380			
		360.011.0000.000.2700.732.10000.00.00 0	Vehicles	\$561,747.00
			Vendor Total:	\$561,747.00
CLARK & ASSOCIATES OF NEVADA, INC.				
		100.102.0000.000.2570.340.10000.00.00 0	Other Professional Services	\$3,166.66
			Vendor Total:	\$3,166.66
CLARK PEST CONTROL				
		100.108.0000.000.2630.340.10601.32.00 0	Other Professional Services	\$124.00
		100.108.0000.000.2630.340.10605.32.00 0	Other Professional Services	\$124.00
			Vendor Total:	\$248.00
CMC TIRE				
		100.170.0000.000.2730.611.10000.00.00 0	Tires/Flooring	\$15,366.50
			Vendor Total:	\$15,366.50
CR ENGINEERING	102406			
		100.108.0000.000.2620.340.10000.00.00 0	Other Professional Services	\$6,750.00
			Vendor Total:	\$6,750.00
CURRICULUM ASSOC INC	4800			
		100.104.0000.100.1000.640.10000.00.00 0	Books and Periodicals	\$6,000.00
			Vendor Total:	\$6,000.00
DELL, INC USA				
		280.639.0000.200.1000.652.10000.00.00 0	Inventoried Supplies/Equipment - IT Related <\$5000	\$1,091.97
			Vendor Total:	\$1,091.97

Lyon County School District

Voucher Supplement Account Summary

Voucher Batch Number: 1146

10/19/2023

Fiscal Year: 2023-2024

Vendor Remit Name	Vendor #	Account	Description	Amount
FLYERS ENERGY, LLC	102216	100.170.0000.000.2730.626.10000.00.00	Gasoline	\$11,851.48
		0		
				Vendor Total: \$11,851.48
INLAND SUPPLY CO., INC.	10000	100.122.0000.000.2620.430.10202.10.00	Repairs and Maintenance Services	\$232.23
		0		
		100.126.0000.000.2620.610.10206.10.00	General Supplies	\$223.36
		0		
		100.127.0000.000.2620.610.10210.10.00	General Supplies	\$33.61
		0		
		100.128.0000.000.2620.610.10211.10.00	General Supplies	\$81.55
		0		
		100.129.0000.000.2620.610.10209.10.00	General Supplies	\$434.04
0				
		100.135.0000.000.2620.610.10305.31.00	General Supplies	\$41.17
		0		
		100.161.0000.196.1000.610.10601.32.00	General Supplies	\$36.79
		0		
		100.163.0000.000.2620.610.10603.32.00	General Supplies	\$1,140.39
		0		
				Vendor Total: \$2,223.14
LUMOS AND ASSOCIATES, INC	11860	360.021.0000.000.4300.340.10000.00.00	Other Professional Services	\$1,428.00
		0		
				Vendor Total: \$1,428.00
OFFICE DEPOT	15366	100.127.0000.100.1000.610.10210.10.00	General Supplies	\$74.99
		0		
		100.164.0000.100.1000.610.10604.32.00	General Supplies	\$1,265.47
		0		
				Vendor Total: \$1,340.46
PACIFIC STATES COMMUNICATIONS OF NV, INC		100.107.0000.000.2580.350.10000.00.00	Technical Services	\$1,744.44
		0		

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Lyon County School District

Voucher Supplement Account Summary

Voucher Batch Number: 1146

10/19/2023

Fiscal Year: 2023-2024

Vendor Remit Name	Vendor #	Account	Description	Amount
			Vendor Total:	\$1,744.44
PAUL CAVIN ARCHITECT LLC		360.021.0000.000.4300.340.10601.32.00 0	Other Professional Services	\$24,145.00
			Vendor Total:	\$24,145.00
SAVVAS LEARNING CO.		240.300.0000.370.1000.653.10601.32.00 0	Web-based and similar programs	\$1,950.00
			Vendor Total:	\$1,950.00
SPECIALIZED ELEVATOR SERVICES HOLDINGS		100.108.0000.000.2620.430.10302.20.00 0	Repairs and Maintenance Services	\$513.75
		100.108.0000.000.2620.430.10601.32.00 0	Repairs and Maintenance Services	\$719.25
			Vendor Total:	\$1,233.00
TAHOE SUPPLY CO.	11238	100.128.0000.000.2620.610.10211.10.00 0	General Supplies	\$56.54
		100.161.0000.000.2620.610.10601.32.00 0	General Supplies	\$2,466.18
			Vendor Total:	\$2,522.72
TRACKSTAR COMMUNICATIONS, IC		100.127.0000.000.2410.610.10210.10.00 0	General Supplies	\$3,750.00
			Vendor Total:	\$3,750.00
WALKER LAKE DISPOSAL INC.	102157	100.108.0000.000.2620.421.10000.00.00 0	Garbage / Disposal	\$1,144.00
		100.121.0000.000.2410.421.10201.10.00 0	Garbage / Disposal	\$709.00
		290.180.0000.000.3100.421.10000.00.00 0	Garbage / Disposal	\$208.00
			Vendor Total:	\$2,061.00

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Lyon County School District

Voucher Supplement Account Summary

Voucher Batch Number: 1146

10/19/2023

Fiscal Year: 2023-2024

Vendor Remit Name	Vendor #	Account	Description	Amount
WESTERN NEVADA SUPPLY	22580	100.108.0000.000.2620.610.10000.00.00 0	General Supplies	\$870.91
		100.123.0000.000.2620.610.10203.10.00 0	General Supplies	\$282.29
		100.127.0000.000.2620.610.10210.10.00 0	General Supplies	\$470.75
		100.128.0000.000.2620.610.10211.10.00 0	General Supplies	\$40.25
		100.133.0000.000.2620.430.10303.10.00 0	Repairs and Maintenance Services	\$214.58
Vendor Total:				\$1,878.78
Grand Total:				\$669,846.56

End of Report

LYON COUNTY SCHOOL DISTRICT VOUCHER

Voucher No: 1147

Voucher Date: 10/19/2023

Prepared By: _____

Printed: 10/19/2023 08:07:45 AM

LYON COUNTY SCHOOL DISTRICT is hereby authorized to draw warrants against LYON COUNTY SCHOOL DISTRICT funds for the sum of \$201,367.08 on account of obligations incurred for value received in services and for materials as shown below for period July 1, 2023 to June 30, 2024 (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.

Phil Cowee.	President
Bridget Peterson	Clerk
Neal McIntyre II	Member
Tom Hendrix	Member
Sherry Parsons	Member
Holly Villines	Member
Darin Farr	Member

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LYON COUNTY SCHOOL DISTRICT

Fund		Amount
100	General Fund	\$106,486.60
230	Adult Education	\$877.37
240	State Grants	\$13,432.20
280	Federal Funds	\$4,353.90
290	Food Service Funds	\$714.82
310	Residential Construction Tax	\$35,753.59
340	Governmental Services Tax (GST)	\$39,748.60
		\$201,367.08

Lyon County School District

Voucher Supplement Account Summary

Voucher Batch Number: 1147

10/19/2023

Fiscal Year: 2023-2024

Vendor Remit Name	Vendor #	Account	Description	Amount
A T & T MONTHLY STATEMENT	99712	100.126.0000.000.2410.533.10206.10.00	Telephone – Land Line phone services	\$57.41
		Check #: 211498		
			Vendor Total:	\$57.41
ADVANCED INTEGRATED PEST MANAGEMENT		100.108.0000.000.2620.430.10303.10.00	Repairs and Maintenance Services	\$695.00
		Check #: 211499		
			Vendor Total:	\$695.00
ALDRIDGE, AMANDA		100.163.0000.915.1000.610.10603.32.00	General Supplies	\$352.36
		Check #: 211500		
			Vendor Total:	\$352.36
ALHAMBRA WATER	97540	100.107.0000.000.2580.610.10000.00.00	General Supplies	\$87.88
		Check #: 211501		
			Vendor Total:	\$87.88
BATCHELOR, JESSICA		100.165.0000.100.1000.610.10605.32.00	General Supplies	\$152.05
		Check #: 211502		
			Vendor Total:	\$152.05
BRISTLECONE VENDTURES 2 LLC		310.035.0000.000.4500.720.10604.32.00	Buildings	\$35,753.59
		Check #: 211503		
		340.101.0000.000.4500.720.10603.32.00	Buildings	\$35,753.60
		Check #: 211503		
			Vendor Total:	\$71,507.19
CAPITAL GLASS, INC.	2879	100.121.0000.000.2620.430.10201.10.00	Repairs and Maintenance Services	\$1,159.00
		Check #: 211504		
			Vendor Total:	\$1,159.00
CINDERLITE TRUCKING CORP	3830			

Lyon County School District

Voucher Supplement Account Summary

Voucher Batch Number: 1147

10/19/2023

Fiscal Year: 2023-2024

Vendor Remit Name	Vendor #	Account	Description	Amount
		100.108.0000.000.2620.610.10000.00.00	General Supplies	\$85.13
		Check #: 211505		
			Vendor Total:	\$85.13
COWEE, PHIL		100.101.0000.000.2310.580.10000.00.00	Staff Travel	\$198.02
		Check #: 211506		
			Vendor Total:	\$198.02
D & S WASTE REMOVAL, INC	4960	100.163.0000.000.2620.421.10603.32.00	Garbage / Disposal	\$18.00
		Check #: 211507		
			Vendor Total:	\$18.00
DELTA FIRE SYSTEMS, INC.		100.108.0000.000.2620.430.10205.10.00	Repairs and Maintenance Services	\$355.00
		Check #: 211508		
			Vendor Total:	\$355.00
EWING, RENEE		100.134.0000.100.1000.610.10304.20.00	General Supplies	\$92.26
		Check #: 211509		
			Vendor Total:	\$92.26
FARR, DARIN		100.101.0000.000.2310.580.10000.00.00	Staff Travel	\$122.28
		Check #: 211510		
			Vendor Total:	\$122.28
FAST GLASS, INC	7052	100.163.0000.000.2620.430.10603.32.00	Repairs and Maintenance Services	\$670.00
		Check #: 211511		
			Vendor Total:	\$670.00
FRONTIER	21702	100.122.0000.000.2410.533.10202.10.00	Telephone – Land Line phone services	\$151.00
		Check #: 211512		
			Vendor Total:	\$151.00

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Lyon County School District

Voucher Supplement Account Summary

Voucher Batch Number: 1147

10/19/2023

Fiscal Year: 2023-2024

Vendor Remit Name	Vendor #	Account	Description	Amount
FRONTIER	21702	100.101.0000.000.2320.533.10000.00.00	Telephone - Land Line phone services Check #: 211513	\$292.98
			Vendor Total:	\$292.98
GREAT BASIN DECORATION COMPANY, LLC		100.133.0000.100.1000.610.10303.10.00	General Supplies Check #: 211514	\$6,999.36
			Vendor Total:	\$6,999.36
HARCO ATHLETIC RECONDITIONING INC		100.161.0000.920.1000.610.10601.32.00	General Supplies Check #: 211515	\$3,665.00
			Vendor Total:	\$3,665.00
HENDRIX, G. T.		100.101.0000.000.2310.580.10000.00.00	Staff Travel Check #: 211516	\$259.69
			Vendor Total:	\$259.69
HIGH SIERRA ELEVATOR INSPECTIONS		100.108.0000.000.2620.430.10302.20.00	Repairs and Maintenance Services Check #: 211517	\$579.22
		100.108.0000.000.2620.430.10601.32.00	Repairs and Maintenance Services Check #: 211517	\$521.58
			Vendor Total:	\$1,100.80
HOME DEPOT	9654	240.300.0000.380.1000.610.10604.32.00	General Supplies Check #: 211518	\$10,187.76
			Vendor Total:	\$10,187.76
INTERSTATE OIL COMPANY	10210	100.170.0000.000.2730.626.10000.00.00	Gasoline Check #: 211519	\$5,330.50
			Vendor Total:	\$5,330.50
M.F. BARCELLOS, INC	1560			

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Lyon County School District

Voucher Supplement Account Summary

Voucher Batch Number: 1147

10/19/2023

Fiscal Year: 2023-2024

Vendor Remit Name	Vendor #	Account	Description	Amount
		100.170.0000.000.2730.613.10000.00.00	Oil & Lubricants	\$1,430.00
		Check #: 211520		
		100.170.0000.000.2730.626.10000.00.00	Gasoline	\$12,185.63
		Check #: 211520		
			Vendor Total:	\$13,615.63
MAUPIN, COX, & LEGOY	22060			
		100.101.0000.000.2320.340.10000.00.00	Other Professional Services	\$20,537.22
		Check #: 211521		
			Vendor Total:	\$20,537.22
MCINTYRE II, NEAL E				
		100.101.0000.000.2310.580.10000.00.00	Staff Travel	\$67.05
		Check #: 211522		
			Vendor Total:	\$67.05
MOUND HOUSE HARDWARE & STORAGE	96223			
		100.164.0000.000.2620.610.10604.32.00	General Supplies	\$155.02
		Check #: 211523		
			Vendor Total:	\$155.02
N N V O A, LLC	13590			
		100.101.0000.920.1000.340.10000.00.00	Other Professional Services	\$6,317.44
		Check #: 211524		
			Vendor Total:	\$6,317.44
OSKAR SEPTIC SERVICES, LLC				
		100.108.0000.000.2620.430.10000.00.00	Repairs and Maintenance Services	\$500.00
		Check #: 211525		
			Vendor Total:	\$500.00
PACIFIC SHREDDING/PACIFIC STORAGE CO.				
		100.164.0000.000.2410.421.10604.32.00	Garbage / Disposal	\$56.71
		Check #: 211526		
			Vendor Total:	\$56.71
PARSONS, SHERRY				

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Lyon County School District

Voucher Supplement Account Summary

Voucher Batch Number: 1147

10/19/2023

Fiscal Year: 2023-2024

Vendor Remit Name	Vendor #	Account	Description	Amount
		100.101.0000.000.2310.580.10000.00.00	Staff Travel	\$113.05
		Check #: 211527		
			Vendor Total:	\$113.05
PETERSON, BRIDGET		100.101.0000.000.2310.580.10000.00.00	Staff Travel	\$231.25
		Check #: 211528		
			Vendor Total:	\$231.25
PRO-VISION, INC.	101926	100.170.0000.000.2730.651.10000.00.00	Supplies – Technology – Software	\$6,045.92
		Check #: 211529		
			Vendor Total:	\$6,045.92
PROGRESS PUBLICATIONS INC	16785	100.121.0000.100.1000.610.10201.10.00	General Supplies	\$1,410.00
		Check #: 211530		
		100.127.0000.100.1000.610.10210.10.00	General Supplies	\$544.50
		Check #: 211530		115
			Vendor Total:	\$1,954.50
QUADIENT LEASING USA, INC		100.101.0000.000.2500.442.10000.00.00	Rental of Equipment and Vehicles	\$486.21
		Check #: 211531		
			Vendor Total:	\$486.21
REALITYWORKS		240.300.0000.310.1000.610.10601.32.00	General Supplies	\$799.00
		Check #: 211532		
		240.300.0000.310.1000.612.10601.32.00	Inventoried Supplies/Equipment <\$5000	\$2,344.02
		Check #: 211532		
			Vendor Total:	\$3,143.02
REALLY GOOD STUFF	17338	100.132.0000.100.1000.610.10302.20.00	General Supplies	\$303.51
		Check #: 211533		
			Vendor Total:	\$303.51
REFRIGERATION SUPPLIES DISTRIBUTOR	96586			

Lyon County School District

Voucher Supplement Account Summary

Voucher Batch Number: 1147

10/19/2023

Fiscal Year: 2023-2024

Vendor Remit Name	Vendor #	Account	Description	Amount
		100.108.0000.000.2620.610.10000.00.00	General Supplies	\$94.93
		Check #: 211534		
		100.108.0000.000.2620.610.10208.31.00	General Supplies	\$54.09
		Check #: 211534		
		100.108.0000.000.2620.610.10601.32.00	General Supplies	\$1,095.71
		Check #: 211534		
			Vendor Total:	\$1,244.73
RENAISSANCE LEARNING INC	17337			
		100.133.0000.100.1000.653.10303.10.00	Web-based and similar programs	\$5,909.00
		Check #: 211535		
		280.633.0000.100.2200.653.10303.10.00	Web-based and similar programs	\$3,484.00
		Check #: 211535		
			Vendor Total:	\$9,393.00
RIDDELL				
		100.101.0000.920.1000.340.10604.32.00	Other Professional Services	\$9,149.35
		Check #: 211536		
			Vendor Total:	\$9,149.35
RNK'S SERVICES				
		100.161.0000.000.2620.610.10601.32.00	General Supplies	\$275.00
		Check #: 211537		
			Vendor Total:	\$275.00
ROCHESTER 100 INC.				
		100.126.0000.100.1000.610.10206.10.00	General Supplies	\$2,736.00
		Check #: 211538		
			Vendor Total:	\$2,736.00
RON'S REFRIGERATION, INC	17820			
		100.135.0000.000.2620.430.10305.31.00	Repairs and Maintenance Services	\$601.54
		Check #: 211539		
		290.180.0000.000.3100.430.10000.00.00	Repairs and Maintenance Services	\$601.54
		Check #: 211539		
			Vendor Total:	\$1,203.08
SAVAGE AND SON				

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Lyon County School District

Voucher Supplement Account Summary

Voucher Batch Number: 1147

10/19/2023

Fiscal Year: 2023-2024

Vendor Remit Name	Vendor #	Account	Description	Amount
		340.101.0000.000.2620.430.10202.10.00	Repairs and Maintenance Services	\$3,995.00
		Check #: 211540		
			Vendor Total:	\$3,995.00
SCHOOL NURSE SUPPLY, INC	18453			
		100.123.0000.000.2130.610.10203.10.00	General Supplies	\$117.00
		Check #: 211541		
			Vendor Total:	\$117.00
SCHOOL SPECIALTY_103213	103213			
		100.135.0000.100.1000.610.10305.31.00	General Supplies	\$2,693.91
		Check #: 211542		
			Vendor Total:	\$2,693.91
SHRED-IT USA				
		100.133.0000.000.2410.421.10303.10.00	Garbage / Disposal	\$16.00
		Check #: 211543		
		230.231.0000.610.1000.421.10000.00.00	Garbage / Disposal	\$52.00
		Check #: 211543		
			Vendor Total:	\$68.00
THE BACH COMPANY				
		100.161.0000.100.1000.610.10601.32.00	General Supplies	\$553.00
		Check #: 211544		
			Vendor Total:	\$553.00
THE PARTS HOUSE	23100			
		100.163.0000.000.2620.610.10603.32.00	General Supplies	\$48.36
		Check #: 211545		
			Vendor Total:	\$48.36
THOMPSON ADVERTISING				
		280.633.0000.100.2100.610.10209.10.00	General Supplies	\$519.00
		Check #: 211546		
			Vendor Total:	\$519.00
THRAN, KRISTINA				
		100.162.0000.103.1000.610.10602.50.00	General Supplies	\$61.77
		Check #: 211547		

Lyon County School District

Voucher Supplement Account Summary

Voucher Batch Number: 1147

10/19/2023

Fiscal Year: 2023-2024

Vendor Remit Name	Vendor #	Account	Description	Amount
			Vendor Total:	\$61.77
THUNDER-ELECTRIC, LLC		100.108.0000.000.2620.430.10601.32.00	Repairs and Maintenance Services	\$1,547.61
		Check #: 211548		
			Vendor Total:	\$1,547.61
VIRCO INC	21760	100.133.0000.100.1000.610.10303.10.00	General Supplies	\$3,983.98
		Check #: 211549		
			Vendor Total:	\$3,983.98
WEDCO INC.	22320	100.108.0000.000.2620.610.10000.00.00	General Supplies	\$940.48
		Check #: 211550		
		100.126.0000.000.2620.610.10206.10.00	General Supplies	\$56.00
		Check #: 211550		
		100.135.0000.000.2620.610.10305.31.00	General Supplies	\$1,920.00
		Check #: 211550		
		240.300.0000.000.1000.610.10000.00.00	General Supplies	\$101.42
		Check #: 211550		
			Vendor Total:	\$3,017.90
WESTERN PSYCHOLOGICAL SERVICIE	22589	280.639.0000.200.2140.610.10000.00.00	General Supplies	\$350.90
		Check #: 211551		
			Vendor Total:	\$350.90
WOOD, MELISSA R		100.163.0000.192.1000.610.10603.32.00	General Supplies	\$152.23
		Check #: 211552		
			Vendor Total:	\$152.23
XCAST LABS, INC.		100.107.0000.000.2580.533.10000.00.00	Telephone – Land Line phone services	\$41.77
		Check #: 211553		
		100.121.0000.000.2410.533.10201.10.00	Telephone – Land Line phone services	\$41.79
		Check #: 211553		

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Lyon County School District

Voucher Supplement Account Summary

Voucher Batch Number: 1147

10/19/2023

Fiscal Year: 2023-2024

Vendor Remit Name	Vendor #	Account	Description	Amount
		100.122.0000.000.2410.533.10202.10.00 Check #: 211553	Telephone - Land Line phone services	\$41.79
		100.123.0000.000.2410.533.10203.10.00 Check #: 211553	Telephone - Land Line phone services	\$41.79
		100.125.0000.000.2410.533.10205.10.00 Check #: 211553	Telephone - Land Line phone services	\$41.79
		100.126.0000.000.2410.533.10206.10.00 Check #: 211553	Telephone - Land Line phone services	\$41.79
		100.127.0000.000.2410.533.10210.10.00 Check #: 211553	Telephone - Land Line phone services	\$41.79
		100.128.0000.000.2410.533.10211.10.00 Check #: 211553	Telephone - Land Line phone services	\$41.79
		100.129.0000.000.2410.533.10209.10.00 Check #: 211553	Telephone - Land Line phone services	\$41.79
		100.132.0000.000.2410.533.10302.20.00 Check #: 211553	Telephone - Land Line phone services	\$41.79
		100.133.0000.000.2410.533.10303.10.00 Check #: 211553	Telephone - Land Line phone services	\$41.79
		100.134.0000.000.2410.533.10304.20.00 Check #: 211553	Telephone - Land Line phone services	\$41.79
		100.135.0000.000.2410.533.10305.31.00 Check #: 211553	Telephone - Land Line phone services	\$41.79
		100.136.0000.000.2410.533.10208.31.00 Check #: 211553	Telephone - Land Line phone services	\$41.79
		100.161.0000.000.2410.533.10601.32.00 Check #: 211553	Telephone - Land Line phone services	\$41.79
		100.162.0000.000.2410.533.10602.50.00 Check #: 211553	Telephone - Land Line phone services	\$41.79
		100.163.0000.000.2410.533.10603.32.00 Check #: 211553	Telephone - Land Line phone services	\$41.79
		100.164.0000.000.2410.533.10604.32.00 Check #: 211553	Telephone - Land Line phone services	\$41.79
		100.165.0000.000.2410.533.10605.32.00 Check #: 211553	Telephone - Land Line phone services	\$41.79

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Lyon County School District

Voucher Supplement Account Summary

Voucher Batch Number: 1147

10/19/2023

Fiscal Year: 2023-2024

Vendor Remit Name	Vendor #	Account	Description	Amount
		100.170.0000.000.2710.533.10000.00.00 Check #: 211553	Telephone - Land Line phone services	\$41.79
		230.231.0000.610.1000.533.10601.41.00 Check #: 211553	Telephone - Land Line phone services	\$41.79
		230.231.0000.610.1000.533.10907.41.00 Check #: 211553	Telephone - Land Line phone services	\$41.79
		230.231.0000.610.1000.533.10909.41.00 Check #: 211553	Telephone - Land Line phone services	\$41.79
			Vendor Total:	\$961.15
XEROX CORPORATION		100.104.0000.000.2210.430.10000.00.00 Check #: 211554	Repairs and Maintenance Services	\$73.26
		100.104.0000.000.2210.442.10000.00.00 Check #: 211554	Rental of Equipment and Vehicles	\$40.03
		100.126.0000.000.2410.442.10206.10.00 Check #: 211554	Rental of Equipment and Vehicles	\$333.74
		100.126.0000.100.1000.430.10206.10.00 Check #: 211554	Repairs and Maintenance Services	\$809.57
		100.132.0000.000.2410.442.10302.20.00 Check #: 211554	Rental of Equipment and Vehicles	\$106.75
		100.132.0000.100.1000.430.10302.20.00 Check #: 211554	Repairs and Maintenance Services	\$54.28
		290.180.0000.000.3100.430.10000.00.00 Check #: 211554	Repairs and Maintenance Services	\$73.25
		290.180.0000.000.3100.442.10000.00.00 Check #: 211554	Rental of Equipment and Vehicles	\$40.03
			Vendor Total:	\$1,530.91
YERINGTON THEATRE FOR THE ARTS	100157	230.231.0000.610.1000.441.10909.41.00 Check #: 211555	Renting Land and Buildings	\$700.00
			Vendor Total:	\$700.00

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Lyon County School District

Voucher Supplement Account Summary

Voucher Batch Number: 1147

10/19/2023

Fiscal Year: 2023-2024

Vendor Remit Name	Vendor #	Account	Description	Amount
				Grand Total:
				\$201,367.08

End of Report

LYON COUNTY SCHOOL DISTRICT VOUCHER

Voucher No: 1148

Voucher Date: 10/13/2023

Prepared By: _____

Printed: 11/17/2023 08:10:29 AM

LYON COUNTY SCHOOL DISTRICT is hereby authorized to draw warrants against LYON COUNTY SCHOOL DISTRICT funds for the sum of \$21,964.12 on account of obligations incurred for value received in services and for materials as shown below for period July 1, 2023 to June 30, 2024 (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.

Phil Cowee. President

122

Bridget Peterson Clerk

Neal McIntyre II Member

Tom Hendrix Member

Sherry Parsons Member

Holly Villines Member

Darin Farr Member

LYON COUNTY SCHOOL DISTRICT

Fund		Amount
100	General Fund	\$21,964.12
		<hr/>
		\$21,964.12

Lyon County School District

Voucher Supplement Account Summary

Voucher Batch Number: 1148

10/13/2023

Fiscal Year: 2023-2024

Vendor Remit Name	Vendor #	Account	Description	Amount
HENRIKSEN BUTLER NEVADA, LLC		100.101.0000.000.2320.733.10000.00.00 0	Furniture and Fixtures	\$21,964.12
Vendor Total:				\$21,964.12
Grand Total:				\$21,964.12

End of Report

LYON COUNTY SCHOOL DISTRICT VOUCHER

Voucher No: 1149

Voucher Date: 10/13/2023

Prepared By: _____

Printed: 10/13/2023 09:47:20 AM

LYON COUNTY SCHOOL DISTRICT is hereby authorized to draw warrants against LYON COUNTY SCHOOL DISTRICT funds for the sum of \$522.00 on account of obligations incurred for value received in services and for materials as shown below for period July 1, 2023 to June 30, 2024 (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.

Phil Cowee. President

124

Bridget Peterson Clerk

Neal McIntyre II Member

Tom Hendrix Member

Sherry Parsons Member

Holly Villines Member

Darin Farr Member

LYON COUNTY SCHOOL DISTRICT

Fund		Amount
360	Bond Issues	\$522.00
		<hr/>
		\$522.00

Lyon County School District

Voucher Supplement Account Summary

Voucher Batch Number: 1149

10/13/2023

Fiscal Year: 2023-2024

Vendor Remit Name	Vendor #	Account	Description	Amount
NV ENERGY_19040	19040	360.023.0000.000.4700.810.10209.10.00	Dues and Fees	\$522.00
		Check #: 211497		
			Vendor Total:	\$522.00
			Grand Total:	\$522.00

End of Report

LYON COUNTY SCHOOL DISTRICT VOUCHER

Voucher No: 1150

Voucher Date: 10/26/2023

Prepared By: _____

Printed: 11/17/2023 08:18:27 AM

LYON COUNTY SCHOOL DISTRICT is hereby authorized to draw warrants against LYON COUNTY SCHOOL DISTRICT funds for the sum of \$2,271,520.56 on account of obligations incurred for value received in services and for materials as shown below for period July 1, 2023 to June 30, 2024 (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.

Phil Cowee. President

126

Bridget Peterson Clerk

Neal McIntyre II Member

Tom Hendrix Member

Sherry Parsons Member

Holly Villines Member

Darin Farr Member

LYON COUNTY SCHOOL DISTRICT

Fund		Amount
100	General Fund	\$257,038.56
207	PCFP GATE	(\$2,929.91)
250	Special Education	\$98,430.06
280	Federal Funds	\$85,637.14
290	Food Service Funds	\$11,098.49
360	Bond Issues	\$1,797,852.13
703	Workers Compensation	\$24,394.09
		\$2,271,520.56

Lyon County School District

Voucher Supplement Account Summary

Voucher Batch Number: 1150

10/26/2023

Fiscal Year: 2023-2024

Vendor Remit Name	Vendor #	Account	Description	Amount
ACE HARDWARE	200	100.163.0000.000.2620.610.10603.32.00 0	General Supplies	\$591.89
			Vendor Total:	\$591.89
ADVANCED CHILD BEHAVIOR SOLUTIONS,LLC	102918	280.639.0000.200.2240.340.10000.00.00 0	Other Professional Services	\$12,565.00
			Vendor Total:	\$12,565.00
AMAZON BUSINESS		100.002.0000.000.2212.121.10203.10.00 0	Salaries of Temporary Employees Paid to Teachers	\$78.44
		100.101.0000.000.2310.610.10000.00.00 0	General Supplies	\$62.98
		100.101.0000.000.2510.610.10000.00.00 0	General Supplies	\$514.83
		100.106.0000.000.2515.610.10000.00.00 0	General Supplies	\$319.03
		100.121.0000.000.2410.610.10201.10.00 0	General Supplies	\$198.12
		100.121.0000.000.2620.610.10201.10.00 0	General Supplies	\$80.18
		100.121.0000.100.1000.616.10201.10.00 0	Teacher Supplies	\$17.99
		100.122.0000.000.2130.610.10202.10.00 0	General Supplies	\$74.61
		100.122.0000.000.2620.430.10202.10.00 0	Repairs and Maintenance Services	\$20.74
		100.122.0000.100.1000.616.10202.10.00 0	Teacher Supplies	\$1,732.69
		100.123.0000.000.2410.610.10203.10.00 0	General Supplies	\$8.05
		100.123.0000.000.2410.615.10203.10.00 0	Snacks, Food & Beverages	\$19.99
		100.123.0000.100.1000.650.10203.10.00 0	Supplies–Information Technology–related	\$74.99

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Lyon County School District

Voucher Supplement Account Summary

Voucher Batch Number: 1150

10/26/2023

Fiscal Year: 2023-2024

Vendor Remit Name	Vendor #	Account	Description	Amount
		100.123.0000.110.1000.610.10203.10.00 0	General Supplies	\$31.49
		100.123.0000.135.1000.610.10203.10.00 0	General Supplies	\$85.92
		100.125.0000.100.1000.610.10205.10.00 0	General Supplies	\$298.94
		100.125.0000.100.1000.616.10205.10.00 0	Teacher Supplies	\$775.97
		100.126.0000.000.2410.610.10206.10.00 0	General Supplies	\$24.89
		100.126.0000.000.2620.610.10206.10.00 0	General Supplies	\$49.49
		100.126.0000.100.1000.610.10206.10.00 0	General Supplies	\$1,123.40
		100.126.0000.100.1000.616.10206.10.00 0	Teacher Supplies	\$728.32
		100.126.0000.100.1000.640.10206.10.00 0	Books and Periodicals	\$22.42
		100.127.0000.100.1000.610.10210.10.00 0	General Supplies	\$9.88
		100.127.0000.100.1000.616.10210.10.00 0	Teacher Supplies	\$520.66
		100.128.0000.100.1000.610.10211.10.00 0	General Supplies	\$257.27
		100.129.0000.000.2410.610.10209.10.00 0	General Supplies	\$41.98
		100.129.0000.000.2620.610.10209.10.00 0	General Supplies	\$227.80
		100.129.0000.100.1000.616.10209.10.00 0	Teacher Supplies	\$1,760.72
		100.132.0000.000.2220.640.10302.20.00 0	Books and Periodicals	\$16.15
		100.133.0000.100.1000.610.10303.10.00 0	General Supplies	(\$23.20)
		100.133.0000.100.1000.616.10303.10.00 0	Teacher Supplies	\$322.82

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Lyon County School District

Voucher Supplement Account Summary

Voucher Batch Number: 1150

10/26/2023

Fiscal Year: 2023-2024

Vendor Remit Name	Vendor #	Account	Description	Amount
		100.133.0000.100.1000.652.10303.10.00 0	Inventoried Supplies/Equipment – IT Related <\$5000	\$4,333.00
		100.134.0000.000.2620.610.10304.20.00 0	General Supplies	\$37.97
		100.134.0000.100.1000.610.10304.20.00 0	General Supplies	\$256.57
		100.134.0000.100.1000.616.10304.20.00 0	Teacher Supplies	\$390.91
		100.135.0000.000.2220.610.10305.31.00 0	General Supplies	\$87.21
		100.135.0000.000.2410.610.10305.31.00 0	General Supplies	\$7.99
		100.135.0000.100.1000.610.10305.31.00 0	General Supplies	\$143.76
		100.135.0000.100.1000.616.10305.31.00 0	Teacher Supplies	\$275.34
		100.135.0000.100.1000.651.10305.31.00 0	Supplies – Technology – Software	\$449.91 129
		100.136.0000.000.2410.610.10208.31.00 0	General Supplies	\$669.60
		100.136.0000.000.2410.650.10208.31.00 0	Supplies–Information Technology–related	\$26.56
		100.136.0000.100.1000.610.10208.31.00 0	General Supplies	\$543.01
		100.136.0000.100.1000.651.10208.31.00 0	Supplies – Technology – Software	\$24.88
		100.161.0000.000.2120.610.10601.32.00 0	General Supplies	\$69.66
		100.161.0000.000.2410.610.10601.32.00 0	General Supplies	\$549.56
		100.161.0000.000.2620.610.10601.32.00 0	General Supplies	\$615.36
		100.161.0000.100.1000.610.10601.32.00 0	General Supplies	\$1,772.56
		100.161.0000.100.1000.616.10601.32.00 0	Teacher Supplies	\$1,996.97

Lyon County School District

Voucher Supplement Account Summary

Voucher Batch Number: 1150

10/26/2023

Fiscal Year: 2023-2024

Vendor Remit Name	Vendor #	Account	Description	Amount
		100.161.0000.192.1000.610.10601.32.00 0	General Supplies	\$83.26
		100.161.0000.192.1000.641.10601.32.00 0	Textbooks	\$141.24
		100.161.0000.194.1000.610.10601.32.00 0	General Supplies	\$130.04
		100.161.0000.920.1000.610.10601.32.00 0	General Supplies	\$832.06
		100.162.0000.100.1000.610.10602.50.00 0	General Supplies	\$6.49
		100.162.0000.100.1000.616.10602.50.00 0	Teacher Supplies	\$578.58
		100.162.0000.103.1000.610.10602.50.00 0	General Supplies	\$23.62
		100.162.0000.170.1000.610.10602.50.00 0	General Supplies	\$188.60
		100.162.0000.170.1000.640.10602.50.00 0	Books and Periodicals	\$176.80
		100.163.0000.000.2410.610.10603.32.00 0	General Supplies	\$88.92
		100.163.0000.100.1000.616.10603.32.00 0	Teacher Supplies	\$1,787.80
		100.164.0000.000.2620.610.10604.32.00 0	General Supplies	\$76.22
		100.164.0000.100.1000.616.10604.32.00 0	Teacher Supplies	\$452.45
		100.164.0000.188.1000.610.10604.32.00 0	General Supplies	\$59.82
		100.164.0000.192.1000.610.10604.32.00 0	General Supplies	\$425.81
		100.164.0000.193.1000.610.10604.32.00 0	General Supplies	\$94.40
		100.164.0000.194.1000.610.10604.32.00 0	General Supplies	\$193.14
		100.164.0000.920.1000.610.10604.32.00 0	General Supplies	\$55.98
		100.165.0000.000.2130.610.10605.32.00 0	General Supplies	\$58.54

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Lyon County School District

Voucher Supplement Account Summary

Voucher Batch Number: 1150

10/26/2023

Fiscal Year: 2023-2024

Vendor Remit Name	Vendor #	Account	Description	Amount
		100.165.0000.000.2410.610.10605.32.00 0	General Supplies	\$14.99
		100.165.0000.100.1000.610.10605.32.00 0	General Supplies	\$434.26
		100.170.0000.000.2700.610.10000.00.00 0	General Supplies	\$1,888.58
		207.213.0000.450.1000.610.10303.00.00 0	General Supplies	(\$2,929.91)
		250.165.0000.200.1000.610.10605.32.00 0	General Supplies	\$51.29
		280.633.0000.100.2100.610.10202.10.00 0	General Supplies	\$1,560.80
		280.633.0000.100.2100.610.10203.10.00 0	General Supplies	\$280.64
		280.633.0000.100.2100.610.10208.31.00 0	General Supplies	\$639.09
		280.633.0000.100.2100.610.10210.10.00 0	General Supplies	\$59.27
		280.633.0000.100.2100.610.10211.10.00 0	General Supplies	\$713.96
		280.633.0000.100.2100.610.10302.00.00 0	General Supplies	\$136.49
		280.633.0000.100.2100.610.10303.10.00 0	General Supplies	\$494.69
		280.633.0000.100.2100.610.10305.31.00 0	General Supplies	\$79.94
		280.633.0000.100.2200.652.10208.31.00 0	Inventoried Supplies/Equipment – IT Related <\$5000	\$446.99
		280.633.0000.100.3300.610.10302.00.00 0	General Supplies	\$735.13
		280.650.0000.100.1000.610.10902.32.00 0	General Supplies	\$251.38
		280.688.0000.000.2100.610.10000.00.00 0	General Supplies	\$2,080.90
		290.180.0000.000.3100.610.10000.00.00 0	General Supplies	\$400.54
Vendor Total:				\$34,521.18

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Lyon County School District

Voucher Supplement Account Summary

Voucher Batch Number: 1150

10/26/2023

Fiscal Year: 2023-2024

Vendor Remit Name	Vendor #	Account	Description	Amount
AMERICAN CHILLER SERVICE, INC		100.108.0000.000.2620.440.10000.00.00 0	Rentals	\$3,500.00
			Vendor Total:	\$3,500.00
APEX CYBER SYSTEMS		100.170.0000.000.2700.610.10000.00.00 0	General Supplies	\$1,039.00
			Vendor Total:	\$1,039.00
AUDIO ENHANCEMENT, INC	99350	360.023.0000.000.4700.734.10201.10.00 0	Technology-Related Hardware	\$422.03
		360.023.0000.000.4700.734.10305.31.00 0	Technology-Related Hardware	\$546.80
		360.023.0000.000.4700.734.10605.32.00 0	Technology-Related Hardware	\$310.74
			Vendor Total:	\$1,279.57
BRADY INDUSTRIES		100.123.0000.000.2620.610.10203.10.00 0	General Supplies	\$1,212.25
			Vendor Total:	\$1,212.25
BRAZOS THERMAL SYSTEMS, INC		100.108.0000.000.2620.430.10303.10.00 0	Repairs and Maintenance Services	\$53,079.00
			Vendor Total:	\$53,079.00
CCMSI		703.102.0000.000.2570.270.10000.00.00 0	Workers" Compensation	\$22,684.09
		703.102.0000.000.2570.340.10000.00.00 0	Other Professional Services	\$1,710.00
			Vendor Total:	\$24,394.09
CLARK & ASSOCIATES OF NEVADA, INC.		100.102.0000.000.2570.340.10000.00.00 0	Other Professional Services	\$3,166.66
			Vendor Total:	\$3,166.66

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Lyon County School District

Voucher Supplement Account Summary

Voucher Batch Number: 1150

10/26/2023

Fiscal Year: 2023-2024

Vendor Remit Name	Vendor #	Account	Description	Amount
CONNECTIONS SPEECH&LANGUAGE SERVICES LLC		250.101.0000.200.2150.111.10000.00.00 0	Salaries of Regular Employees Paid to Teachers	\$38,080.00
			Vendor Total:	\$38,080.00
CORE CONSTRUCTION	102843	290.180.0000.000.3100.610.10000.00.00 0	General Supplies	\$10,697.95
		360.022.0000.000.4500.450.10601.32.00 0	Construction Services	\$1,796,572.56
			Vendor Total:	\$1,807,270.51
HOUGHTON MIFFLIN HARCOURT PUBLISHING CO		280.633.0000.100.2200.653.10305.31.00 0	Web-based and similar programs	\$7,920.00
			Vendor Total:	\$7,920.00
INLAND SUPPLY CO., INC.	10000	100.122.0000.000.2620.430.10202.10.00 0	Repairs and Maintenance Services	\$196.36
		100.123.0000.000.2620.610.10203.10.00 0	General Supplies	\$84.00
		100.127.0000.000.2620.610.10210.10.00 0	General Supplies	\$179.94
		100.128.0000.000.2620.610.10211.10.00 0	General Supplies	\$619.05
		100.161.0000.000.2620.610.10601.32.00 0	General Supplies	\$2,085.81
		100.163.0000.000.2620.610.10603.32.00 0	General Supplies	\$6,750.63
			Vendor Total:	\$9,915.79
JIM MENESINI PETROLEUM		100.170.0000.000.2730.626.10000.00.00 0	Gasoline	\$1,397.47
			Vendor Total:	\$1,397.47
NAPA AUTO & TRUCK PARTS_99614	99614			

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Lyon County School District

Voucher Supplement Account Summary

Voucher Batch Number: 1150

10/26/2023

Fiscal Year: 2023-2024

Vendor Remit Name	Vendor #	Account	Description	Amount
		100.161.0000.000.2620.610.10601.32.00 0	General Supplies	\$47.98
		100.170.0000.000.2730.614.10000.00.00 0	Parts	\$506.59
			Vendor Total:	\$554.57
NAVIGATE 360, LLC		280.633.0000.000.2100.653.10203.10.00 0	FY21 Grants Budget Loads–Title I	\$3,250.00
		280.633.0000.100.2200.653.10210.10.00 0	Web-based and similar programs	\$1,385.50
			Vendor Total:	\$4,635.50
NEW NEVADA PLASTICS, INC	101251	100.161.0000.920.1000.610.10601.32.00 0	General Supplies	\$2,524.00
			Vendor Total:	\$2,524.00 134
OASIS ONLINE		100.107.0000.000.2580.352.10000.00.00 0	Other Technical Services	\$16,500.00
			Vendor Total:	\$16,500.00
OFFICE DEPOT	15366	100.101.0000.000.2320.610.10000.00.00 0	General Supplies	\$125.52
		100.123.0000.100.1000.610.10203.10.00 0	General Supplies	\$94.90
		100.128.0000.100.1000.616.10211.10.00 0	Teacher Supplies	\$471.49
		100.164.0000.920.1000.610.10604.32.00 0	General Supplies	\$183.30
			Vendor Total:	\$875.21
PACIFIC STATES COMMUNICATIONS OF NV, INC		100.101.0000.000.2510.533.10000.00.00 0	Telephone – Land Line phone services	\$6,198.14
			Vendor Total:	\$6,198.14
PEARSON ASSESSMENT				

Lyon County School District

Voucher Supplement Account Summary

Voucher Batch Number: 1150

10/26/2023

Fiscal Year: 2023-2024

Vendor Remit Name	Vendor #	Account	Description	Amount
		280.639.0000.200.2140.610.10000.00.00 0	General Supplies	\$408.36
		280.639.0000.200.2150.610.10000.00.00 0	General Supplies	\$784.09
			Vendor Total:	\$1,192.45
PILOT THOMAS LOGISTICS, LLC		100.170.0000.000.2730.626.10000.00.00 0	Gasoline	\$30,408.63
			Vendor Total:	\$30,408.63
PRESENCE LEARNING, INC		250.101.0000.200.2150.340.10000.00.00 0	Other Professional Services	\$51,711.87
			Vendor Total:	\$51,711.87
PROCARE THERAPY		250.101.0000.200.2150.340.10000.00.00 0	Other Professional Services	\$8,586.90
		280.639.0000.200.2100.340.10000.00.00 0	FY20 Special Education Part B Budget Load	\$22,610.00
		280.639.0000.200.2150.340.10000.00.00 0	Other Professional Services	\$2,059.75
			Vendor Total:	\$33,256.65
RTS SOLUTIONZ, INC .	101820	100.128.0000.100.1000.610.10211.10.00 0	General Supplies	\$835.94
			Vendor Total:	\$835.94
SAVVAS LEARNING CO.		100.161.0000.100.1000.640.10601.32.00 0	Books and Periodicals	\$490.50
			Vendor Total:	\$490.50
SKY FIBER INTERNET		100.107.0000.000.2580.535.10000.00.00 0	Data Communications, Internet, Video, T-lines, etc	\$58,121.00
			Vendor Total:	\$58,121.00

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Lyon County School District

Voucher Supplement Account Summary

Voucher Batch Number: 1150

10/26/2023

Fiscal Year: 2023-2024

Vendor Remit Name	Vendor #	Account	Description	Amount
SOLIANT HEALTH, LLC		280.639.0000.200.2100.340.10000.00.00 0	FY20 Special Education Part B Budget Load	\$25,389.52
			Vendor Total:	\$25,389.52
STAPLES ADVANTAGE	99736	100.104.0000.000.2213.610.10000.00.00 0	General Supplies	\$111.77
		100.123.0000.000.2410.610.10203.10.00 0	General Supplies	\$61.77
		100.123.0000.100.1000.610.10203.10.00 0	General Supplies	\$426.63
		100.134.0000.100.1000.610.10304.20.00 0	General Supplies	\$179.23
		100.135.0000.100.1000.610.10305.31.00 0	General Supplies	\$139.03
		280.633.0000.100.3300.610.10603.32.00 0	General Supplies	\$1,639.60
		280.709.0000.100.2213.610.10000.00.00 0	General Supplies	\$146.04
			Vendor Total:	\$2,704.07
TAHOE SUPPLY CO.	11238	100.125.0000.000.2620.430.10205.10.00 0	Repairs and Maintenance Services	\$1,128.58
		100.133.0000.000.2620.430.10303.10.00 0	Repairs and Maintenance Services	\$1,342.29
		100.134.0000.000.2620.610.10304.20.00 0	General Supplies	\$3,753.46
		100.164.0000.000.2620.610.10604.32.00 0	General Supplies	\$384.77
			Vendor Total:	\$6,609.10
WALKER LAKE DISPOSAL INC.	102157	100.108.0000.000.2610.421.10000.00.00 0	Garbage / Disposal	\$1,144.00
		100.125.0000.000.2610.421.10205.10.00 0	Garbage / Disposal	\$1,012.00

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Lyon County School District

Voucher Supplement Account Summary

Voucher Batch Number: 1150

10/26/2023

Fiscal Year: 2023-2024

Vendor Remit Name	Vendor #	Account	Description	Amount
		100.133.0000.000.2610.421.10303.10.00 0	Garbage / Disposal	\$506.00
		100.135.0000.000.2620.610.10305.31.00 0	General Supplies	\$297.00
			Vendor Total:	\$2,959.00
WILLIAM V. MACGILL & CO.	22793	100.101.0000.000.2150.610.10000.00.00 0	General Supplies	\$26,622.00
			Vendor Total:	\$26,622.00
			Grand Total:	\$2,271,520.56

End of Report

LYON COUNTY SCHOOL DISTRICT VOUCHER

Voucher No: 1151

Voucher Date: 10/26/2023

Prepared By: _____

Printed: 10/26/2023 06:59:02 AM

LYON COUNTY SCHOOL DISTRICT is hereby authorized to draw warrants against LYON COUNTY SCHOOL DISTRICT funds for the sum of \$110,561.97 on account of obligations incurred for value received in services and for materials as shown below for period July 1, 2023 to June 30, 2024 (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.

Phil Cowee. President

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Bridget Peterson Clerk

Neal McIntyre II Member

Tom Hendrix Member

Sherry Parsons Member

Holly Villines Member

Darin Farr Member

LYON COUNTY SCHOOL DISTRICT

Fund		Amount
100	General Fund	\$91,845.04
230	Adult Education	\$81.93
250	Special Education	\$3,000.00
280	Federal Funds	\$12,563.41
285	Medicaid Funds	\$1,395.00
290	Food Service Funds	\$1,676.59
		\$110,561.97

Lyon County School District

Voucher Supplement Account Summary

Voucher Batch Number: 1151

10/26/2023

Fiscal Year: 2023-2024

Vendor Remit Name	Vendor #	Account	Description	Amount
A T & T MONTHLY STATEMENT	99712	100.135.0000.000.2410.533.10305.31.00	Telephone – Land Line phone services	\$62.61
		Check #: 211557		
			Vendor Total:	\$62.61
A T & T MONTHLY STATEMENT	99712	100.170.0000.000.2710.533.10000.00.00	Telephone – Land Line phone services	\$345.75
		Check #: 211558		
			Vendor Total:	\$345.75
A T & T MONTHLY STATEMENT	99712	100.108.0000.000.2620.532.10000.00.00	Voice/Voicemail	\$19.14
		Check #: 211559		
			Vendor Total:	\$19.14
A T & T MONTHLY STATEMENT	99712	100.165.0000.000.2410.533.10605.32.00	Telephone – Land Line phone services	\$559.66
		Check #: 211560		
			Vendor Total:	\$559.66
A T & T MONTHLY STATEMENT	99712	100.164.0000.000.2410.533.10604.32.00	Telephone – Land Line phone services	\$112.59
		Check #: 211561		
			Vendor Total:	\$112.59
A T & T MONTHLY STATEMENT	99712	100.164.0000.000.2410.533.10604.32.00	Telephone – Land Line phone services	\$88.55
		Check #: 211562		
			Vendor Total:	\$88.55
ALHAMBRA WATER	97540	100.104.0000.000.2213.610.10000.00.00	General Supplies	\$33.95
		Check #: 211563		
			Vendor Total:	\$33.95
ALL ABOUT VISION, LLC	94550	250.105.0000.200.2155.340.10000.00.00	Other Professional Services	\$3,000.00
		Check #: 211564		

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Lyon County School District

Voucher Supplement Account Summary

Voucher Batch Number: 1151

10/26/2023

Fiscal Year: 2023-2024

Vendor Remit Name	Vendor #	Account	Description	Amount
				Vendor Total: \$3,000.00
ARAMARK UNIFORM SERVICES		100.121.0000.000.2620.422.10201.10.00	Janitorial / Custodial Services	\$268.48
		Check #: 211565		
		100.136.0000.000.2620.610.10208.31.00	General Supplies	\$458.82
		Check #: 211565		
		100.170.0000.000.2730.619.10000.00.00	Uniforms	\$1,218.99
		Check #: 211565		
				Vendor Total: \$1,946.29
AVILES, YOVANNI		280.667.0000.000.2213.580.10000.00.00	Staff Travel	\$285.91
		Check #: 211566		
				Vendor Total: \$285.91
BURNEY'S COMMERICAL SERV.	2495	100.161.0000.920.1000.430.10601.32.00	Repairs and Maintenance Services	\$288.70
		Check #: 211567		
				Vendor Total: \$288.70
CARSON DODGE CHRYSLER	3125	100.170.0000.000.2730.614.10000.00.00	Parts	\$190.50
		Check #: 211568		
				Vendor Total: \$190.50
COMMITTEE FOR CHILDREN		100.104.0000.000.2210.651.10000.00.00	Supplies - Technology - Software	\$2,247.75
		Check #: 211569		
				Vendor Total: \$2,247.75
CONCENTRA		100.170.0000.000.2710.340.10000.00.00	Other Professional Services	\$337.00
		Check #: 211570		
				Vendor Total: \$337.00
D & S WASTE REMOVAL, INC	4960	100.107.0000.000.2580.421.10000.00.00	Garbage / Disposal	\$258.99
		Check #: 211571		

Lyon County School District

Voucher Supplement Account Summary

Voucher Batch Number: 1151

10/26/2023

Fiscal Year: 2023-2024

Vendor Remit Name	Vendor #	Account	Description	Amount
		100.108.0000.000.2610.421.10000.00.00 @check #: 211571	Garbage / Disposal	\$3,825.84
		100.170.0000.000.2730.421.10000.00.00 @check #: 211571	Garbage / Disposal	\$258.99
		290.182.0000.000.3100.421.10000.00.00 @check #: 211571	Garbage / Disposal	\$1,580.88
			Vendor Total:	\$5,924.70
DAYTON AUTO PART-NAPA		100.123.0000.000.2620.610.10203.10.00 @check #: 211572	General Supplies	\$42.99
			Vendor Total:	\$42.99
DELTA FIRE SYSTEMS, INC.		100.108.0000.000.2620.430.10202.10.00 @check #: 211573	Repairs and Maintenance Services	\$434.36
		100.108.0000.000.2620.430.10210.10.00 @check #: 211573	Repairs and Maintenance Services	\$549.70
		100.108.0000.000.2620.430.10601.32.00 @check #: 211573	Repairs and Maintenance Services	\$563.52
		100.108.0000.000.2620.430.10603.32.00 @check #: 211573	Repairs and Maintenance Services	\$563.52
		100.108.0000.000.2620.430.10605.32.00 @check #: 211573	Repairs and Maintenance Services	\$525.00
			Vendor Total:	\$2,636.10
DEMCO LIBRARY SERVICES	5499	100.123.0000.000.2220.610.10203.10.00 @check #: 211574	General Supplies	\$116.54
			Vendor Total:	\$116.54
DEPARTMENT OF PUBLIC SAFETY	14394	100.102.0000.000.2570.340.10000.00.00 @check #: 211575	Other Professional Services	\$478.25
			Vendor Total:	\$478.25
DISC GOLF ASSOCIATION, INC				

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Lyon County School District

Voucher Supplement Account Summary

Voucher Batch Number: 1151

10/26/2023

Fiscal Year: 2023-2024

Vendor Remit Name	Vendor #	Account	Description	Amount
		100.128.0000.100.1000.610.10211.10.00 Check #: 211576	General Supplies	\$1,601.00
			Vendor Total:	\$1,601.00
EVASOVIC, LES		100.170.0000.000.2720.122.10000.00.00 Check #: 211577	Salaries of Temp Empl Pd to Instruct Aides/Assnts	\$111.25
			Vendor Total:	\$111.25
FALLON GLASS & SIGN ,INC	102469	100.121.0000.000.2620.430.10201.10.00 Check #: 211578	Repairs and Maintenance Services	\$466.87
			Vendor Total:	\$466.87
FLINN SCIENTIFIC	7765	100.164.0000.192.1000.610.10604.32.00 Check #: 211579	General Supplies	\$188.49
			Vendor Total:	\$188.49
FOUR CORNER SOLUTIONS, INC		100.164.0000.360.1000.610.10604.32.00 Check #: 211580	General Supplies	\$582.89
			Vendor Total:	\$582.89
GREATAMERICA FINANCIAL SERVICES		100.165.0000.000.2410.442.10605.32.00 Check #: 211581	Rental of Equipment and Vehicles	\$194.06
			Vendor Total:	\$194.06
HANSES, SYDNEA		100.102.0000.000.2570.334.10000.00.00 Check #: 211582	Training & Development – Admin Non-Licensed	\$300.00
			Vendor Total:	\$300.00
HIDALGO, NICOLE		100.165.0000.100.1000.810.10605.32.00 Check #: 211583	Dues and Fees	\$143.87
			Vendor Total:	\$143.87

Lyon County School District

Voucher Supplement Account Summary

Voucher Batch Number: 1151

10/26/2023

Fiscal Year: 2023-2024

Vendor Remit Name	Vendor #	Account	Description	Amount
HIRMAN, SHANNON		280.757.0000.200.2213.580.10000.00.00	Staff Travel Check #: 211584	\$208.43
			Vendor Total:	\$208.43
HODGEN, BRENDA		100.170.0000.000.2730.810.10000.00.00	Dues and Fees Check #: 211585	\$41.00
			Vendor Total:	\$41.00
HOME DEPOT	9654	100.121.0000.000.2620.610.10201.10.00	General Supplies Check #: 211586	\$636.96
			Vendor Total:	\$636.96
INTEGRITY PEST MANAGEMENT, LLC		100.135.0000.000.2620.610.10305.31.00	General Supplies Check #: 211587	\$400.00
			Vendor Total:	\$400.00
IXL LEARNING		100.121.0000.100.1000.653.10201.10.00	Web-based and similar programs Check #: 211588	\$150.00
			Vendor Total:	\$150.00
J.W. PEPPER	102488	100.161.0000.186.1000.610.10601.32.00	General Supplies Check #: 211589	\$1,686.47
			Vendor Total:	\$1,686.47
JOHNSON, SIERRA A		100.102.0000.000.2570.334.10000.00.00	Training & Development – Admin Non-Licensed Check #: 211590	\$600.00
			Vendor Total:	\$600.00
LAHONTAN PARAMEDICAL		100.170.0000.000.2710.340.10000.00.00	Other Professional Services Check #: 211591	\$125.00

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Lyon County School District

Voucher Supplement Account Summary

Voucher Batch Number: 1151

10/26/2023

Fiscal Year: 2023-2024

Vendor Remit Name	Vendor #	Account	Description	Amount
				Vendor Total:
LEXIA LEARNING SYSTEMS, LLC				\$125.00
		100.125.0000.000.2410.610.10205.10.00	General Supplies	\$798.00
		Check #: 211592		
				Vendor Total:
LINDE GAS & EQUIPMENT				\$798.00
		100.170.0000.000.2700.610.10000.00.00	General Supplies	\$451.00
		Check #: 211593		
				Vendor Total:
LOWE'S BUSINESS ACCOUNT	11835			\$451.00
		100.107.0000.000.2580.610.10000.00.00	General Supplies	\$72.15
		Check #: 211594		
		100.108.0000.000.2620.610.10000.00.00	General Supplies	\$298.82
		Check #: 211594		
		100.108.0000.000.2620.610.10601.32.00	General Supplies	\$660.81
		Check #: 211594		
		100.123.0000.000.2620.610.10203.10.00	General Supplies	\$401.33
		Check #: 211594		
		100.128.0000.000.2620.610.10211.10.00	General Supplies	\$73.16
		Check #: 211594		
		100.128.0000.100.1000.610.10211.10.00	General Supplies	\$97.27
		Check #: 211594		
		100.133.0000.000.2620.430.10303.10.00	Repairs and Maintenance Services	\$128.04
		Check #: 211594		
		100.162.0000.000.2620.610.10602.50.00	General Supplies	\$421.02
		Check #: 211594		
		100.170.0000.000.2700.610.10000.00.00	General Supplies	\$70.18
		Check #: 211594		
				Vendor Total:
LOWE, KEITH III				\$2,222.78
		280.757.0000.200.2213.580.10000.00.00	Staff Travel	\$145.91
		Check #: 211595		

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Lyon County School District

Voucher Supplement Account Summary

Voucher Batch Number: 1151

10/26/2023

Fiscal Year: 2023-2024

Vendor Remit Name	Vendor #	Account	Description	Amount
			Vendor Total:	\$145.91
LYON COUNTY SCHOOL DIST_99346	99346	100.135.0000.000.2130.610.10305.31.00 Check #: 211596	General Supplies	\$31.07
			Vendor Total:	\$31.07
M.F. BARCELLOS, INC	1560	100.108.0000.000.2610.623.10000.00.00 Check #: 211597	Bottled Gas	\$173.80
			Vendor Total:	\$173.80
MDVIP		100.102.0000.000.2570.340.10000.00.00 Check #: 211598	Other Professional Services	\$24,600.00
			Vendor Total:	\$24,600.00
NASSP/NHS	101272	100.135.0000.000.2410.810.10305.31.00 Check #: 211599	Dues and Fees	\$250.00 145
			Vendor Total:	\$250.00
NEVADA DRUG & ALCOHOL TESTING INC	101753	100.170.0000.000.2710.340.10000.00.00 Check #: 211600	Other Professional Services	\$1,111.58
			Vendor Total:	\$1,111.58
NEVADA PUBLIC AGENCY INSURANCE POOL	97141	100.101.0000.000.2310.890.10000.00.00 Check #: 211601	Miscellaneous Expenditures	\$6,306.98
		100.102.0000.000.2310.820.10000.00.00 Check #: 211601	Judgments Against the School District	\$3,700.00
			Vendor Total:	\$10,006.98
O'REILLY AUTO PARTS	102278	100.170.0000.000.2730.614.10000.00.00 Check #: 211602	Parts	\$1,879.45
			Vendor Total:	\$1,879.45

Lyon County School District

Voucher Supplement Account Summary

Voucher Batch Number: 1151

10/26/2023

Fiscal Year: 2023-2024

Vendor Remit Name	Vendor #	Account	Description	Amount
OSKAR SEPTIC SERVICES, LLC		100.121.0000.000.2620.430.10201.10.00	Repairs and Maintenance Services	\$100.00
		Check #: 211603		
			Vendor Total:	\$100.00
PITNEY BOWES BANK, INC. RESERVE ACCOUNT		100.126.0000.000.2410.531.10206.10.00	Postage	\$400.00
		Check #: 211604		
			Vendor Total:	\$400.00
PITNEY BOWES GLOBAL FINANCIAL	101970	100.135.0000.000.2410.442.10305.31.00	Rental of Equipment and Vehicles	\$161.10
		Check #: 211605		
			Vendor Total:	\$161.10
PITNEY BOWES GLOBAL FINANCIAL	101970	100.121.0000.000.2410.442.10201.10.00	Rental of Equipment and Vehicles	\$65.97
		Check #: 211606		
			Vendor Total:	\$65.97
PITNEY BOWES INC	98355	100.127.0000.000.2410.531.10210.10.00	Postage	\$86.39
		Check #: 211607		
			Vendor Total:	\$86.39
PIXEL PRESS TECHNOLOGY		100.128.0000.100.1000.653.10211.10.00	Web-based and similar programs	\$720.00
		Check #: 211608		
			Vendor Total:	\$720.00
PLAYLEARN		280.757.0000.200.2100.735.10208.32.00	Technology Software	\$7,900.00
		Check #: 211609		
			Vendor Total:	\$7,900.00
POSITIVE PROMOTIONS	16558	100.129.0000.100.1000.610.10209.10.00	General Supplies	\$299.95
		Check #: 211610		

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Lyon County School District

Voucher Supplement Account Summary

Voucher Batch Number: 1151

10/26/2023

Fiscal Year: 2023-2024

Vendor Remit Name	Vendor #	Account	Description	Amount
			Vendor Total:	\$299.95
QUADIENT LEASING USA, INC		100.101.0000.000.2320.610.10000.00.00	General Supplies	\$24.70
		Check #: 211611		
			Vendor Total:	\$24.70
REALLY GOOD STUFF	17338	100.128.0000.000.2410.640.10211.10.00	Books and Periodicals	\$109.88
		Check #: 211612		
			Vendor Total:	\$109.88
RED ROCK SPRING WATER		100.128.0000.100.1000.610.10211.10.00	General Supplies	\$45.00
		Check #: 211613		
			Vendor Total:	\$45.00
RENAISSANCE LEARNING INC	17337	280.633.0000.100.2200.653.10206.10.00	Web-based and similar programs	\$3,461.25
		Check #: 211614		147
			Vendor Total:	\$3,461.25
RICOH AMERICAS CORP	102825	100.121.0000.000.2410.430.10201.10.00	Repairs and Maintenance Services	\$5.00
		Check #: 211615		
		100.133.0000.000.2410.442.10303.10.00	Rental of Equipment and Vehicles	\$165.57
		Check #: 211615		
		100.135.0000.100.1000.430.10305.31.00	Repairs and Maintenance Services	\$31.16
		Check #: 211615		
			Vendor Total:	\$201.73
RNK'S SERVICES		100.161.0000.000.2620.430.10601.32.00	Repairs and Maintenance Services	\$275.00
		Check #: 211616		
			Vendor Total:	\$275.00
ROBIN L. TITUS	102690	285.781.0000.200.2321.340.10000.00.00	Other Professional Services	\$1,395.00
		Check #: 211617		

Lyon County School District

Voucher Supplement Account Summary

Voucher Batch Number: 1151

10/26/2023

Fiscal Year: 2023-2024

Vendor Remit Name	Vendor #	Account	Description	Amount
			Vendor Total:	\$1,395.00
ROSEBERRY, TAMARA		280.757.0000.200.2213.580.10000.00.00	Staff Travel	\$276.00
		Check #: 211618		
			Vendor Total:	\$276.00
RPC ROOF CONSULTING SERVICES		100.108.0000.000.2600.340.10205.10.00	Other Professional Services	\$1,500.00
		Check #: 211619		
		100.108.0000.000.2600.340.10209.10.00	Other Professional Services	\$3,500.00
		Check #: 211619		
			Vendor Total:	\$5,000.00
SCHOLASTIC CLASSROOM MAGAZINES	102740	100.121.0000.100.1000.610.10201.10.00	General Supplies	\$3,301.02
		Check #: 211620		
		100.133.0000.100.1000.610.10303.10.00	General Supplies	\$247.17
		Check #: 211620		
		100.162.0000.103.1000.640.10602.50.00	Books and Periodicals	\$481.00
		Check #: 211620		
		100.162.0000.170.1000.640.10602.50.00	Books and Periodicals	\$105.42
		Check #: 211620		
			Vendor Total:	\$4,134.61
SCHOOL MATE	18452	100.127.0000.100.1000.610.10210.10.00	General Supplies	\$448.50
		Check #: 211621		
			Vendor Total:	\$448.50
SCHOOL SPECIALTY_103213	103213	100.164.0000.192.1000.610.10604.32.00	General Supplies	\$403.86
		Check #: 211622		
			Vendor Total:	\$403.86
SHRED-IT USA		100.121.0000.000.2410.421.10201.10.00	Garbage / Disposal	\$37.00
		Check #: 211623		

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Lyon County School District

Voucher Supplement Account Summary

Voucher Batch Number: 1151

10/26/2023

Fiscal Year: 2023-2024

Vendor Remit Name	Vendor #	Account	Description	Amount
		100.123.0000.000.2410.610.10203.10.00	General Supplies	\$245.00
		Check #: 211623		
			Vendor Total:	\$282.00
SOLEDAD AVALOS, MARIA		280.667.0000.000.2213.580.10000.00.00	Staff Travel	\$285.91
		Check #: 211624		
			Vendor Total:	\$285.91
SPETH, TRISTA		100.135.0000.100.1000.650.10305.31.00	Supplies-Information Technology-related	\$290.47
		Check #: 211625		
			Vendor Total:	\$290.47
STATE OF NEVADA-DIV. OF WATER RESOURCES		100.108.0000.000.2620.810.10000.00.00	Dues and Fees	\$120.00
		Check #: 211626		
			Vendor Total:	\$120.00
SWIVL		100.104.0000.100.1000.651.10000.00.00	Supplies - Technology - Software	\$425.00
		Check #: 211627		
			Vendor Total:	\$425.00
TAHOE FENCE CO., INC	101980	100.108.0000.000.2620.430.10206.10.00	Repairs and Maintenance Services	\$492.00
		Check #: 211628		
		100.108.0000.000.2620.430.10209.10.00	Repairs and Maintenance Services	\$2,224.00
		Check #: 211628		
			Vendor Total:	\$2,716.00
THE PARTS HOUSE	23100	100.170.0000.000.2730.614.10000.00.00	Parts	\$1,832.77
		Check #: 211629		
			Vendor Total:	\$1,832.77
TRAINING ROOM INC	98057			

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Lyon County School District

Voucher Supplement Account Summary

Voucher Batch Number: 1151

10/26/2023

Fiscal Year: 2023-2024

Vendor Remit Name	Vendor #	Account	Description	Amount
		100.161.0000.920.1000.610.10601.32.00	General Supplies	\$297.78
		Check #: 211630		
			Vendor Total:	\$297.78
ULINE	102057			
		100.170.0000.000.2700.610.10000.00.00	General Supplies	\$84.18
		Check #: 211631		
			Vendor Total:	\$84.18
UNITED LANGUAGE GROUP, LLC				
		100.104.0000.000.2210.340.10000.00.00	Other Professional Services	\$56.55
		Check #: 211632		
			Vendor Total:	\$56.55
WEDCO INC.	22320			
		100.128.0000.000.2620.610.10211.10.00	General Supplies	\$130.67
		Check #: 211633		
			Vendor Total:	\$130.67
WELLS FARGO VENDOR FINANCIAL SERVICES				
		100.128.0000.000.2410.430.10211.10.00	Repairs and Maintenance Services	\$300.62
		Check #: 211634		
		100.136.0000.000.2410.442.10208.31.00	Rental of Equipment and Vehicles	\$350.43
		Check #: 211634		
		100.162.0000.000.2410.442.10602.50.00	Rental of Equipment and Vehicles	\$147.38
		Check #: 211634		
		100.162.0000.170.1000.430.10602.50.00	Repairs and Maintenance Services	\$185.79
		Check #: 211634		
		100.164.0000.000.2410.442.10604.32.00	Rental of Equipment and Vehicles	\$133.66
		Check #: 211634		
		100.164.0000.100.1000.430.10604.32.00	Repairs and Maintenance Services	\$341.40
		Check #: 211634		
			Vendor Total:	\$1,459.28
WESTERN GOVERNORS UNIVERSITY				
		100.101.0000.000.2213.810.10000.00.00	Dues and Fees	\$894.00
		Check #: 211635		

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Lyon County School District

Voucher Supplement Account Summary

Voucher Batch Number: 1151

10/26/2023

Fiscal Year: 2023-2024

Vendor Remit Name	Vendor #	Account	Description	Amount
				Vendor Total: \$894.00
WESTERN GOVERNORS UNIVERSITY		100.101.0000.000.2213.810.10000.00.00	Dues and Fees	\$893.00
		Check #: 211636		
				Vendor Total: \$893.00
XEROX CORPORATION		100.104.0000.000.2210.430.10000.00.00	Repairs and Maintenance Services	\$55.68
		Check #: 211637		
		100.104.0000.000.2210.442.10000.00.00	Rental of Equipment and Vehicles	\$40.03
		Check #: 211637		
		100.107.0000.000.2580.430.10000.00.00	Repairs and Maintenance Services	\$2.44
		Check #: 211637		
		100.107.0000.000.2580.442.10000.00.00	Rental of Equipment and Vehicles	\$22.19
		Check #: 211637		
		100.121.0000.000.2410.430.10201.10.00	Repairs and Maintenance Services	\$596.69
		Check #: 211637		
		100.121.0000.000.2410.442.10201.10.00	Rental of Equipment and Vehicles	\$1,042.25
		Check #: 211637		
		100.122.0000.000.2410.430.10202.10.00	Repairs and Maintenance Services	\$719.39
		Check #: 211637		
		100.122.0000.000.2410.442.10202.10.00	Rental of Equipment and Vehicles	\$1,220.13
		Check #: 211637		
		100.123.0000.000.2410.442.10203.10.00	Rental of Equipment and Vehicles	\$49.41
		Check #: 211637		
		100.123.0000.100.1000.430.10203.10.00	Repairs and Maintenance Services	\$394.33
		Check #: 211637		
		100.127.0000.000.2410.442.10210.10.00	Rental of Equipment and Vehicles	\$437.42
		Check #: 211637		
		100.127.0000.100.1000.430.10210.10.00	Repairs and Maintenance Services	\$436.95
		Check #: 211637		
		100.129.0000.000.2410.442.10209.10.00	Rental of Equipment and Vehicles	\$441.53
		Check #: 211637		

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Lyon County School District

Voucher Supplement Account Summary

Voucher Batch Number: 1151

10/26/2023

Fiscal Year: 2023-2024

Vendor Remit Name	Vendor #	Account	Description	Amount
		100.129.0000.100.1000.430.10209.10.00	Repairs and Maintenance Services	\$470.64
		Check #: 211637		
		100.134.0000.000.2410.442.10304.20.00	Rental of Equipment and Vehicles	\$151.59
		Check #: 211637		
		100.135.0000.000.2410.442.10305.31.00	Rental of Equipment and Vehicles	\$140.86
		Check #: 211637		
		100.135.0000.100.1000.430.10305.31.00	Repairs and Maintenance Services	\$119.17
		Check #: 211637		
		100.165.0000.000.2410.442.10605.32.00	Rental of Equipment and Vehicles	\$334.98
		Check #: 211637		
		100.165.0000.100.1000.430.10605.32.00	Repairs and Maintenance Services	\$319.79
		Check #: 211637		
		230.231.0000.610.1000.443.10000.00.00	Copier Leases	\$73.14
		Check #: 211637		
		230.231.0000.610.2500.400.10000.00.00	Purchased Property Services	\$8.79 152
		Check #: 211637		
		290.180.0000.000.3100.430.10000.00.00	Repairs and Maintenance Services	\$55.68
		Check #: 211637		
		290.180.0000.000.3100.442.10000.00.00	Rental of Equipment and Vehicles	\$40.03
		Check #: 211637		
			Vendor Total:	\$7,173.11
XEROX FINANCIAL SERVICES				
		100.104.0000.000.2210.442.10000.00.00	Rental of Equipment and Vehicles	\$22.19
		Check #: 211638		
		100.170.0000.000.2710.442.10000.00.00	Rental of Equipment and Vehicles	\$266.28
		Check #: 211638		
			Vendor Total:	\$288.47
			Grand Total:	\$110,561.97

End of Report

Lyon County School District

Check Listing

Fiscal Year: 2023-2024

Criteria:

Bank Account: PAYBILL ACCOUNT 4159562495

From Date: 10/5/2023

To Date: 10/5/2023

From Check: 211378

To Check: 211448

From Voucher: 1137

To Voucher: 1137

Check Number	Date	Payee	Amount	Voucher	Status	Type	Cleared?	Clear Date	Void Date
211378	10/05/2023	A T & T MONTHLY STATEMENT	\$165.25	1137	Not Printed	Expense	<input type="checkbox"/>		
211379	10/05/2023	A T & T MONTHLY STATEMENT	\$5.57	1137	Not Printed	Expense	<input type="checkbox"/>		
211380	10/05/2023	A T & T MONTHLY STATEMENT	\$272.91	1137	Not Printed	Expense	<input type="checkbox"/>		
211381	10/05/2023	A T & T MONTHLY STATEMENT	\$114.50	1137	Not Printed	Expense	<input type="checkbox"/>		
211382	10/05/2023	A T & T MONTHLY STATEMENT	\$112.59	1137	Not Printed	Expense	<input type="checkbox"/>		
211383	10/05/2023	ACTION GLASS CARSON LLC	\$876.00	1137	Not Printed	Expense	<input type="checkbox"/>		
211384	10/05/2023	ADVANCED INTEGRATED PEST MANAGEMENT	\$150.00	1137	Not Printed	Expense	<input type="checkbox"/>		
211385	10/05/2023	ALHAMBRA WATER	\$173.88	1137	Not Printed	Expense	<input type="checkbox"/>		
211386	10/05/2023	ALPINE LOCK, INC	\$447.88	1137	Not Printed	Expense	<input type="checkbox"/>		
211387	10/05/2023	ARAMARK UNIFORM SERVICES	\$2,012.23	1137	Not Printed	Expense	<input type="checkbox"/>		
211388	10/05/2023	ATTAINMENT COMPANY	\$7,765.54	1137	Not Printed	Expense	<input type="checkbox"/>		
211389	10/05/2023	BATCHELOR, JESSICA	\$137.62	1137	Not Printed	Expense	<input type="checkbox"/>		
211390	10/05/2023	BIRDBRAIN TECHNOLOGIES	\$875.00	1137	Not Printed	Expense	<input type="checkbox"/>		
211391	10/05/2023	BSN SPORTS	\$8,743.38	1137	Not Printed	Expense	<input type="checkbox"/>		
211392	10/05/2023	BUSINESSU	\$700.00	1137	Not Printed	Expense	<input type="checkbox"/>		
211393	10/05/2023	CAPITAL CITY AUTO PARTS	\$537.83	1137	Not Printed	Expense	<input type="checkbox"/>		
211394	10/05/2023	CARSON CITY SCHOOL DIST.	\$5,768.30	1137	Not Printed	Expense	<input type="checkbox"/>		
211395	10/05/2023	CENGAGE LEARNING	\$618.80	1137	Not Printed	Expense	<input type="checkbox"/>		
211396	10/05/2023	CHILDS, CARA	\$196.61	1137	Not Printed	Expense	<input type="checkbox"/>		
211397	10/05/2023	D & S WASTE REMOVAL, INC	\$60.02	1137	Not Printed	Expense	<input type="checkbox"/>		
211398	10/05/2023	DEGRAW, NATALIE	\$227.03	1137	Not Printed	Expense	<input type="checkbox"/>		
211399	10/05/2023	FATBEAM, LLC	\$1,305.00	1137	Not Printed	Expense	<input type="checkbox"/>		
211400	10/05/2023	GREATAMERICA FINANCIAL SERVICES	\$186.71	1137	Not Printed	Expense	<input type="checkbox"/>		

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Lyon County School District

Check Listing

Fiscal Year: 2023-2024

Criteria:

Bank Account: PAYBILL ACCOUNT 4159562495

From Date: 10/5/2023
From Check: 211378
From Voucher: 1137

To Date: 10/5/2023
To Check: 211448
To Voucher: 1137

Check Number	Date	Payee	Amount	Voucher	Status	Type	Cleared?	Clear Date	Void Date
211401	10/05/2023	HALTERMAN, ROBERT	\$74.50	1137	Not Printed	Expense	<input type="checkbox"/>		
211402	10/05/2023	HEALTHY COMMUNITIES COALITION	\$117,006.71	1137	Not Printed	Expense	<input type="checkbox"/>		
211403	10/05/2023	HEGGERTY	\$1,700.00	1137	Not Printed	Expense	<input type="checkbox"/>		
211404	10/05/2023	HOME DEPOT	\$1,378.80	1137	Not Printed	Expense	<input type="checkbox"/>		
211405	10/05/2023	JOY, LONETTA	\$400.00	1137	Not Printed	Expense	<input type="checkbox"/>		
211406	10/05/2023	KUTA SOFTWARE	\$1,480.00	1137	Not Printed	Expense	<input type="checkbox"/>		
211407	10/05/2023	LOUIE'S HOME CENTER	\$54.88	1137	Not Printed	Expense	<input type="checkbox"/>		
211408	10/05/2023	LOWE'S BUSINESS ACCOUNT	\$4,509.90	1137	Not Printed	Expense	<input type="checkbox"/>		
211409	10/05/2023	LYON COUNTY SCHOOL DIST. 99346	\$25.00	1137	Not Printed	Expense	<input type="checkbox"/>		
211410	10/05/2023	LYON COUNTY SHERIFF	\$27,127.62	1137	Not Printed	Expense	<input type="checkbox"/>		
211411	10/05/2023	MCGRAW HILL SCHOOL EDUCATION HOLDINGS	\$791,487.26	1137	Not Printed	Expense	<input type="checkbox"/>		
211412	10/05/2023	MDVIP	\$25,260.00	1137	Not Printed	Expense	<input type="checkbox"/>		
211413	10/05/2023	MINGA SOLUTIONS, INC	\$1,400.00	1137	Not Printed	Expense	<input type="checkbox"/>		
211414	10/05/2023	MYSTERY SCIENCE INC.	\$1,695.00	1137	Not Printed	Expense	<input type="checkbox"/>		
211415	10/05/2023	N A S S	\$5,000.00	1137	Not Printed	Expense	<input type="checkbox"/>		
211416	10/05/2023	N Z N M E A	\$250.00	1137	Not Printed	Expense	<input type="checkbox"/>		
211417	10/05/2023	NEVADA STATE SURPLUS PROGRAM	\$9,580.00	1137	Not Printed	Expense	<input type="checkbox"/>		
211418	10/05/2023	NORTH LYON COUNTY FIRE PROTECTION DIS	\$3,000.00	1137	Not Printed	Expense	<input type="checkbox"/>		
211419	10/05/2023	ORKIN PEST CONTROL	\$87.99	1137	Not Printed	Expense	<input type="checkbox"/>		
211420	10/05/2023	PAINT NV	\$14,680.00	1137	Not Printed	Expense	<input type="checkbox"/>		
211421	10/05/2023	PESI, INC	\$283.94	1137	Not Printed	Expense	<input type="checkbox"/>		

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Lyon County School District

Check Listing

Fiscal Year: 2023-2024

Criteria:

Bank Account: PAYBILL ACCOUNT 4159562495

From Date: 10/5/2023
From Check: 211378
From Voucher: 1137

To Date: 10/5/2023
To Check: 211448
To Voucher: 1137

Check Number	Date	Payee	Amount	Voucher	Status	Type	Cleared?	Clear Date	Void Date
211422	10/05/2023	PITNEY BOWES GLOBAL FINANCIAL	\$508.47	1137	Not Printed	Expense	<input type="checkbox"/>		
211423	10/05/2023	POPE, MALINDA	\$42.82	1137	Not Printed	Expense	<input type="checkbox"/>		
211424	10/05/2023	PRIME ACTUARIAL CONSULTING, LLC	\$4,000.00	1137	Not Printed	Expense	<input type="checkbox"/>		
211425	10/05/2023	PURCHASE POWER	\$676.93	1137	Not Printed	Expense	<input type="checkbox"/>		
211426	10/05/2023	REALLY GREAT READING COMPANY, LLC	\$2,910.00	1137	Not Printed	Expense	<input type="checkbox"/>		
211427	10/05/2023	REFRIGERATION SUPPLIES DISTRIBUTOR	\$292.60	1137	Not Printed	Expense	<input type="checkbox"/>		
211428	10/05/2023	RICOH USA, INC	\$36.62	1137	Not Printed	Expense	<input type="checkbox"/>		
211429	10/05/2023	RTS SOLUTIONZ, INC .	\$399.96	1137	Not Printed	Expense	<input type="checkbox"/>		
211430	10/05/2023	SCHOLASTIC CLASSROOM MAGAZINES	\$659.34	1137	Not Printed	Expense	<input type="checkbox"/>		
211431	10/05/2023	SHARMIN, SHIFAT	\$297.00	1137	Not Printed	Expense	<input type="checkbox"/>		
211432	10/05/2023	SHRED-IT USA	\$42.00	1137	Not Printed	Expense	<input type="checkbox"/>		
211433	10/05/2023	SMITH, JAMES BLAKE	\$205.22	1137	Not Printed	Expense	<input type="checkbox"/>		
211434	10/05/2023	SOFTWARE 4 SCHOOLS	\$948.00	1137	Not Printed	Expense	<input type="checkbox"/>		
211435	10/05/2023	SOLIDPROFESSOR	\$4,500.00	1137	Not Printed	Expense	<input type="checkbox"/>		
211436	10/05/2023	THE GRAPHIC EDGE DBA GAME ONE	\$596.45	1137	Not Printed	Expense	<input type="checkbox"/>		
211437	10/05/2023	THE SCHOOL COUNSELOR'S ADVOCATE	\$2,925.00	1137	Not Printed	Expense	<input type="checkbox"/>		
211438	10/05/2023	TIM LOGAN	\$105.00	1137	Not Printed	Expense	<input type="checkbox"/>		
211439	10/05/2023	TREKER, INC.	\$31,680.00	1137	Not Printed	Expense	<input type="checkbox"/>		
211440	10/05/2023	USPS-POC	\$1,000.00	1137	Not Printed	Expense	<input type="checkbox"/>		
211441	10/05/2023	VALLEY ATHLETICS	\$1,006.07	1137	Not Printed	Expense	<input type="checkbox"/>		
211442	10/05/2023	VERIZON WIRELESS_21703	\$1,861.15	1137	Not Printed	Expense	<input type="checkbox"/>		

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Lyon County School District

Check Listing

Fiscal Year: 2023-2024

Criteria:

Bank Account: PAYBILL ACCOUNT 4159562495

From Date: 10/5/2023
From Check: 211378
From Voucher: 1137

To Date: 10/5/2023
To Check: 211448
To Voucher: 1137

Check Number	Date	Payee	Amount	Voucher	Status	Type	Cleared?	Clear Date	Void Date
211443	10/05/2023	VERIZON WIRELESS_21703	\$1,072.29	1137	Not Printed	Expense	<input type="checkbox"/>		
211444	10/05/2023	VISIBLE BODY	\$3,750.00	1137	Not Printed	Expense	<input type="checkbox"/>		
211445	10/05/2023	WALSTON, AMBER	\$110.00	1137	Not Printed	Expense	<input type="checkbox"/>		
211446	10/05/2023	WEDCO INC.	\$17,072.04	1137	Not Printed	Expense	<input type="checkbox"/>		
211447	10/05/2023	WELLS FARGO VENDOR FINANCIAL SERVICES	\$1,872.30	1137	Not Printed	Expense	<input type="checkbox"/>		
211448	10/05/2023	XEROX CORPORATION	\$968.09	1137	Not Printed	Expense	<input type="checkbox"/>		
Total Amount:			\$1,117,471.60						
End of Report									

Lyon County School District

Check Listing

Fiscal Year: 2023-2024

Criteria:

Bank Account: PAYBILL ACCOUNT 4159562495

From Date: 10/12/2023

To Date: 10/12/2023

From Check: 211449

To Check: 211449

From Voucher: 10048

To Voucher: 10048

Check Number	Date	Payee	Amount	Voucher	Status	Type	Cleared?	Clear Date	Void Date
211449	10/12/2023	X-CHAIR, LLC	\$3,666.63	10048	Not Printed	Manual	<input type="checkbox"/>		

Total Amount: \$3,666.63

End of Report

Lyon County School District

Check Listing

Fiscal Year: 2023-2024

Criteria:

Bank Account: PAYBILL ACCOUNT 4159562495

From Date: 10/12/2023
 From Check: 211450
 From Voucher: 1140

To Date: 10/12/2023
 To Check: 211496
 To Voucher: 1140

Check Number	Date	Payee	Amount	Voucher	Status	Type	Cleared?	Clear Date	Void Date
211450	10/12/2023	A T & T MONTHLY STATEMENT	\$19.65	1140	Not Printed	Expense	<input type="checkbox"/>		
211451	10/12/2023	ACTION GLASS CARSON LLC	\$1,165.00	1140	Not Printed	Expense	<input type="checkbox"/>		
211452	10/12/2023	ADVANCED INTEGRATED PEST MANAGEMENT	\$543.00	1140	Not Printed	Expense	<input type="checkbox"/>		
211453	10/12/2023	AMERICAN CHILLER SERVICE, INC	\$2,178.00	1140	Not Printed	Expense	<input type="checkbox"/>		
211454	10/12/2023	ARTISTIC FENCE CO.,INC.	\$157.80	1140	Not Printed	Expense	<input type="checkbox"/>		
211455	10/12/2023	ASCD_99490	\$89.00	1140	Not Printed	Expense	<input type="checkbox"/>		
211456	10/12/2023	AUTO & TRUCK ELECTRIC,INC	\$3,824.00	1140	Not Printed	Expense	<input type="checkbox"/>		
211457	10/12/2023	BIO CORPORATION	\$46.75	1140	Not Printed	Expense	<input type="checkbox"/>		
211458	10/12/2023	BOYS & GIRLS CLUB OF TRUCKEE MEADOWS	\$10,703.06	1140	Not Printed	Expense	<input type="checkbox"/>		
211459	10/12/2023	BRAZOS THERMAL SYSTEMS, INC	\$34,275.00	1140	Not Printed	Expense	<input type="checkbox"/>		
211460	10/12/2023	BUS PARTS WAREHOUSE	\$1,956.66	1140	Not Printed	Expense	<input type="checkbox"/>		
211461	10/12/2023	BUSWEST	\$1,278.74	1140	Not Printed	Expense	<input type="checkbox"/>		
211462	10/12/2023	DUNCKER, ANGELIQUE R	\$15.00	1140	Not Printed	Expense	<input type="checkbox"/>		
211463	10/12/2023	FAST GLASS, INC	\$1,560.00	1140	Not Printed	Expense	<input type="checkbox"/>		
211464	10/12/2023	FRONTIER	\$240.81	1140	Not Printed	Expense	<input type="checkbox"/>		
211465	10/12/2023	GOODHEART-WILCOX	\$5,399.13	1140	Not Printed	Expense	<input type="checkbox"/>		
211466	10/12/2023	KIMBALL MIDWEST	\$634.13	1140	Not Printed	Expense	<input type="checkbox"/>		
211467	10/12/2023	LAHONTAN PARAMEDICAL	\$175.00	1140	Not Printed	Expense	<input type="checkbox"/>		
211468	10/12/2023	LOUIE'S HOME CENTER	\$57.24	1140	Not Printed	Expense	<input type="checkbox"/>		
211469	10/12/2023	MAKING MATHEMATICIANS LLC	\$2,000.00	1140	Not Printed	Expense	<input type="checkbox"/>		
211470	10/12/2023	MOUND HOUSE HARDWARE & STORAGE	\$274.22	1140	Not Printed	Expense	<input type="checkbox"/>		
211471	10/12/2023	NEVADA DRUG & ALCOHOL TESTING INC	\$105.00	1140	Not Printed	Expense	<input type="checkbox"/>		

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Lyon County School District

Check Listing

Fiscal Year: 2023-2024

Criteria:

Bank Account: PAYBILL ACCOUNT 4159562495

From Date: 10/12/2023
From Check: 211450
From Voucher: 1140

To Date: 10/12/2023
To Check: 211496
To Voucher: 1140

Check Number	Date	Payee	Amount	Voucher	Status	Type	Cleared?	Clear Date	Void Date
211472	10/12/2023	NOVOA,, AMARYS	\$66.15	1140	Not Printed	Expense	<input type="checkbox"/>		
211473	10/12/2023	ORBIS TECH SERVICES LLC	\$278.42	1140	Not Printed	Expense	<input type="checkbox"/>		
211474	10/12/2023	ORKIN PEST CONTROL	\$140.00	1140	Not Printed	Expense	<input type="checkbox"/>		
211475	10/12/2023	PURCHASE POWER	\$223.63	1140	Not Printed	Expense	<input type="checkbox"/>		
211476	10/12/2023	RALEY'S	\$175.31	1140	Not Printed	Expense	<input type="checkbox"/>		
211477	10/12/2023	RED ROCK SPRING WATER	\$158.00	1140	Not Printed	Expense	<input type="checkbox"/>		
211478	10/12/2023	RENAISSANCE LEARNING INC	\$4,515.00	1140	Not Printed	Expense	<input type="checkbox"/>		
211479	10/12/2023	RGJ MEDIA	\$5,542.84	1140	Not Printed	Expense	<input type="checkbox"/>		
211480	10/12/2023	RICOH AMERICAS CORP	\$267.65	1140	Not Printed	Expense	<input type="checkbox"/>		
211481	10/12/2023	RICOH USA, INC	\$219.72	1140	Not Printed	Expense	<input type="checkbox"/>		
211482	10/12/2023	ROUND UP AWARDS LLC	\$3,110.00	1140	Not Printed	Expense	<input type="checkbox"/>		
211483	10/12/2023	SAVAGE AND SON	\$12,247.00	1140	Not Printed	Expense	<input type="checkbox"/>		
211484	10/12/2023	SHERWIN-WILLIAMS	\$316.68	1140	Not Printed	Expense	<input type="checkbox"/>		
211485	10/12/2023	SHRED-IT USA	\$122.00	1140	Not Printed	Expense	<input type="checkbox"/>		
211486	10/12/2023	SILVER SPRINGS G.I.D	\$1,857.60	1140	Not Printed	Expense	<input type="checkbox"/>		
211487	10/12/2023	SILVER SPRINGS MUTUAL WATER CO	\$24,319.37	1140	Not Printed	Expense	<input type="checkbox"/>		
211488	10/12/2023	SILVER STATE INTERNATIONAL	\$818.82	1140	Not Printed	Expense	<input type="checkbox"/>		
211489	10/12/2023	SPORT SAFE TESTING SERVICE, INC.	\$1,922.00	1140	Not Printed	Expense	<input type="checkbox"/>		
211490	10/12/2023	TRUE VALUE HARDWARE_21030	\$19.67	1140	Not Printed	Expense	<input type="checkbox"/>		
211491	10/12/2023	UNITY SCHOOL BUS PARTS	\$104.93	1140	Not Printed	Expense	<input type="checkbox"/>		
211492	10/12/2023	VITAL RECORDS CONTROL	\$140.25	1140	Not Printed	Expense	<input type="checkbox"/>		
211493	10/12/2023	WARREN REED INSURANCE	\$1,394.00	1140	Not Printed	Expense	<input type="checkbox"/>		

Lyon County School District

Check Listing

Fiscal Year: 2023-2024

Criteria:

Bank Account: PAYBILL ACCOUNT 4159562495

From Date: 10/12/2023

To Date: 10/12/2023

From Check: 211450

To Check: 211496

From Voucher: 1140

To Voucher: 1140

Check Number	Date	Payee	Amount	Voucher	Status	Type	Cleared?	Clear Date	Void Date
211494	10/12/2023	WELLS FARGO VENDOR FINANCIAL SERVICES	\$389.72	1140	Not Printed	Expense	<input type="checkbox"/>		
211495	10/12/2023	WILD WEST MOTORS, INC	\$83.99	1140	Not Printed	Expense	<input type="checkbox"/>		
211496	10/12/2023	XEROX CORPORATION	\$807.78	1140	Not Printed	Expense	<input type="checkbox"/>		

Total Amount: \$125,937.72

End of Report

Lyon County School District

Check Listing

Fiscal Year: 2023-2024

Criteria:

Bank Account: PAYBILL ACCOUNT 4159562495

From Date: 10/13/2023

To Date: 10/13/2023

From Check: 211497

To Check: 211497

From Voucher: 1149

To Voucher: 1149

Check Number	Date	Payee	Amount	Voucher	Status	Type	Cleared?	Clear Date	Void Date
211497	10/13/2023	NV ENERGY_19040	\$522.00	1149	Not Printed	Expense	<input type="checkbox"/>		

Total Amount: \$522.00

End of Report

Lyon County School District

Check Listing

Fiscal Year: 2023-2024

Criteria:

Bank Account: PAYBILL ACCOUNT 4159562495

From Date: 10/19/2023
 From Check: 211498
 From Voucher: 1147

To Date: 10/19/2023
 To Check: 211555
 To Voucher: 1147

Check Number	Date	Payee	Amount	Voucher	Status	Type	Cleared?	Clear Date	Void Date
211498	10/19/2023	A T & T MONTHLY STATEMENT	\$57.41	1147	Not Printed	Expense	<input type="checkbox"/>		
211499	10/19/2023	ADVANCED INTEGRATED PEST MANAGEMENT	\$695.00	1147	Not Printed	Expense	<input type="checkbox"/>		
211500	10/19/2023	ALDRIDGE, AMANDA	\$352.36	1147	Not Printed	Expense	<input type="checkbox"/>		
211501	10/19/2023	ALHAMBRA WATER	\$87.88	1147	Not Printed	Expense	<input type="checkbox"/>		
211502	10/19/2023	BATCHELOR, JESSICA	\$152.05	1147	Not Printed	Expense	<input type="checkbox"/>		
211503	10/19/2023	BRISTLECONE VENDTURES 2 LLC	\$71,507.19	1147	Not Printed	Expense	<input type="checkbox"/>		
211504	10/19/2023	CAPITAL GLASS, INC.	\$1,159.00	1147	Not Printed	Expense	<input type="checkbox"/>		
211505	10/19/2023	CINDERLITE TRUCKING CORP	\$85.13	1147	Not Printed	Expense	<input type="checkbox"/>		
211506	10/19/2023	COWEE, PHIL	\$198.02	1147	Not Printed	Expense	<input type="checkbox"/>		
211507	10/19/2023	D & S WASTE REMOVAL, INC	\$18.00	1147	Not Printed	Expense	<input type="checkbox"/>		
211508	10/19/2023	DELTA FIRE SYSTEMS, INC.	\$355.00	1147	Not Printed	Expense	<input type="checkbox"/>		
211509	10/19/2023	EWING, RENEE	\$92.26	1147	Not Printed	Expense	<input type="checkbox"/>		
211510	10/19/2023	FARR, DARIN	\$122.28	1147	Not Printed	Expense	<input type="checkbox"/>		
211511	10/19/2023	FAST GLASS, INC	\$670.00	1147	Not Printed	Expense	<input type="checkbox"/>		
211512	10/19/2023	FRONTIER	\$151.00	1147	Not Printed	Expense	<input type="checkbox"/>		
211513	10/19/2023	FRONTIER	\$292.98	1147	Not Printed	Expense	<input type="checkbox"/>		
211514	10/19/2023	GREAT BASIN DECORATION COMPANY, LLC	\$6,999.36	1147	Not Printed	Expense	<input type="checkbox"/>		
211515	10/19/2023	HARCO ATHLETIC RECONDITIONING INC	\$3,665.00	1147	Not Printed	Expense	<input type="checkbox"/>		
211516	10/19/2023	HENDRIX, , G. T.	\$259.69	1147	Not Printed	Expense	<input type="checkbox"/>		
211517	10/19/2023	HIGH SIERRA ELEVATOR INSPECTIONS	\$1,100.80	1147	Not Printed	Expense	<input type="checkbox"/>		
211518	10/19/2023	HOME DEPOT	\$10,187.76	1147	Not Printed	Expense	<input type="checkbox"/>		
211519	10/19/2023	INTERSTATE OIL COMPANY	\$5,330.50	1147	Not Printed	Expense	<input type="checkbox"/>		

Lyon County School District

Check Listing

Fiscal Year: 2023-2024

Criteria:

Bank Account: PAYBILL ACCOUNT 4159562495

From Date: 10/19/2023
From Check: 211498
From Voucher: 1147

To Date: 10/19/2023
To Check: 211555
To Voucher: 1147

Check Number	Date	Payee	Amount	Voucher	Status	Type	Cleared?	Clear Date	Void Date
211520	10/19/2023	M.F. BARCELLOS, INC	\$13,615.63	1147	Not Printed	Expense	<input type="checkbox"/>		
211521	10/19/2023	MAUPIN, COX, & LEGOY	\$20,537.22	1147	Not Printed	Expense	<input type="checkbox"/>		
211522	10/19/2023	MCINTYRE II, NEAL E	\$67.05	1147	Not Printed	Expense	<input type="checkbox"/>		
211523	10/19/2023	MOUND HOUSE HARDWARE & STORAGE	\$155.02	1147	Not Printed	Expense	<input type="checkbox"/>		
211524	10/19/2023	N N V O A, LLC	\$6,317.44	1147	Not Printed	Expense	<input type="checkbox"/>		
211525	10/19/2023	OSKAR SEPTIC SERVICES, LLC	\$500.00	1147	Not Printed	Expense	<input type="checkbox"/>		
211526	10/19/2023	PACIFIC SHREDDING/PACIFIC STORAGE CO.	\$56.71	1147	Not Printed	Expense	<input type="checkbox"/>		
211527	10/19/2023	PARSONS, SHERRY	\$113.05	1147	Not Printed	Expense	<input type="checkbox"/>		
211528	10/19/2023	PETERSON, BRIDGET	\$231.25	1147	Not Printed	Expense	<input type="checkbox"/>		
211529	10/19/2023	PRO-VISION, INC.	\$6,045.92	1147	Not Printed	Expense	<input type="checkbox"/>		
211530	10/19/2023	PROGRESS PUBLICATIONS INC	\$1,954.50	1147	Not Printed	Expense	<input type="checkbox"/>		
211531	10/19/2023	QUADIENT LEASING USA, INC	\$486.21	1147	Not Printed	Expense	<input type="checkbox"/>		
211532	10/19/2023	REALITYWORKS	\$3,143.02	1147	Not Printed	Expense	<input type="checkbox"/>		
211533	10/19/2023	REALLY GOOD STUFF	\$303.51	1147	Not Printed	Expense	<input type="checkbox"/>		
211534	10/19/2023	REFRIGERATION SUPPLIES DISTRIBUTOR	\$1,244.73	1147	Not Printed	Expense	<input type="checkbox"/>		
211535	10/19/2023	RENAISSANCE LEARNING INC	\$9,393.00	1147	Not Printed	Expense	<input type="checkbox"/>		
211536	10/19/2023	RIDDELL	\$9,149.35	1147	Not Printed	Expense	<input type="checkbox"/>		
211537	10/19/2023	RNK'S SERVICES	\$275.00	1147	Not Printed	Expense	<input type="checkbox"/>		
211538	10/19/2023	ROCHESTER 100 INC.	\$2,736.00	1147	Not Printed	Expense	<input type="checkbox"/>		
211539	10/19/2023	RON'S REFRIGERATION, INC	\$1,203.08	1147	Not Printed	Expense	<input type="checkbox"/>		
211540	10/19/2023	SAVAGE AND SON	\$3,995.00	1147	Not Printed	Expense	<input type="checkbox"/>		
211541	10/19/2023	SCHOOL NURSE SUPPLY, INC	\$117.00	1147	Not Printed	Expense	<input type="checkbox"/>		

Lyon County School District

Check Listing

Fiscal Year: 2023-2024

Criteria:

Bank Account: PAYBILL ACCOUNT 4159562495

From Date: 10/19/2023
 From Check: 211498
 From Voucher: 1147

To Date: 10/19/2023
 To Check: 211555
 To Voucher: 1147

Check Number	Date	Payee	Amount	Voucher	Status	Type	Cleared?	Clear Date	Void Date
211542	10/19/2023	SCHOOL SPECIALTY_103213	\$2,693.91	1147	Not Printed	Expense	<input type="checkbox"/>		
211543	10/19/2023	SHRED-IT USA	\$68.00	1147	Not Printed	Expense	<input type="checkbox"/>		
211544	10/19/2023	THE BACH COMPANY	\$553.00	1147	Not Printed	Expense	<input type="checkbox"/>		
211545	10/19/2023	THE PARTS HOUSE	\$48.36	1147	Not Printed	Expense	<input type="checkbox"/>		
211546	10/19/2023	THOMPSON ADVERTISING	\$519.00	1147	Not Printed	Expense	<input type="checkbox"/>		
211547	10/19/2023	THRAN, KRISTINA	\$61.77	1147	Not Printed	Expense	<input type="checkbox"/>		
211548	10/19/2023	THUNDER-ELECTRIC, LLC	\$1,547.61	1147	Not Printed	Expense	<input type="checkbox"/>		
211549	10/19/2023	VIRCO INC	\$3,983.98	1147	Not Printed	Expense	<input type="checkbox"/>		
211550	10/19/2023	WEDCO INC.	\$3,017.90	1147	Not Printed	Expense	<input type="checkbox"/>		
211551	10/19/2023	WESTERN PSYCHOLOGICAL SERVICIE	\$350.90	1147	Not Printed	Expense	<input type="checkbox"/>		
211552	10/19/2023	WOOD, MELISSA R	\$152.23	1147	Not Printed	Expense	<input type="checkbox"/>		
211553	10/19/2023	XCAST LABS, INC.	\$961.15	1147	Not Printed	Expense	<input type="checkbox"/>		
211554	10/19/2023	XEROX CORPORATION	\$1,530.91	1147	Not Printed	Expense	<input type="checkbox"/>		
211555	10/19/2023	YERINGTON THEATRE FOR THE ARTS	\$700.00	1147	Not Printed	Expense	<input type="checkbox"/>		

Total Amount: \$201,367.08

End of Report

Lyon County School District

Check Listing

Fiscal Year: 2023-2024

Criteria:

Bank Account: PAYBILL ACCOUNT 4159562495

From Date: 10/24/2023

To Date: 10/24/2023

From Check: 211556

To Check: 211556

From Voucher: 1027

To Voucher: 1027

Check Number	Date	Payee	Amount	Voucher	Status	Type	Cleared?	Clear Date	Void Date
211556	10/24/2023	CODEHS, INC.	\$41,500.00	1027	Not Printed	Expense	<input type="checkbox"/>		

Total Amount: \$41,500.00

End of Report

Lyon County School District

Check Listing

Fiscal Year: 2023-2024

Criteria:

Bank Account: PAYBILL ACCOUNT 4159562495

From Date: 10/26/2023

To Date: 10/26/2023

From Check: 211557

To Check: 211638

From Voucher: 1151

To Voucher: 1151

Check Number	Date	Payee	Amount	Voucher	Status	Type	Cleared?	Clear Date	Void Date
211557	10/26/2023	A T & T MONTHLY STATEMENT	\$62.61	1151	Not Printed	Expense	<input type="checkbox"/>		
211558	10/26/2023	A T & T MONTHLY STATEMENT	\$345.75	1151	Not Printed	Expense	<input type="checkbox"/>		
211559	10/26/2023	A T & T MONTHLY STATEMENT	\$19.14	1151	Not Printed	Expense	<input type="checkbox"/>		
211560	10/26/2023	A T & T MONTHLY STATEMENT	\$559.66	1151	Not Printed	Expense	<input type="checkbox"/>		
211561	10/26/2023	A T & T MONTHLY STATEMENT	\$112.59	1151	Not Printed	Expense	<input type="checkbox"/>		
211562	10/26/2023	A T & T MONTHLY STATEMENT	\$88.55	1151	Not Printed	Expense	<input type="checkbox"/>		
211563	10/26/2023	ALHAMBRA WATER	\$33.95	1151	Not Printed	Expense	<input type="checkbox"/>		
211564	10/26/2023	ALL ABOUT VISION, LLC	\$3,000.00	1151	Not Printed	Expense	<input type="checkbox"/>		
211565	10/26/2023	ARAMARK UNIFORM SERVICES	\$1,946.29	1151	Not Printed	Expense	<input type="checkbox"/>		
211566	10/26/2023	AVILES, YOVANNI	\$285.91	1151	Not Printed	Expense	<input type="checkbox"/>		
211567	10/26/2023	BURNEY'S COMMERCIAL SERV.	\$288.70	1151	Not Printed	Expense	<input type="checkbox"/>		
211568	10/26/2023	CARSON DODGE CHRYSLER	\$190.50	1151	Not Printed	Expense	<input type="checkbox"/>		
211569	10/26/2023	COMMITTEE FOR CHILDREN	\$2,247.75	1151	Not Printed	Expense	<input type="checkbox"/>		
211570	10/26/2023	CONCENTRA	\$337.00	1151	Not Printed	Expense	<input type="checkbox"/>		
211571	10/26/2023	D & S WASTE REMOVAL, INC	\$5,924.70	1151	Not Printed	Expense	<input type="checkbox"/>		
211572	10/26/2023	DAYTON AUTO PART-NAPA	\$42.99	1151	Not Printed	Expense	<input type="checkbox"/>		
211573	10/26/2023	DELTA FIRE SYSTEMS, INC.	\$2,636.10	1151	Not Printed	Expense	<input type="checkbox"/>		
211574	10/26/2023	DEMCO LIBRARY SERVICES	\$116.54	1151	Not Printed	Expense	<input type="checkbox"/>		
211575	10/26/2023	DEPARTMENT OF PUBLIC SAFETY	\$478.25	1151	Not Printed	Expense	<input type="checkbox"/>		
211576	10/26/2023	DISC GOLF ASSOCIATION, INC	\$1,601.00	1151	Not Printed	Expense	<input type="checkbox"/>		
211577	10/26/2023	EVASOVIC, LES	\$111.25	1151	Not Printed	Expense	<input type="checkbox"/>		
211578	10/26/2023	FALLON GLASS & SIGN ,INC	\$466.87	1151	Not Printed	Expense	<input type="checkbox"/>		
211579	10/26/2023	FLINN SCIENTIFIC	\$188.49	1151	Not Printed	Expense	<input type="checkbox"/>		
211580	10/26/2023	FOUR CORNER SOLUTIONS, INC	\$582.89	1151	Not Printed	Expense	<input type="checkbox"/>		

Lyon County School District

Check Listing

Fiscal Year: 2023-2024

Criteria:

Bank Account: PAYBILL ACCOUNT 4159562495

From Date: 10/26/2023
 From Check: 211557
 From Voucher: 1151

To Date: 10/26/2023
 To Check: 211638
 To Voucher: 1151

Check Number	Date	Payee	Amount	Voucher	Status	Type	Cleared?	Clear Date	Void Date
211581	10/26/2023	GREATAMERICA FINANCIAL SERVICES	\$194.06	1151	Not Printed	Expense	<input type="checkbox"/>		
211582	10/26/2023	HANSES, SYDNEA	\$300.00	1151	Not Printed	Expense	<input type="checkbox"/>		
211583	10/26/2023	HIDALGO, NICOLE	\$143.87	1151	Not Printed	Expense	<input type="checkbox"/>		
211584	10/26/2023	HIRMAN, SHANNON	\$208.43	1151	Not Printed	Expense	<input type="checkbox"/>		
211585	10/26/2023	HODGEN, BRENDA	\$41.00	1151	Not Printed	Expense	<input type="checkbox"/>		
211586	10/26/2023	HOME DEPOT	\$636.96	1151	Not Printed	Expense	<input type="checkbox"/>		
211587	10/26/2023	INTEGRITY PEST MANAGEMENT, LLC	\$400.00	1151	Not Printed	Expense	<input type="checkbox"/>		
211588	10/26/2023	IXL LEARNING	\$150.00	1151	Not Printed	Expense	<input type="checkbox"/>		
211589	10/26/2023	J.W. PEPPER	\$1,686.47	1151	Not Printed	Expense	<input type="checkbox"/>		
211590	10/26/2023	JOHNSON, SIERRA A	\$600.00	1151	Not Printed	Expense	<input type="checkbox"/>		
211591	10/26/2023	LAHONTAN PARAMEDICAL	\$125.00	1151	Not Printed	Expense	<input type="checkbox"/>		
211592	10/26/2023	LEXIA LEARNING SYSTEMS, LLC	\$798.00	1151	Not Printed	Expense	<input type="checkbox"/>		
211593	10/26/2023	LINDE GAS & EQUIPMENT	\$451.00	1151	Not Printed	Expense	<input type="checkbox"/>		
211594	10/26/2023	LOWE'S BUSINESS ACCOUNT	\$2,222.78	1151	Not Printed	Expense	<input type="checkbox"/>		
211595	10/26/2023	LOWE, KEITH III	\$145.91	1151	Not Printed	Expense	<input type="checkbox"/>		
211596	10/26/2023	LYON COUNTY SCHOOL DIST._99346	\$31.07	1151	Not Printed	Expense	<input type="checkbox"/>		
211597	10/26/2023	M.F. BARCELLOS, INC	\$173.80	1151	Not Printed	Expense	<input type="checkbox"/>		
211598	10/26/2023	MDVIP	\$24,600.00	1151	Not Printed	Expense	<input type="checkbox"/>		
211599	10/26/2023	NASSP/NHS	\$250.00	1151	Not Printed	Expense	<input type="checkbox"/>		
211600	10/26/2023	NEVADA DRUG & ALCOHOL TESTING INC	\$1,111.58	1151	Not Printed	Expense	<input type="checkbox"/>		
211601	10/26/2023	NEVADA PUBLIC AGENCY INSURANCE POOL	\$10,006.98	1151	Not Printed	Expense	<input type="checkbox"/>		

Lyon County School District

Check Listing

Fiscal Year: 2023-2024

Criteria:

Bank Account: PAYBILL ACCOUNT 4159562495

From Date: 10/26/2023
From Check: 211557
From Voucher: 1151

To Date: 10/26/2023
To Check: 211638
To Voucher: 1151

Check Number	Date	Payee	Amount	Voucher	Status	Type	Cleared?	Clear Date	Void Date
211602	10/26/2023	O'REILLY AUTO PARTS	\$1,879.45	1151	Not Printed	Expense	<input type="checkbox"/>		
211603	10/26/2023	OSKAR SEPTIC SERVICES, LLC	\$100.00	1151	Not Printed	Expense	<input type="checkbox"/>		
211604	10/26/2023	PITNEY BOWES BANK, INC. RESERVE ACCOUNT	\$400.00	1151	Not Printed	Expense	<input type="checkbox"/>		
211605	10/26/2023	PITNEY BOWES GLOBAL FINANCIAL	\$161.10	1151	Not Printed	Expense	<input type="checkbox"/>		
211606	10/26/2023	PITNEY BOWES GLOBAL FINANCIAL	\$65.97	1151	Not Printed	Expense	<input type="checkbox"/>		
211607	10/26/2023	PITNEY BOWES INC	\$86.39	1151	Not Printed	Expense	<input type="checkbox"/>		
211608	10/26/2023	PIXEL PRESS TECHNOLOGY	\$720.00	1151	Not Printed	Expense	<input type="checkbox"/>		
211609	10/26/2023	PLAYLEARN	\$7,900.00	1151	Not Printed	Expense	<input type="checkbox"/>		
211610	10/26/2023	POSITIVE PROMOTIONS	\$299.95	1151	Not Printed	Expense	<input type="checkbox"/>		
211611	10/26/2023	QUADIENT LEASING USA, INC	\$24.70	1151	Not Printed	Expense	<input type="checkbox"/>		
211612	10/26/2023	REALLY GOOD STUFF	\$109.88	1151	Not Printed	Expense	<input type="checkbox"/>		
211613	10/26/2023	RED ROCK SPRING WATER	\$45.00	1151	Not Printed	Expense	<input type="checkbox"/>		
211614	10/26/2023	RENAISSANCE LEARNING INC	\$3,461.25	1151	Not Printed	Expense	<input type="checkbox"/>		
211615	10/26/2023	RICOH AMERICAS CORP	\$201.73	1151	Not Printed	Expense	<input type="checkbox"/>		
211616	10/26/2023	RNK'S SERVICES	\$275.00	1151	Not Printed	Expense	<input type="checkbox"/>		
211617	10/26/2023	ROBIN L. TITUS	\$1,395.00	1151	Not Printed	Expense	<input type="checkbox"/>		
211618	10/26/2023	ROSEBERRY, TAMARA	\$276.00	1151	Not Printed	Expense	<input type="checkbox"/>		
211619	10/26/2023	RPC ROOF CONSULTING SERVICES	\$5,000.00	1151	Not Printed	Expense	<input type="checkbox"/>		
211620	10/26/2023	SCHOLASTIC CLASSROOM MAGAZINES	\$4,134.61	1151	Not Printed	Expense	<input type="checkbox"/>		
211621	10/26/2023	SCHOOL MATE	\$448.50	1151	Not Printed	Expense	<input type="checkbox"/>		
211622	10/26/2023	SCHOOL SPECIALTY_103213	\$403.86	1151	Not Printed	Expense	<input type="checkbox"/>		

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Lyon County School District

Check Listing

Fiscal Year: 2023-2024

Criteria:

Bank Account: PAYBILL ACCOUNT 4159562495

From Date: 10/26/2023
From Check: 211557
From Voucher: 1151

To Date: 10/26/2023
To Check: 211638
To Voucher: 1151

Check Number	Date	Payee	Amount	Voucher	Status	Type	Cleared?	Clear Date	Void Date
211623	10/26/2023	SHRED-IT USA	\$282.00	1151	Not Printed	Expense	<input type="checkbox"/>		
211624	10/26/2023	SOLEDAD AVALOS, MARIA	\$285.91	1151	Not Printed	Expense	<input type="checkbox"/>		
211625	10/26/2023	SPETH, TRISTA	\$290.47	1151	Not Printed	Expense	<input type="checkbox"/>		
211626	10/26/2023	STATE OF NEVADA-DIV. OF WATER RESOURCES	\$120.00	1151	Not Printed	Expense	<input type="checkbox"/>		
211627	10/26/2023	SWIVL	\$425.00	1151	Not Printed	Expense	<input type="checkbox"/>		
211628	10/26/2023	TAHOE FENCE CO., INC	\$2,716.00	1151	Not Printed	Expense	<input type="checkbox"/>		
211629	10/26/2023	THE PARTS HOUSE	\$1,832.77	1151	Not Printed	Expense	<input type="checkbox"/>		
211630	10/26/2023	TRAINING ROOM INC	\$297.78	1151	Not Printed	Expense	<input type="checkbox"/>		
211631	10/26/2023	ULINE	\$84.18	1151	Not Printed	Expense	<input type="checkbox"/>		
211632	10/26/2023	UNITED LANGUAGE GROUP, LLC	\$56.55	1151	Not Printed	Expense	<input type="checkbox"/>		
211633	10/26/2023	WEDCO INC.	\$130.67	1151	Not Printed	Expense	<input type="checkbox"/>		
211634	10/26/2023	WELLS FARGO VENDOR FINANCIAL SERVICES	\$1,459.28	1151	Not Printed	Expense	<input type="checkbox"/>		
211635	10/26/2023	WESTERN GOVERNORS UNIVERSITY	\$894.00	1151	Not Printed	Expense	<input type="checkbox"/>		
211636	10/26/2023	WESTERN GOVERNORS UNIVERSITY	\$893.00	1151	Not Printed	Expense	<input type="checkbox"/>		
211637	10/26/2023	XEROX CORPORATION	\$7,173.11	1151	Not Printed	Expense	<input type="checkbox"/>		
211638	10/26/2023	XEROX FINANCIAL SERVICES	\$288.47	1151	Not Printed	Expense	<input type="checkbox"/>		

Total Amount: \$110,561.97

End of Report

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Lyon County School District

Check Listing

Fiscal Year: 2023-2024

Criteria:

Bank Account: PAYBILL ACCOUNT 4159562495

From Date: 10/31/2023
From Check: 211639
From Voucher: 1031

To Date: 10/31/2023
To Check: 211639
To Voucher: 1031

Check Number	Date	Payee	Amount	Voucher	Status	Type	Cleared?	Clear Date	Void Date
211639	10/31/2023	PBIS REWARDS	\$3,500.00	1031	Not Printed	Expense	<input type="checkbox"/>		

Total Amount: \$3,500.00

End of Report

Lyon County School District

Check Listing

Fiscal Year: 2023-2024

Criteria:

Bank Account: PAYBILL ACCOUNT 4159562495

From Date: 10/31/2023

To Date: 10/31/2023

From Check: 211640

To Check: 211640

From Voucher: 10049

To Voucher: 10049

Check Number	Date	Payee	Amount	Voucher	Status	Type	Cleared?	Clear Date	Void Date
211640	10/31/2023	JOE MCFADDEN	\$575.00	10049	Not Printed	Manual	<input type="checkbox"/>		
Total Amount:			\$575.00						
End of Report									

**Lyon County School District
Board Memo**

Date: November 28, 2023
To: Board of School Trustees
From: Wayne Workman, Superintendent
Re: Donations

Recommendation

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

- A donation of \$500 to the RES Glee Club from the committee to elect Ken Gray.

*Respectfully Submitted,
Wayne Workman, Superintendent*

**Lyon County School District
Board Memo**

Date: November 28, 2023
To: Board of School Trustees
From: Wayne Workman, Superintendent
Re: FY23 Certified Annual Financial Audit

Recommendation

That the Board of Trustees approve the June 30, 2023 Certified Annual Financial Audit.

Background Information

Nevada Revised Statute (NRS) 354.624 requires that an annual audit be completed by an independent certified public accountant and a report be submitted to the Board of Trustees. Silva, Sceirine & Associates., LLC performed the current fiscal year audit. This audit consists of an external review of district financials to ensure compliance with current governmental standards and are fairly presented, in all material respects. The auditors' report on the basic financial statements and combining and individual fund statements is included in the financial section of the report.

In the fiscal year 2023, Lyon County School District (LCSD) received an unmodified or "clean" audit opinion, signifying the highest level of assurance an auditor can provide. Notably, there were no material weaknesses or significant deficiencies identified in internal controls. However, the district did encounter a budget violation in the Student Accounts special revenue fund, amounting to \$13,000. According to NRS 354.626, there is a general prohibition against expending money or incurring liabilities beyond the appropriated amount. To address this, the Business Office is actively collaborating with school sites to prevent such violations in the future, ensuring continued fiscal responsibility.

Budget Considerations

N/A

Attachments:

June 30, 2023 Certified Annual Financial Audit.
FY23 Department of Taxation Corrective Action Plan

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



Lyon County School District

Portrait of a Learner

Board of Trustees

President Phil Cowee | Clerk Bridget Peterson
Darin Farr | Tom Hendrix | Neal McIntyre II
Sherry Parsons | Holly Villines

Superintendent

Wayne Workman

Deputy Superintendent

Tim Logan

November 16, 2023

Evelyn Barragan,
Nevada Dept of Taxation
15550 E College Parkway Ste 115
Carrson City, NV 89706

Ms. Barragan:

The following is Lyon County School Districts Response to possible violation of Nevada Revised Statutes (NRS) and the Nevada Administrative Code (NAC) identified during the Fiscal Year 2023 Financial Audit.

- NRS 354.626 generally prohibits the expenditure of money or incurring a liability in excess of the amount appropriated. The following over expenditure appears to be a potential violation:

<u>Fund</u>	<u>Program</u>	<u>Expenditures in of Appropriations</u>
Student Accounts	Co-curricular/Athletics	\$13,000

Response: The LCSD Business Office will continue to work with School Sites to help improve the process of posting expenses accurately and timely to the ledger. The district is also working on transitioning all Student Account bank accounts under Wells Fargo to increase oversight of these programs.

Respectfully Submitted,
Kyle Rodriguez, Fiscal Services Officer

25 E. Goldfield Ave., Yerington, NV 89447 | Ph. (775) 463-6800 | Fax (775) 463-6808 | www.lyoncscd.org



Learning for Life |



Connected Learning |



Student Ownership |



Discovery Learning

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

**Fiscal Year Ended
June 30, 2023**



SILVA, SCEIRINE
& ASSOCIATES, LLC
CERTIFIED PUBLIC ACCOUNTANTS

LYON COUNTY SCHOOL DISTRICT

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INDEPENDENT AUDITORS' REPORT

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

Report on the Audit of the Financial Statements

Opinions

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the Lyon County School District, Yerington, Nevada (the District), as of and for the year ended June 30, 2023, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of the Lyon County School District as of June 30, 2023, and the respective changes in financial position, for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

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

Responsibilities of Management for the Financial Statements

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

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

Auditors' Responsibilities for the Audit of the Financial Statements

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

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

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

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

Required Supplementary Information

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

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

Prior Year Partial Comparative Information

We have previously audited in accordance with auditing standards generally accepted in the United States of America, the basic financial statements of the District as of and for the year ended June 30, 2022, and have issued our report thereon dated January 23, 2023 which expressed a qualified opinion on the financial statements of the governmental activities; an unmodified opinion for each major fund, and a qualified opinion on the aggregate remaining fund information. The summarized comparative information presented in the basic financial statements as of and for the year ended June 30, 2022 is consistent with the audited financial statements from which it is derived.

The individual fund financial statements and schedules related to the 2022 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 2022 financial statements. The information has been subjected to the auditing procedures applied in the audit of the 2022 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 November 16, 2023, on our consideration of the District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the District's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District's internal control over financial reporting and compliance.

Silva, Scivone & Assoc, LLC

Reno, Nevada
November 16, 2023



LYON COUNTY SCHOOL DISTRICT

MANAGEMENT'S DISCUSSION AND ANALYSIS

JUNE 30, 2023

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, 2023. 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 \$8.3 million for FY23, which followed an increase of \$19.8 million in FY22 and \$6.1 million in FY21.
- The District's governmental funds decreased by \$5 million, due primarily to increased construction activity financed by the 2022 bond issues. In addition to the 2022 bond issues, the District issued a \$6.5 million bond in June 2023.

OVERVIEW OF THE FINANCIAL STATEMENTS

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

District-Wide Financial Statements

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

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

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

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

LYON COUNTY SCHOOL DISTRICT

MANAGEMENT'S DISCUSSION AND ANALYSIS

JUNE 30, 2023

Fund Financial Statements

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

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

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

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

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

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

LYON COUNTY SCHOOL DISTRICT

MANAGEMENT'S DISCUSSION AND ANALYSIS

JUNE 30, 2023

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 fiduciary fund is the Student Scholarship Fund, a private-purpose trust fund.

Notes to Financial Statements

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

Supplementary Information

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

DISTRICT-WIDE FINANCIAL ANALYSIS

As noted earlier, net position (deficit) may serve over time as one useful indicator of a government's financial condition. The net position (deficit) includes the District's investment in capital assets less related outstanding debt that was issued to acquire the capital assets. As the District uses these capital assets to provide services to students, they are not available for future spending. As of June 30, 2023, the District's net investment in capital assets was \$84.6 million. Total net position includes \$11.6 million restricted for servicing long-term debt; \$5.3 million restricted for capital projects that will not be paid through the use of the bond proceeds in the Bond Projects Fund, and \$3.6 million for employee benefit (insurance) programs.

Following is a summary of the District's net position (deficit) as of June 30, 2023 and 2022:

LYON COUNTY SCHOOL DISTRICT

MANAGEMENT'S DISCUSSION AND ANALYSIS

JUNE 30, 2023

DISTRICT'S NET POSITION (DEFICIT)				
	2023	2022	Change	
	<i>(In Millions)</i>		\$	%
Assets				
Current and other assets	\$ 86.7	\$ 90.0	\$ (3.3)	-3.7%
Net capital assets	141.6	125.8	15.8	12.6%
Total Assets	<u>228.3</u>	<u>215.8</u>	<u>12.5</u>	5.8%
Deferred Outflows	<u>52.5</u>	<u>49.5</u>	<u>3.0</u>	6.1%
Liabilities				
Current liabilities	14.9	19.9	(5.0)	-25.1%
Long-term liabilities	230.7	170.5	60.2	35.3%
Total Liabilities	<u>245.6</u>	<u>190.4</u>	<u>55.2</u>	29.0%
Deferred Inflows	<u>13.4</u>	<u>61.4</u>	<u>(48.0)</u>	-78.2%
Net Position (Deficit)				
Net investment in capital assets	84.6	78.0	6.6	8.5%
Restricted	20.5	18.4	2.1	11.4%
Unrestricted	<u>(83.3)</u>	<u>(82.9)</u>	<u>(0.4)</u>	-0.5%
Total Net Position (Deficit)	<u>\$ 21.8</u>	<u>\$ 13.5</u>	<u>8.3</u>	-61.5%

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.

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

LYON COUNTY SCHOOL DISTRICT

MANAGEMENT'S DISCUSSION AND ANALYSIS

JUNE 30, 2023

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.

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

LYON COUNTY SCHOOL DISTRICT

MANAGEMENT'S DISCUSSION AND ANALYSIS

JUNE 30, 2023

DISTRICT'S CHANGES IN NET POSITION		
	Governmental Activities	
	2023	2022
<i>(In Millions)</i>		
Revenues		
Program Revenues:		
Grants and contributions	\$ 27.8	\$ 36.6
General Revenues:		
Property taxes	10.7	10.0
Government service taxes	1.0	1.1
Unrestricted State aid	90.9	80.3
Other revenues	4.3	2.1
Total Revenues	<u>134.7</u>	<u>130.1</u>
Expenses		
Instructional services	61.9	55.4
Support services	49.0	42.7
Food service and other	5.5	4.1
Facilities acquisitions and construction	0.7	0.2
Interest on long-term debt	2.4	2.3
Depreciation*	6.9	5.6
Total Expenses	<u>126.4</u>	<u>110.3</u>
Change in Net Position	<u>\$ 8.3</u>	<u>\$ 19.8</u>
* In the 2022 report, depreciation was allocated to the functions. The 2022 column has been restated for comparability.		

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, 2023 fund balance of \$68.5 million, an decrease of \$5.7 million from the June 30, 2022 fund balance of \$74.2 million. This decrease is primarily attributable to the increased expenditures of capital projects, which were financed by the 2022 bond issues. These expenditures were \$20.8 million in FY23, compared to expenditures of \$8.6 million in the previous year. The General Fund increased by \$2.4 million, compared to the prior year increase of \$4.0 million. The General's Fund's increase was after transfers of \$11.7 million to other funds, primarily for the funding of special education services.

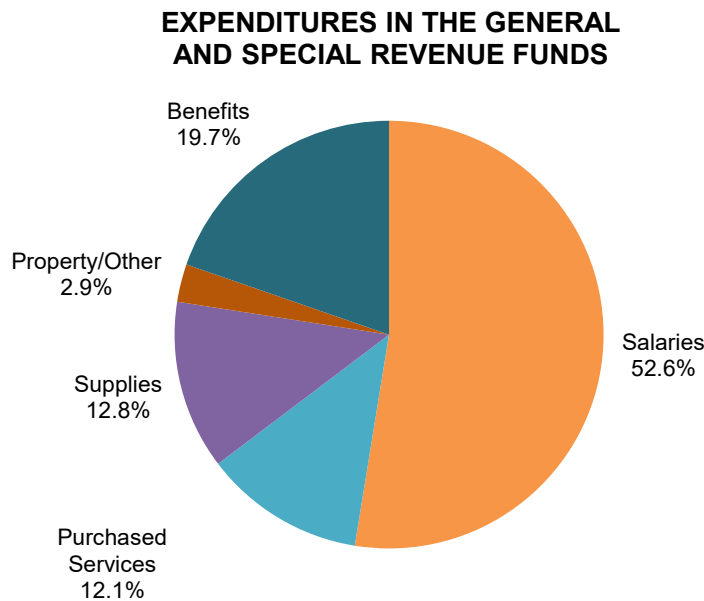
LYON COUNTY SCHOOL DISTRICT

MANAGEMENT’S DISCUSSION AND ANALYSIS JUNE 30, 2023

The governmental fund balance includes \$11.6 million which is considered restricted for debt service; \$28.8 million restricted for projects funded through the 2022 and 2023 bond proceeds; \$5.3 million restricted for capital projects; and, \$5.6 million restricted for other educational purposes.

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

Education is labor intensive as evidenced by the following graphic of expenditures by object group. Salaries and benefits for the General Fund and the special revenue funds approximated 72% of the funds’ total expenditures for the fiscal year ended June 30, 2023, compared to 75% for FY 22. The chart below shows the composition of expenditures in the General Fund and the special revenue funds for FY23:



The Debt Service Fund’s balance of \$11.6 million as of June 30, 2023 is approximately 100% of the debt service requirement for the FY ending June 30, 2024. The fund’s balance of \$11.6 million in addition to the budgeted revenues for FY24 are sufficient to cover the FY24 debt service requirement (principal and interest payments) of \$11.5 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, \$18.7 million was spent from this fund in accordance with the District’s Capital Improvement Plan. As previously mentioned, the June 30, 2023 fund balance of \$28.7 million is restricted for future capital expenditures.

LYON COUNTY SCHOOL DISTRICT

MANAGEMENT'S DISCUSSION AND ANALYSIS JUNE 30, 2023

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

The capital projects funds' (exclusive of the Bond Projects Fund) had expenditures of \$2.4 million during the year, leaving a combined fund balance of \$5.3 million as of June 30, 2023, compared to \$4.3 million at the end of the previous year.

BUDGETARY HIGHLIGHTS

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

CAPITAL ASSETS AND DEBT ADMINISTRATION

Capital Assets

The District's capital assets as of June 30, 2023 and 2022 are as follows:

Capital Assets (Net of Depreciation)		
	2023	2022
	<i>(In Millions)</i>	
Land	\$ 8.8	\$ 8.8
Construction in progress	18.9	3.5
Buildings and improvements	93.3	93.7
Infrastructure	10.4	11.1
Equipment and vehicles	10.2	8.7
	<u>\$ 141.6</u>	<u>\$ 125.8</u>

Long-term Debt

As of June 30, 2023, the District had \$79.8 million of general obligation bonded debt outstanding, plus \$9.2 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

LYON COUNTY SCHOOL DISTRICT

MANAGEMENT’S DISCUSSION AND ANALYSIS JUNE 30, 2023

requirements are met. As of June 30, 2023, the District had \$275.2 million of statutory debt limit available. However, other factors such as overlapping tax rates, available revenues, market conditions and project specifications could reduce the availability.

In addition to the District’s general obligation bonded debt, the District’s other debt includes \$1.6 million for compensated absences; \$127.6 million in net pension liability, and \$12.5 million for other postemployment benefits (OPEB).

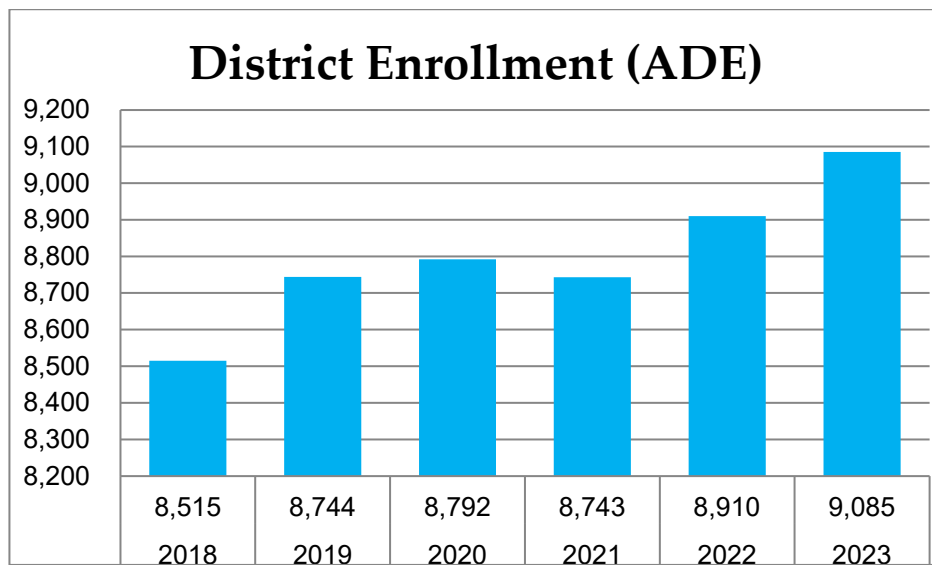
ECONOMIC FACTORS AND NEXT YEAR’S BUDGET

Enrollment and Funding

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

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

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



LYON COUNTY SCHOOL DISTRICT

MANAGEMENT'S DISCUSSION AND ANALYSIS

JUNE 30, 2023

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

REQUESTS FOR INFORMATION

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

LYON COUNTY SCHOOL DISTRICT

STATEMENT OF NET POSITION JUNE 30, 2023

	<u>Governmental Activities</u>
ASSETS	
Cash and investments	\$ 80,430,972
Receivables	5,292,037
Inventories	318,479
Restricted cash	654,000
Capital assets not being depreciated	27,688,648
Capital assets, net of accumulated depreciation	113,927,797
Total Assets	<u>228,311,933</u>
DEFERRED OUTFLOWS OF RESOURCES	
Deferred charge on refunding	809,926
Deferred outflows related to pensions and OPEB	51,723,522
	<u>52,533,448</u>
Total Assets and Deferred Outflows of Resources	<u>280,845,381</u>
LIABILITIES	
Accounts and claims payable	6,346,145
Accrued liabilities	7,009,794
Incurred but unreported claims	1,022,000
Unearned revenues	509,970
Noncurrent liabilities:	
Due within one year	9,157,272
Due in more than one year	81,462,313
Obligation for other postemployment benefits	12,494,386
Net pension liability	127,601,188
Total Liabilities	<u>245,603,068</u>
DEFERRED INFLOWS OF RESOURCES	
Deferred inflows related to pensions and OPEB	<u>13,433,230</u>
Total Liabilities and Deferred Inflows of Resources	<u>259,036,298</u>
NET POSITION	
Net investment in capital assets	84,616,662
Restricted for:	
Debt service	11,593,327
Employee benefit programs	3,660,400
Capital projects	5,288,129
Unrestricted	(83,349,435)
Total Net Position	<u>\$ 21,809,083</u>

LYON COUNTY SCHOOL DISTRICT

STATEMENT OF ACTIVITIES YEAR ENDED JUNE 30, 2023

PROGRAMS / FUNCTIONS	EXPENSES	PROGRAM REVENUES		NET (EXPENSE) REVENUE AND CHANGES IN NET POSITION	
		CHARGES FOR SERVICES	GRANTS AND CONTRIBUTIONS OPERATING CAPITAL		
Instruction	\$ (61,931,992)	\$ -	\$ 11,563,902	\$ 655,831	\$ (49,712,259)
Support Services	(49,059,900)	-	9,243,478	-	(39,816,422)
Facilities Acquisition and Construction	(645,454)	-	-	-	(645,454)
Food Service and Community Services	(5,468,690)	60,572	6,285,878	-	877,760
Interest and other costs of long-term debt	(2,371,528)	-	-	-	(2,371,528)
Depreciation	(6,967,199)	-	-	-	(6,967,199)
	<u>\$ (126,444,763)</u>	<u>\$ 60,572</u>	<u>\$ 27,093,258</u>	<u>\$ 655,831</u>	<u>(98,635,102)</u>
General Revenues:					
					10,726,659
					90,925,464
					624,003
					1,004,595
					1,953,275
					1,692,782
					<u>106,926,778</u>
					<u>8,291,676</u>
					<u>13,517,407</u>
					<u>\$ 21,809,083</u>

LYON COUNTY SCHOOL DISTRICT

BALANCE SHEET GOVERNMENTAL FUNDS JUNE 30, 2023

(WITH COMPARATIVE ACTUAL AMOUNTS AS OF JUNE 30, 2022)

Page 1 of 2

	<u>GENERAL FUND</u>	<u>SPECIAL EDUCATION FUND</u>	<u>DEBT SERVICE FUND</u>	<u>BOND PROJECTS FUND</u>
ASSETS				
Cash and investments	\$ 20,550,937	\$ 2,027,281	\$ 11,308,562	\$ 31,177,577
Receivables	1,940	29,327	369,732	99,151
Due from other funds	1,770,582	-	-	-
Inventories	293,125	-	-	-
Total Assets	<u>\$ 22,616,584</u>	<u>\$ 2,056,608</u>	<u>\$ 11,678,294</u>	<u>\$ 31,276,728</u>
LIABILITIES				
Accounts payable	\$ 1,397,737	\$ 23,940	\$ -	\$ 2,556,804
Accrued payroll	3,918,351	1,262,469	-	-
Due to other funds	-	-	-	-
Unearned revenue	246,477	-	84,967	-
Total Liabilities	<u>5,562,565</u>	<u>1,286,409</u>	<u>84,967</u>	<u>2,556,804</u>
FUND BALANCES				
Nonspendable	293,125	-	-	-
Restricted	-	770,199	11,593,327	28,719,924
Assigned	7,662,028	-	-	-
Unassigned	9,098,866	-	-	-
Total Fund Balances	<u>17,054,019</u>	<u>770,199</u>	<u>11,593,327</u>	<u>28,719,924</u>
Total Liabilities and Fund Balances	<u>\$ 22,616,584</u>	<u>\$ 2,056,608</u>	<u>\$ 11,678,294</u>	<u>\$ 31,276,728</u>

LYON COUNTY SCHOOL DISTRICT

BALANCE SHEET GOVERNMENTAL FUNDS JUNE 30, 2023

(WITH COMPARATIVE ACTUAL AMOUNTS AS OF JUNE 30, 2022)

Page 2 of 2

	OTHER	TOTALS	
	GOVERNMENTAL FUNDS	2023	2022
ASSETS			
Cash and investments	\$ 11,255,134	\$ 76,319,491	\$ 68,353,047
Receivables	4,785,143	5,285,293	16,804,150
Due from other funds	-	1,770,582	8,217,239
Inventories	25,354	318,479	294,495
Total Assets	\$ 16,065,631	\$ 83,693,845	\$ 93,668,931
LIABILITIES			
Accounts payable	\$ 1,928,642	\$ 5,907,123	\$ 5,026,783
Accrued payroll	1,828,974	7,009,794	5,943,750
Due to other funds	1,770,582	1,770,582	8,217,239
Unearned revenue	178,526	509,970	259,298
Total Liabilities	5,706,724	15,197,469	19,447,070
FUND BALANCES			
Nonspendable	25,354	318,479	294,495
Restricted	10,196,649	51,280,099	55,719,506
Assigned	136,904	7,798,932	3,830,406
Unassigned	-	9,098,866	14,377,454
Total Fund Balances	10,358,907	68,496,376	74,221,861
Total Liabilities and Fund Balances	\$ 16,065,631	\$ 83,693,845	\$ 93,668,931

LYON COUNTY SCHOOL DISTRICT

RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE SHEET TO THE STATEMENT OF NET POSITION JUNE 30, 2023

Total Fund Balance - Governmental Funds	\$ 68,496,376
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.	141,616,445
General obligation bonds are not reported as fund liabilities since they will not be paid with current resources.	(79,780,000)
Premiums related to long-term debt are not capitalized and amortized in the fund statements since they do not represent available resources.	(9,207,286)
Unamortized amounts on refundings are not recognized in the funds.	809,926
The liability for interest on general obligation bonds is reported in the fund statements when due and as accrued in the Statement of Activities.	(349,197)
The liabilities for estimated future payments of benefits to be provided to current and future retirees and the liability for compensated absences are not due and payable in the current period; therefore, the liabilities and related deferred amounts are not reported in the funds.	(14,008,199)
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.	(89,429,382)
Internal service funds are used to account for various employee benefit programs. The assets and liabilities of the internal service funds are included with governmental activities.	<u>3,660,400</u>
Total Net Position - Governmental Activities	<u><u>\$ 21,809,083</u></u>

LYON COUNTY SCHOOL DISTRICT

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES GOVERNMENTAL FUNDS YEAR ENDED JUNE 30, 2023

(WITH COMPARATIVE TOTALS FOR THE YEAR ENDED JUNE 30, 2022)

Page 1 of 2

	GENERAL FUND	SPECIAL EDUCATION FUND	DEBT SERVICE FUND	BOND PROJECTS FUND
REVENUES				
Local sources	\$ 444,605	\$ -	\$ 10,837,457	\$ 899,405
State sources	90,925,464	4,669,092	-	-
Federal sources	756,658	-	-	-
Total Revenues	<u>92,126,727</u>	<u>4,669,092</u>	<u>10,837,457</u>	<u>899,405</u>
EXPENDITURES				
Regular programs	37,203,865	-	-	-
Special programs	-	9,609,790	-	-
Vocational programs	1,541,117	-	-	-
Adult education	3,409	-	-	-
Other instructional programs	-	-	-	-
Extra-curricular activities	1,315,807	-	-	-
Support services:				
Student support	3,546,525	3,752,688	-	-
Instructional staff support	1,881,659	1,495	-	-
General administration	2,295,396	288,883	-	77,646
School administration	8,222,602	-	-	-
Central services	5,919,256	-	-	-
Operations and maintenance	11,119,288	-	-	-
Student transportation	5,091,775	553,163	-	-
Noninstructional services:				
Food service	-	-	-	-
Community service	-	-	-	-
Facilities acquisition and construction	-	-	-	18,590,227
Debt service:				
Principal	-	-	6,080,000	-
Interest	-	-	3,556,481	-
Other	-	-	-	-
Total Expenditures	<u>78,140,699</u>	<u>14,206,019</u>	<u>9,636,481</u>	<u>18,667,873</u>
Revenues Over (Under) Expenditures	<u>13,986,028</u>	<u>(9,536,927)</u>	<u>1,200,976</u>	<u>(17,768,468)</u>
OTHER FINANCING SOURCES (USES)				
Sales of capital assets	86,474	-	-	-
Proceeds from bond sales	-	-	-	6,500,000
Bond premium	-	-	-	-
Transfers (to) from other funds	(11,665,078)	9,590,088	-	-
Total Other Financing Sources (Uses)	<u>(11,578,604)</u>	<u>9,590,088</u>	<u>-</u>	<u>6,500,000</u>
Net Change in Fund Balances	2,407,424	53,161	1,200,976	(11,268,468)
FUND BALANCES, July 1,	<u>14,646,595</u>	<u>717,038</u>	<u>10,392,351</u>	<u>39,988,392</u>
FUND BALANCES, June 30	<u>\$ 17,054,019</u>	<u>\$ 770,199</u>	<u>\$ 11,593,327</u>	<u>\$ 28,719,924</u>

LYON COUNTY SCHOOL DISTRICT

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES GOVERNMENTAL FUNDS YEAR ENDED JUNE 30, 2023

(WITH COMPARATIVE TOTALS FOR THE YEAR ENDED JUNE 30, 2022)

Page 2 of 2

	OTHER	TOTALS	
	GOVERNMENTAL FUNDS	2023	2022
REVENUES			
Local sources	\$ 3,810,777	\$ 15,992,244	\$ 13,221,581
State sources	2,450,583	98,045,139	95,616,763
Federal sources	19,855,924	20,612,582	21,226,715
Total Revenues	<u>26,117,284</u>	<u>134,649,965</u>	<u>130,065,059</u>
EXPENDITURES			
Regular programs	1,842,073	39,045,938	42,500,315
Special programs	2,312,160	11,921,950	11,878,915
Vocational programs	510,131	2,051,248	2,132,611
Adult education	372,345	375,754	332,641
Other instructional programs	4,929,419	4,929,419	1,510,137
Extra-curricular activities	1,087,000	2,402,807	2,372,101
Support services:			
Student support	2,621,882	9,921,095	9,769,125
Instructional staff support	1,833,101	3,716,255	2,847,036
General administration	600,127	3,262,052	3,111,711
School administration	64,665	8,287,267	8,299,187
Central services	258,942	6,178,198	6,944,521
Operations and maintenance	1,521,709	12,640,997	10,598,408
Student transportation	16,806	5,661,744	4,979,864
Noninstructional services:			
Food service	6,044,768	6,044,768	4,105,529
Community service	58,548	58,548	73,104
Facilities acquisition and construction	2,237,176	20,827,403	8,344,014
Debt service:			
Principal	-	6,080,000	8,610,000
Interest	-	3,556,481	2,229,345
Other	-	-	2,350
Total Expenditures	<u>26,310,852</u>	<u>146,961,924</u>	<u>130,640,914</u>
Revenues Over (Under) Expenditures	<u>(193,568)</u>	<u>(12,311,959)</u>	<u>(575,855)</u>
OTHER FINANCING SOURCES (USES)			
Sales of capital assets	-	86,474	38,405
Proceeds from bond sales	-	6,500,000	37,365,000
Bond premium	-	-	4,362,247
Transfers (to) from other funds	2,074,990	-	-
Total Other Financing Sources (Uses)	<u>2,074,990</u>	<u>6,586,474</u>	<u>41,765,652</u>
Net Change in Fund Balances	<u>1,881,422</u>	<u>(5,725,485)</u>	<u>41,189,797</u>
FUND BALANCES, July 1,	<u>8,477,485</u>	<u>74,221,861</u>	<u>33,032,064</u>
FUND BALANCES, June 30	<u>\$ 10,358,907</u>	<u>\$ 68,496,376</u>	<u>\$ 74,221,861</u>

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, 2023

Net Change in Fund Balances - Governmental Funds \$ (5,725,485)

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.	15,997,450
In the Statement of Activities, interest is accrued on outstanding bonds, whereas in governmental funds, an interest expenditure is reported when due.	548,562
Issuance of new debt is a resource in the governmental funds, but increases long-term liabilities in the Statement of Net Position.	(6,500,000)
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.	802,272
Change in pension expense related to deferred items.	(3,326,856)
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.	(165,881)
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.	6,080,000
The change in the long-term portion of compensated absences is reported in the Statement of Activities. These do not require the use of current financial resources and therefore are not reported as expenditures in governmental funds.	132,590
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.	424,208
Internal service funds are used by the District to charge the costs of employee benefit programs to the individual funds. The net income (loss) of the internal service funds are reported with governmental activities.	<u>24,816</u>

Change in Net Position \$ 8,291,676

LYON COUNTY SCHOOL DISTRICT

GENERAL FUND STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL YEAR ENDED JUNE 30, 2023

(WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2022)

	2023 BUDGET		2023		2022
	ORIGINAL	FINAL	ACTUAL	VARIANCE TO FINAL BUDGET	ACTUAL
REVENUES					
Local Sources:					
Earnings on investments	\$ 15,000	\$ 15,000	\$ 26,457	\$ 11,457	\$ -
Indirect cost recovery	-	-	319,216	319,216	-
Other local revenue	26,000	26,000	98,932	72,932	(188,070)
	41,000	41,000	444,605	403,605	(188,070)
State Sources:					
Pupil-Centered Funding Plan	82,696,093	90,563,494	90,925,464	361,970	80,271,823
Federal Sources:					
E-Rate funds	250,000	-	655,831	655,831	833,398
Forest Service	50,000	50,000	100,827	50,827	109,734
	300,000	50,000	756,658	706,658	943,132
Total Revenue	83,037,093	90,654,494	92,126,727	1,472,233	81,026,885
EXPENDITURES					
Regular Programs:					
Instruction:					
Salaries	25,179,005	27,464,160	24,842,181	2,621,979	23,594,417
Benefits	11,120,665	11,692,456	10,250,078	1,442,378	9,894,618
Purchased services	212,577	244,315	188,443	55,872	160,144
Supplies	1,936,925	1,965,565	1,917,178	48,387	2,495,953
Other	6,835	6,835	5,985	850	9,447
Total Regular Programs	38,456,007	41,373,331	37,203,865	4,169,466	36,154,579
Special Programs:					
Gifted and Talented:					
Salaries	224,891	-	-	-	194,891
Benefits	89,772	-	-	-	112,411
Total Special Programs	314,663	-	-	-	307,302

Continued on next page.

LYON COUNTY SCHOOL DISTRICT

GENERAL FUND STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL YEAR ENDED JUNE 30, 2023

(WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2022)

	2023 BUDGET		2023		2022
	ORIGINAL	FINAL	ACTUAL	VARIANCE TO FINAL BUDGET	ACTUAL
Vocational Programs:					
Salaries	\$ 1,203,363	\$ 1,128,363	\$ 955,800	\$ 172,563	\$ 1,057,445
Benefits	496,644	471,644	414,649	56,995	450,592
Purchased services	37,882	137,882	69,676	68,206	89,223
Supplies	100,589	150,589	100,756	49,833	116,016
Other	1,149	1,149	236	913	1,492
Total Vocational Programs	1,839,627	1,889,627	1,541,117	348,510	1,714,768
Other Instructional Programs:					
Salaries	1,568,334	-	-	-	467,044
Benefits	628,884	-	-	-	201,815
Purchased services	31,738	-	-	-	-
Supplies	18,640	-	-	-	3,115
Total Other Instructional Programs	2,247,596	-	-	-	671,974
Adult Education:					
Salaries	27,811	27,811	-	27,811	500
Benefits	6,220	6,220	-	6,220	208
Purchased services	12,286	12,286	1,243	11,043	1,765
Supplies	18,429	18,429	2,166	16,263	440
Total Adult Education	64,746	64,746	3,409	61,337	2,913
Extra-Curricular Activities:					
Co-Curricular:					
Salaries	354,727	538,727	235,670	303,057	246,575
Benefits	13,099	19,099	6,740	12,359	7,141
Purchased services	12,636	12,636	2,700	9,936	6,943
Supplies	6,266	16,266	6,390	9,876	3,587
Other	62,721	62,721	755	61,966	679
	449,449	649,449	252,255	397,194	264,925

Continued on next page.

LYON COUNTY SCHOOL DISTRICT

GENERAL FUND STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL YEAR ENDED JUNE 30, 2023

(WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2022)

	2023 BUDGET		2023		2022
	ORIGINAL	FINAL	ACTUAL	VARIANCE TO FINAL BUDGET	ACTUAL
Extra-Curricular Activities (Cont'd):					
Athletics:					
Salaries	\$ 819,506	\$ 774,506	\$ 639,049	\$ 135,457	\$ 653,666
Benefits	78,713	78,713	58,984	19,729	58,184
Purchased services	182,753	182,753	185,335	(2,582)	183,360
Supplies	123,228	148,228	156,720	(8,492)	122,250
Other	411,123	431,123	23,464	407,659	16,414
	1,615,323	1,615,323	1,063,552	551,771	1,033,874
Total Extra-Curricular	2,064,772	2,264,772	1,315,807	948,965	1,298,799
Undistributed Expenditures:					
Student Support:					
Salaries	2,719,786	2,819,786	2,428,047	391,739	2,284,116
Benefits	1,041,208	1,041,208	986,853	54,355	907,825
Purchased services	136,527	136,527	108,025	28,502	1,192
Supplies	19,090	19,090	23,600	(4,510)	13,986
Other	484	484	-	484	-
	3,917,095	4,017,095	3,546,525	470,570	3,207,119
Instructional Staff Support:					
Salaries	1,399,188	1,399,188	1,087,034	312,154	1,066,304
Benefits	474,480	474,480	342,046	132,434	337,739
Purchased services	143,058	243,058	231,825	11,233	133,841
Supplies	336,018	306,018	187,663	118,355	152,727
Other	3,761	33,761	33,091	670	18,288
	2,356,505	2,456,505	1,881,659	574,846	1,708,899
General Administration:					
Salaries	989,047	1,089,047	777,311	311,736	868,098
Benefits	619,428	619,428	514,337	105,091	675,467
Purchased services	623,282	623,282	894,784	(271,502)	578,107
Supplies	30,343	100,343	79,376	20,967	31,117
Property	-	-	-	-	19,734
Other	204,965	134,965	29,588	105,377	16,390
	2,467,065	2,567,065	2,295,396	271,669	2,188,913
Continued on next page.	2,467,065	2,567,065	2,295,396	271,669	2,188,913

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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, 2023

(WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2022)

	2023 BUDGET		2023		2022
	ORIGINAL	FINAL	ACTUAL	VARIANCE TO FINAL BUDGET	ACTUAL
School Administration:					
Salaries	\$ 6,699,254	\$ 6,759,254	\$ 5,587,496	\$ 1,171,758	\$ 5,537,086
Benefits	2,412,906	2,412,906	2,116,796	296,110	2,087,734
Purchased services	423,470	418,470	253,938	164,532	223,854
Supplies	219,880	279,880	244,901	34,979	189,574
Property	33,539	13,539	5,494	8,045	5,500
Other	11,824	16,824	13,977	2,847	9,871
	<u>9,800,873</u>	<u>9,900,873</u>	<u>8,222,602</u>	<u>1,678,271</u>	<u>8,053,619</u>
Central Services:					
Salaries	2,361,571	2,261,571	1,898,077	363,494	1,968,541
Benefits	749,693	749,693	591,479	158,214	627,486
Purchased services	1,506,878	1,706,878	1,571,847	135,031	1,447,276
Supplies	1,636,470	1,336,470	1,148,613	187,857	2,351,681
Property	480,399	380,399	346,164	34,235	125,571
Other	29,718	429,718	363,076	66,642	13,776
	<u>6,764,729</u>	<u>6,864,729</u>	<u>5,919,256</u>	<u>945,473</u>	<u>6,534,331</u>
Operation and Maintenance:					
Salaries	4,347,274	3,527,274	3,345,640	181,634	3,433,392
Benefits	1,506,826	1,211,826	1,149,601	62,225	1,181,350
Purchased services	1,548,221	2,223,221	2,147,008	76,213	1,696,944
Supplies	2,743,972	3,918,971	3,919,572	(601)	2,589,585
Property	26,876	546,876	514,198	32,678	1,037,390
Other	11,180	56,180	43,269	12,911	13,346
	<u>10,184,349</u>	<u>11,484,348</u>	<u>11,119,288</u>	<u>365,060</u>	<u>9,952,007</u>
Student Transportation:					
Salaries	2,644,131	2,234,131	2,188,566	45,565	1,994,861
Benefits	985,891	810,891	770,657	40,234	719,588
Purchased services	370,420	470,420	467,187	3,233	275,636
Supplies	705,213	1,022,213	1,000,727	21,486	884,002
Property	810,000	665,000	657,993	7,007	129,387
Other	(306,000)	7,000	6,645	355	2,120
	<u>5,209,655</u>	<u>5,209,655</u>	<u>5,091,775</u>	<u>117,880</u>	<u>4,005,594</u>

Continued on next page.

LYON COUNTY SCHOOL DISTRICT

GENERAL FUND STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL YEAR ENDED JUNE 30, 2023

(WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2022)

	2023 BUDGET		2023		2022
	ORIGINAL	FINAL	ACTUAL	VARIANCE TO FINAL BUDGET	ACTUAL
Total Undistributed Expenditures	\$ 40,700,271	\$ 42,500,270	\$ 38,076,501	\$ 4,423,769	\$ 35,650,482
Total Expenditures	85,687,682	88,092,746	78,140,699	9,952,047	75,800,817
Revenues Over Expenditures	(2,650,589)	2,561,748	13,986,028	11,424,280	5,226,068
OTHER FINANCING SOURCES (USES)					
Sales of capital assets	-	-	86,474	86,474	38,405
Transfers from other funds	-	10	10	-	109,135
Transfers (to) other funds	(1,400,000)	(12,415,088)	(11,665,088)	750,000	(1,400,000)
Contingency	(500,000)	(500,000)	-	500,000	-
Total Other Financing (Uses)	(1,900,000)	(12,915,078)	(11,578,604)	1,336,474	(1,252,460)
Net Change in Fund Balance	(4,550,589)	(10,353,330)	2,407,424	12,760,754	3,973,608
FUND BALANCE, July 1	<u>8,843,854</u>	<u>14,646,595</u>	<u>14,646,595</u>	<u>-</u>	<u>10,672,987</u>
FUND BALANCE, June 30	<u>\$ 4,293,265</u>	<u>\$ 4,293,265</u>	<u>\$ 17,054,019</u>	<u>\$ 12,760,754</u>	<u>\$ 14,646,595</u>

LYON COUNTY SCHOOL DISTRICT

SPECIAL EDUCATION FUND STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL YEAR ENDED JUNE 30, 2023

(WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2022)

	2023 BUDGET		2023		2022
	ORIGINAL	FINAL	ACTUAL	VARIANCE TO FINAL BUDGET	ACTUAL
REVENUES					
State Sources:					
Pupil-Centered Funding Plan	\$ 12,666,299	\$ 4,476,211	\$ 4,669,092	\$ 192,881	\$ 12,655,661
EXPENDITURES					
Special Programs:					
Instruction:					
Salaries	6,962,798	6,630,043	6,614,967	15,076	6,557,927
Benefits	2,904,280	2,974,280	2,971,105	3,175	2,889,035
Purchased services	124,583	4,583	-	4,583	168
Supplies	30,692	30,692	16,218	14,474	23,253
Property	-	10,000	7,500	2,500	-
	10,022,353	9,649,598	9,609,790	39,808	9,470,383
Undistributed Expenditures:					
Student Support:					
Salaries	1,892,918	2,058,529	1,901,788	156,741	1,494,656
Benefits	826,325	826,325	770,067	56,258	611,816
Purchased services	286,165	1,086,165	1,080,732	5,433	803,188
Supplies	1,104	1,104	102	1,002	172
	3,006,512	3,972,123	3,752,688	219,435	2,909,832
Instructional Staff Support:					
Salaries	5,851	5,851	1,317	4,534	-
Benefits	1,178	1,178	121	1,057	-
Purchased services	552	552	57	495	-
Supplies	828	828	-	828	-
	8,409	8,409	1,495	6,914	-
General Administration:					
Salaries	184,193	219,193	206,968	12,225	188,831
Benefits	69,862	119,862	68,928	50,934	67,014
Purchased services	19,145	24,145	11,679	12,466	7,065
Supplies	11,036	11,036	1,309	9,727	1,833
	284,236	374,236	288,883	85,353	264,743

Continued on next page.

LYON COUNTY SCHOOL DISTRICT

SPECIAL EDUCATION FUND STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL YEAR ENDED JUNE 30, 2023

(WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2022)

	<u>2023 BUDGET</u>		<u>2023</u>		<u>2022</u>
	<u>ORIGINAL</u>	<u>FINAL</u>	<u>ACTUAL</u>	<u>VARIANCE TO FINAL BUDGET</u>	<u>ACTUAL</u>
Operations and Maintenance:					
Supplies	\$ -	\$ -	\$ -	\$ -	\$ 2,505
Student Transportation:					
Salaries	471,602	471,602	395,132	76,470	497,680
Benefits	206,094	206,094	158,031	48,063	204,590
Purchased services	16,886	16,886	-	16,886	-
	<u>694,582</u>	<u>694,582</u>	<u>553,163</u>	<u>141,419</u>	<u>702,270</u>
Total Undistributed Expenditures	<u>3,993,739</u>	<u>5,049,350</u>	<u>4,596,229</u>	<u>453,121</u>	<u>3,879,350</u>
Total Expenditures	<u>14,016,092</u>	<u>14,698,948</u>	<u>14,206,019</u>	<u>492,929</u>	<u>13,349,733</u>
Revenues Over (Under)					
Expenditures	(1,349,793)	(10,222,737)	(9,536,927)	685,810	(694,072)
OTHER FINANCING SOURCES					
Transfers from other funds	<u>1,400,000</u>	<u>9,590,088</u>	<u>9,590,088</u>	<u>-</u>	<u>1,400,000</u>
Net Change in Fund Balance	50,207	(632,649)	53,161	685,810	705,928
FUND BALANCE, July 1	<u>34,182</u>	<u>717,038</u>	<u>717,038</u>	<u>-</u>	<u>11,110</u>
FUND BALANCE, June 30	<u>\$ 84,389</u>	<u>\$ 84,389</u>	<u>\$ 770,199</u>	<u>\$ 685,810</u>	<u>\$ 717,038</u>

LYON COUNTY SCHOOL DISTRICT

PROPRIETARY FUNDS
STATEMENT OF NET POSITION
JUNE 30, 2023

(WITH COMPARATIVE ACTUAL AMOUNTS FOR JUNE 30, 2022)

	GOVERNMENTAL ACTIVITIES INTERNAL SERVICE FUNDS	
	2023	2022
ASSETS		
Cash and investments	\$ 4,111,481	\$ 3,966,789
Accounts receivable	6,744	11,286
Restricted cash	654,000	573,000
Total Assets	4,772,225	4,551,075
LIABILITIES		
Accounts and claims payable	89,825	53,491
Incurred but unreported claims	1,022,000	862,000
Total Liabilities	1,111,825	915,491
NET POSITION		
Restricted for employee benefits program	\$ 3,660,400	\$ 3,635,584

LYON COUNTY SCHOOL DISTRICT

PROPRIETARY FUNDS
STATEMENT OF REVENUES, EXPENSES,
AND CHANGES IN FUND NET POSITION
YEAR ENDED JUNE 30, 2023

(WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2022)

	GOVERNMENTAL ACTIVITIES INTERNAL SERVICE FUNDS	
	<u>2023</u>	<u>2022</u>
OPERATING REVENUES		
Charges for services	\$ 808,613	\$ 826,255
Refunds and rebates	-	252,416
	<u>808,613</u>	<u>1,078,671</u>
OPERATING EXPENSES		
Benefit claims	634,569	562,052
Purchased services	95,951	170,186
Other	53,277	1,205
	<u>783,797</u>	<u>733,443</u>
Total Operating Expenses	<u>783,797</u>	<u>733,443</u>
Operating Income (Loss)	24,816	345,228
NONOPERATING REVENUES		
Earnings on investments	-	427
	<u>-</u>	<u>427</u>
Change in Net Position	24,816	345,655
NET POSITION, July 1	<u>3,635,584</u>	<u>3,289,929</u>
NET POSITION, June 30	<u>\$ 3,660,400</u>	<u>\$ 3,635,584</u>

LYON COUNTY SCHOOL DISTRICT

PROPRIETARY FUNDS STATEMENT OF CASH FLOWS YEAR ENDED JUNE 30, 2023

(WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2022)

	GOVERNMENTAL ACTIVITIES INTERNAL SERVICE FUNDS	
	<u>2023</u>	<u>2022</u>
CASH FLOWS FROM OPERATING ACTIVITIES		
Premiums received from other funds	\$ 813,155	\$ 836,245
Refunds and rebates received	-	252,416
Payments of benefits	(474,569)	(621,937)
Insurance premiums and other payments	<u>(112,894)</u>	<u>(224,225)</u>
Net Cash Provided (Used) by Operating Activities	<u>225,692</u>	<u>242,499</u>
CASH FLOWS FROM INVESTING ACTIVITIES		
Interest received on investments	<u>-</u>	<u>427</u>
Net Increase (Decrease) in Cash and Cash Equivalents	225,692	242,926
CASH AND CASH EQUIVALENTS, July 1	<u>4,539,789</u>	<u>4,296,863</u>
CASH AND CASH EQUIVALENTS, June 30	<u>\$ 4,765,481</u>	<u>\$ 4,539,789</u>
RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES		
Operating income (loss)	<u>\$ 24,816</u>	<u>\$ 345,228</u>
Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities:		
Changes in assets and liabilities:		
Accounts receivable	4,542	9,990
Accounts and claims payable	36,334	(73,719)
Incurred but unreported claims	<u>160,000</u>	<u>(39,000)</u>
Total Adjustments	<u>200,876</u>	<u>(102,729)</u>
NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES	<u>\$ 225,692</u>	<u>\$ 242,499</u>

LYON COUNTY SCHOOL DISTRICT

FIDUCIARY FUND
STATEMENT OF FIDUCIARY NET POSITION
JUNE 30, 2023
(WITH COMPARATIVE ACTUAL AMOUNTS FOR JUNE 30, 2022)

	PRIVATE PURPOSE TRUST STUDENT SCHOLARSHIPS	
	2023	2022
ASSETS		
Cash and investments	\$ 931,674	\$ 941,202
Total Assets	931,674	941,202
LIABILITIES	-	-
Total Liabilities	-	-
NET POSITION		
Held in trust for student scholarships:		
Expendable	931,674	941,202
Total Net Position	\$ 931,674	\$ 941,202

LYON COUNTY SCHOOL DISTRICT

STATEMENT OF CHANGES IN FIDUCIARY NET POSITION YEAR ENDED JUNE 30, 2023

(WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2022)

	PRIVATE-PURPOSE TRUST STUDENT SCHOLARSHIPS	
	<u>2023</u>	<u>2022</u>
ADDITIONS		
Earnings on investments	\$ -	\$ 3,484
DEDUCTIONS		
Scholarships paid	<u>9,528</u>	<u>24,996</u>
Change in Net Position	(9,528)	(21,512)
NET POSITION, July 1	<u>941,202</u>	<u>962,714</u>
NET POSITION, June 30	<u>\$ 931,674</u>	<u>\$ 941,202</u>

LYON COUNTY SCHOOL DISTRICT

NOTES TO FINANCIAL STATEMENTS

JUNE 30, 2023

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

Reporting Entity

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

Basic Financial Statements – District-Wide Statements

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

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

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

LYON COUNTY SCHOOL DISTRICT

NOTES TO FINANCIAL STATEMENTS

JUNE 30, 2023

Basic Financial Statements – Fund Financial Statements

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

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

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

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

The District 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.

LYON COUNTY SCHOOL DISTRICT

NOTES TO FINANCIAL STATEMENTS

JUNE 30, 2023

Debt Service Fund

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

Bond Projects Fund

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

The District reports the following *nonmajor* governmental funds:

Federal Grants	State Grants
Federal School Lunch	Medicaid
Pupil-Centered Funding Plan:	Student Accounts
English Learner	Capital Projects
Gifted and Talented	Building and Sites
At-Risk	Residential Construction Tax
Adult Education	
Private Donations and Grants	

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.

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.

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.

LYON COUNTY SCHOOL DISTRICT

NOTES TO FINANCIAL STATEMENTS

JUNE 30, 2023

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.

LYON COUNTY SCHOOL DISTRICT

NOTES TO FINANCIAL STATEMENTS

JUNE 30, 2023

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.

LYON COUNTY SCHOOL DISTRICT

NOTES TO FINANCIAL STATEMENTS

JUNE 30, 2023

- 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:

LYON COUNTY SCHOOL DISTRICT

NOTES TO FINANCIAL STATEMENTS

JUNE 30, 2023

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

Long-term Obligations

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

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

Vacation Time and Sick Leave Benefits

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

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

LYON COUNTY SCHOOL DISTRICT

NOTES TO FINANCIAL STATEMENTS

JUNE 30, 2023

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 2022 financial statements. It has been provided to add comparability, but is not considered full disclosure of transactions for 2022. 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.

LYON COUNTY SCHOOL DISTRICT

NOTES TO FINANCIAL STATEMENTS

JUNE 30, 2023

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.

LYON COUNTY SCHOOL DISTRICT

NOTES TO FINANCIAL STATEMENTS JUNE 30, 2023

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

The following possible violation of NRS and the Nevada Administrative Code (NAC) was noted for the year ended June 30, 2023:

- NRS 354.626 generally prohibits the expenditure of money or incurring a liability in excess of the amount appropriated. The following overexpenditure appears to be a potential violation:

<u>Fund</u>	<u>Program</u>	<u>Expenditures in Excess of Appropriations</u>
Student Accounts	Co-curricular/Athletics	\$ 13,000

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, 2023, the District had the following amounts reported as cash and investments:

Government-Wide Balances:	
Pooled cash	\$ 41,374,154
Investments	39,710,818
	<u>81,084,972</u>
Fiduciary Fund:	
Student Scholarship Fund investments	931,674
Total Cash and Investments	<u>\$ 82,016,646</u>

A portion of the District's cash and investments is restricted by Nevada Statutes. The amount restricted at June 30, 2023, is \$654,000, which is held in a restricted bank account to secure future workers' compensation claims.

LYON COUNTY SCHOOL DISTRICT

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The District participates in a cash sweep program through Wells Fargo Advisors whereby excess cash balances (as established by the District and periodically adjusted) are “swept” over night into Allspring Government Money Market Fund. This fund invests in high-quality, short-term, U.S. dollar-denominated money market instruments that consist of U.S. Government obligations and repurchase agreements collateralized by U.S. government obligations. The sweep into the Allspring Government Money Market Fund is not insured or guaranteed by the Federal Deposit Insurance Corporation or any other government agency. The funds swept into the Allspring account as of June 30, 2023 amounted to \$29,027,176. As the funds are immediately available to the District, they are considered cash and cash equivalents and are included in the District’s pooled cash noted above. As of June 30, 2023, the average fund yield was 4.959%.

Except for financial reporting purposes, the cash and investments balances in the District’s Fiduciary fund is 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.

As of June 30, 2023, the District had the following investments with the maturities noted:

	Fair Value	Investment Maturities (In Years)		
		< 1	1-3	>3
Corporate Bonds	\$ 4,653,910	\$ 2,340,624	\$ 1,236,182	\$ 1,077,104
U.S. Treasury Notes	4,683,879	1,880,659	1,674,906	1,128,314
Government Agency Bonds	1,990,076	1,697,375	-	292,701
Corporate Asset Backed Securities	1,572,189	-	49,467	1,522,722
Government Mortgage Pool	556,517	-	-	556,517
Mortgage Backed Securities	1,735,680	-	-	1,735,680
Principal Public Deposit Sweep	244,768	244,768	-	-
Barclays Bank - Money Market	559,450	559,450	-	-
State of NV Local Government Investment Pool	23,652,892	23,652,892	-	-
	39,649,361	<u>\$ 30,375,768</u>	<u>\$ 2,960,555</u>	<u>\$ 6,313,038</u>
Accrued interest	<u>61,457</u>			
Total Investments	<u>\$ 39,710,818</u>			

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

LYON COUNTY SCHOOL DISTRICT

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JUNE 30, 2023

unobservable inputs. The District does not have any investments that are measured using Level 2 or 3 inputs. As of June 30, 2023, the District had recurring fair value measurements, as presented below:

	Fair Value	Fair Value Measurements Using Input Levels		
		1	2	3
Investments:				
Corporate Bonds	\$ 4,653,910	\$ -	\$ 4,653,910	\$ -
U.S. Treasury Notes	4,683,879	4,683,879	-	-
Government Agency Bonds	1,990,076	-	1,990,076	-
Corporate Asset Backed Securities	1,572,189	-	1,572,189	-
Government Mortgage Pool	556,517	-	556,517	-
Mortgage Backed Securities	1,735,680	-	1,735,680	-
Principal Public Deposit Sweep	244,768	224,768	-	-
Barclays Bank - Money Market	559,450	559,450	-	-
	\$ 15,996,469	\$ 5,468,097	\$ 10,508,372	\$ -
Investments Not Classified by Level:				
Accrued interest	61,457			
State of NV Local Government Investment Pool	23,652,892			
Total Investments	\$ 39,710,818			

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 \$23,652,892 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.

In addition to the District's investment in the State of Nevada Local Government Investment Pool (LGIP), discussed above, the District also has investments held with US Bank. Further, Principal Bank is the District's custodian for the investments established through its investment advisor, Buckhead Capital Management. Securities purchased in the District's portfolios are held in a separate safekeeping account at US Bank and Principal Bank and registered in the name of the District. Specific investment guidelines, originally established by the State of Nevada's NWest program, are in place to address the various types of investment risk.

LYON COUNTY SCHOOL DISTRICT

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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. Except for the District's participation in the cash sweep program, its bank deposits are generally covered by FDIC insurance and are collateralized by the Office of the State Treasurer.

NOTE 5 – INTERFUND RECEIVABLES, PAYABLES, AND TRANSFERS

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

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

Interfund receivable and payable balances as of June 30, 2023 are as follows:

LYON COUNTY SCHOOL DISTRICT

NOTES TO FINANCIAL STATEMENTS

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	<u>Interfund Receivables</u>	<u>Interfund Payables</u>
General Fund	\$ 1,770,582	\$ -
Nonmajor Governmental Funds:		
Federal Grants	-	1,286,676
State Grants Fund	-	365,154
Adult Education Fund	-	118,752
	<u>\$ 1,770,582</u>	<u>\$ 1,770,582</u>

During the year, the General Fund transferred \$9,590,088 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, 2023:

	<u>Balance July 1, 2022</u>	<u>Additions/ Transfers</u>	<u>Deletions/ Transfers</u>	<u>Balance June 30, 2023</u>
Nondepreciable Capital Assets				
Land	\$ 8,830,484	\$ -	\$ -	\$ 8,830,484
Construction in progress	3,526,733	17,209,092	(1,877,661)	18,858,164
	<u>12,357,217</u>	<u>17,209,092</u>	<u>(1,877,661)</u>	<u>27,688,648</u>
Depreciable Capital Assets				
Buildings and improvements	161,379,664	4,850,518	-	166,230,182
Infrastructure	20,829,275	-	-	20,829,275
Equipment and vehicles	33,783,503	2,638,615	-	36,422,118
	<u>215,992,442</u>	<u>7,489,133</u>	<u>-</u>	<u>223,481,575</u>
Less accumulated depreciation:				
Buildings and improvements	(67,718,032)	(5,205,572)	-	(72,923,604)
Infrastructure	(9,767,252)	(671,883)	-	(10,439,135)
Equipment and vehicles	(25,101,295)	(1,089,744)	-	(26,191,039)
	<u>(102,586,579)</u>	<u>(6,967,199)</u>	<u>-</u>	<u>(109,553,778)</u>
Depreciable assets, net	<u>113,405,863</u>	<u>521,934</u>	<u>-</u>	<u>113,927,797</u>
Governmental Activities				
Capital Assets, net	<u>\$ 125,763,080</u>	<u>\$ 17,731,026</u>	<u>\$ (1,877,661)</u>	<u>\$ 141,616,445</u>

Depreciation expense for the year was \$6,967,199.

LYON COUNTY SCHOOL DISTRICT

NOTES TO FINANCIAL STATEMENTS

JUNE 30, 2023

NOTE 7 – LONG-TERM DEBT

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

Changes in Long-Term Debt

	Balance July 1, 2022	Increases	Decreases	Balance June 30, 2023	Due Within One Year
General obligation bonds	\$ 79,360,000	\$ 6,500,000	\$ (6,080,000)	\$ 79,780,000	\$ 8,355,000
Deferred amounts for issuance of premiums	10,009,558	-	(802,272)	9,207,286	802,272
Compensated absences	1,764,889	-	(132,590)	1,632,299	-
	<u>91,134,447</u>	<u>6,500,000</u>	<u>(7,014,862)</u>	<u>90,619,585</u>	<u>9,157,272</u>
Net pension liability	66,766,497	60,834,691	-	127,601,188	-
Obligation for OPEB	19,461,211	-	(6,966,825)	12,494,386	-
	<u>\$ 177,362,155</u>	<u>\$ 67,334,691</u>	<u>\$(13,981,687)</u>	<u>\$ 230,715,159</u>	<u>\$ 9,157,272</u>

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

General Obligation Bonds

In June 2023, the District issued the “2023 Various Purpose Rollover Bonds” with a par amount of \$6,500,000. The new bonds bear interest at the rate of 3.710% through maturity in June 2026.

Bonds payable as of June 30, 2023 are comprised of the following general obligation issues and are serviced by property tax revenues received by the Debt Service Fund:

LYON COUNTY SCHOOL DISTRICT

NOTES TO FINANCIAL STATEMENTS

JUNE 30, 2023

Series	Date Issued	Date of Final Maturity	Interest Rate	Original Amount Issued	Balance on June 30, 2023	Principal Due Within One Year
2013	3/13/13	4/1/25	1.99%	\$ 9,765,000	\$ 1,325,000	\$ 655,000
2016A	6/21/16	4/1/36	2.37%	6,400,000	5,460,000	330,000
2017A	8/8/17	6/1/30	2.01%	17,900,000	10,320,000	1,395,000
2019	10/9/19	4/1/28	1.66%	7,055,000	6,310,000	1,620,000
2021	3/11/21	6/1/41	1.48%	14,925,000	13,640,000	1,420,000
2022A	3/10/22	6/1/42	2.50%	27,660,000	27,020,000	150,000
2022B	3/10/22	6/1/42	1.88%	9,705,000	9,205,000	695,000
2023	6/13/23	6/1/26	3.77%	6,500,000	6,500,000	2,090,000
					<u>\$ 79,780,000</u>	<u>\$ 8,355,000</u>

As of June 30, 2023, the District's limit of bonded indebtedness as defined by NRS 387.400 was \$354,956,715. The District had \$79,780,000 in bonded debt outstanding, leaving an unused bonding capacity of \$275,176,715. 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, 2023 are as follows:

Fiscal Year	Principal	Interest	Total Requirements
2024	\$ 8,335,000	\$ 3,178,424	\$ 11,513,424
2025	8,740,000	2,818,649	11,558,649
2026	8,290,000	2,433,027	10,723,027
2027	5,710,000	2,055,388	7,765,388
2028	5,980,000	1,780,388	7,760,388
2029-2033	20,185,000	5,569,965	25,754,965
2034-2038	13,690,000	2,307,824	15,997,824
2039-2042	8,850,000	673,500	9,523,500
	<u>\$ 79,780,000</u>	<u>\$ 20,817,165</u>	<u>\$ 100,597,165</u>

The principal amounts shown above exclude unamortized bond premiums of \$9,207,286 as of June 30, 2023, of which \$800,635 will be amortized in FY 24.

Interest expense reported in the Statement of Activities for FY23 was \$2,371,528.

LYON COUNTY SCHOOL DISTRICT

NOTES TO FINANCIAL STATEMENTS

JUNE 30, 2023

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, 2023, this deferred outflow of resources was \$809,926 and the amortization in 2023 was \$165,881 which is included with interest expense in the Statement of Activities.

NOTE 8 – RISK FINANCING

Self-Insured Workers Compensation Benefits

Effective July 1, 2003, the District adopted a self-insured program for providing workers compensation benefits paid due to work related injuries. The program is accounted for in the Workers Compensation Insurance Fund. Under the self-insured program, the District contracts with a third-party administrator to process claims and purchased reinsurance to cover individual claims that exceed \$250,000. The liability for incurred but unreported claims as of June 30, 2023 is \$1,022,000 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.

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.

LYON COUNTY SCHOOL DISTRICT

NOTES TO FINANCIAL STATEMENTS

JUNE 30, 2023

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.

LYON COUNTY SCHOOL DISTRICT

NOTES TO FINANCIAL STATEMENTS

JUNE 30, 2023

Contributions

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

The required contribution rates for the year ended June 30, 2023 were 15.50% for the EE/ER plan and 29.75% for the EPC plan. The District's contributions to the Plan were \$7,945,749 for the year ended June 30, 2023.

PERS Investment Policy

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

The following was the PERS Board's adopted policy target asset allocation as of June 30, 2022:

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

Net Pension Liability

As of June 30, 2023, the District reported a liability of \$127,601,188 for its proportionate share of the net pension liability. The net pension liability was measured as of June 30, 2022 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, 2022, the District's proportion of the regular plan was .70674%, which was a decrease of .02541 from its .73215% proportion measured as of June 30, 2021.

LYON COUNTY SCHOOL DISTRICT

NOTES TO FINANCIAL STATEMENTS JUNE 30, 2023

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

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

	1% Decrease in Discount Rate (6.25%)	Discount Rate (7.25%)	1% Increase in Discount Rate (8.25%)
Net Pension Liability	<u>\$ 195,909,565</u>	<u>\$ 127,601,188</u>	<u>\$ 71,236,528</u>

Pension Plan Fiduciary Net Position

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

Actuarial Assumptions

The System's net pension liability was measured as of June 30, 2022, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date.

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

Investment rate of return	7.25% per year.
Salary increases	4.20% to 9.10% depending on service.
Inflation rate	2.50% per year.
Productivity pay increase	0.50%
Consumer Price Index	2.50%
Other assumptions	Same as those used in the June 30, 2022 funding actuarial valuation.

Actuarial assumptions used in the June 30, 2022 valuation were based on the results of the experience study for the period July 1, 2016 through June 30, 2020.

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

LYON COUNTY SCHOOL DISTRICT

NOTES TO FINANCIAL STATEMENTS

JUNE 30, 2023

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

For the year ended June 30, 2023, the District recognized pension expense of \$11,100,922. As of June 30, 2023, 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	\$ 16,522,246	\$ 91,155
Changes in assumptions	16,391,262	-
Net difference between projected and actual earnings on pension plan assets	1,556,814	-
Changes in proportion	2,952,410	7,105,519
The District's contributions subsequent to the measurement date	7,945,749	-
	<u>\$ 45,368,481</u>	<u>\$ 7,196,674</u>

The District's contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ending June 30, 2024. 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
2024	\$ 4,410,819
2025	4,309,639
2026	3,840,845
2027	15,855,925
2028	1,808,830
	<u>\$ 30,226,058</u>

NOTE 10 – POSTEMPLOYMENT BENEFITS OTHER THAN PENSIONS

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

Plan Descriptions

Nevada Public Employees' Benefits Program

The District contributes to the Nevada Public Employees' Benefits Program (PEBP), an agent, multiple-employer defined benefit plan, which provides medical benefits to eligible retired District employees and

LYON COUNTY SCHOOL DISTRICT

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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 \$331,488 during the year on behalf of 161 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 853 active plan members, 133 retirees receiving benefits, and 24 retirees entitled to but not receiving benefits as of June 30, 2022, the date of the latest actuarial valuation. The District contributed \$250,848 on their behalf during the year ended June 30, 2023.

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, 2022, 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, 2022.

LYON COUNTY SCHOOL DISTRICT

NOTES TO FINANCIAL STATEMENTS

JUNE 30, 2023

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

	<u>District</u>	<u>PEBP</u>
Valuation Date	6/30/22	6/30/22
Actuarial cost method	Entry Age Normal	Entry Age Normal
Inflation	2.50%	2.50%
Discount rate	4.09%	4.09%
Healthcare inflation	<i>Pre-Medicare:</i> 6.8% effective July 2024, grading down to 3.9% by 2075 <i>Post-Medicare:</i> 4.5%	<i>Pre-Medicare:</i> 6.8% effective July 2024, grading down to 3.9% by 2075 <i>Post-Medicare:</i> 4.5%
Mortality	NV PERS 2021 Study	NV PERS 2021 Study
Mortality Improvement	MW Scale 2022 Generationally	MW Scale 2022 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 or 1% higher than the current discount rate of 4.09%.

<u>Net OPEB Liability</u>	<u>1% Decrease in Discount Rate to 3.09%</u>	<u>Current Discount Rate 4.09%</u>	<u>1% Increase in Discount Rate to 5.09%</u>
District	\$ 9,449,928	\$ 8,150,339	\$ 7,094,062
PEBP	4,788,486	4,344,047	3,964,115
	<u>\$ 14,238,414</u>	<u>\$ 12,494,386</u>	<u>\$ 11,058,177</u>

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

LYON COUNTY SCHOOL DISTRICT

NOTES TO FINANCIAL STATEMENTS

JUNE 30, 2023

<u>Net OPEB Liability</u>	<u>1% Decrease in Current Trend</u>	<u>Current Trend</u>	<u>1% Increase in Current Trend</u>
District	\$ 7,033,311	\$ 8,150,339	\$ 9,577,122
PEBP	3,982,149	4,344,047	4,758,161
	<u>\$ 11,015,460</u>	<u>\$ 12,494,386</u>	<u>\$ 14,335,283</u>

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

For the year ended June 30, 2023, the District recognized OPEB expense of \$1,585,335 for the District Plan and OPEB income of \$1,444,797 for PEBP, for a total of \$140,538. As of June 30, 2023, the District reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	<u>District Plan</u>	<u>PEBP</u>	<u>Total</u>
Deferred Outflows of Resources			
Changes of assumptions	\$ 5,405,292	\$ -	\$ 5,405,292
Differences between expected and actual experience	385,004	-	385,004
Contributions made subsequent to the measurement date	256,355	308,391	564,746
	<u>\$ 6,046,651</u>	<u>\$ 308,391</u>	<u>\$ 6,355,042</u>
Deferred Inflows of Resources			
Changes of assumptions	\$ 4,019,552	\$ -	\$ 4,019,552
Differences between expected and actual experience	2,217,004	-	2,217,004
	<u>\$ 6,236,556</u>	<u>\$ -</u>	<u>\$ 6,236,556</u>

The District will recognize the contributions made subsequent to the measurement date in the fiscal year ending June 30, 2024. In addition, future recognition of the other deferred amounts presented above will be recognized in OPEB expense as follows:

LYON COUNTY SCHOOL DISTRICT

NOTES TO FINANCIAL STATEMENTS

JUNE 30, 2023

Year Ending	Recognized Net Deferred Outflows (Inflows) of Resources		
	District Plan	PEBP	Total
<u>June 30,</u>			
2024	\$ 120,987	-	\$ 120,987
2025	120,987	-	120,987
2026	120,987	-	120,987
2027	120,987	-	120,987
2028	125,267	-	125,267
Thereafter	(1,055,475)	-	(1,055,475)
	<u>\$ (446,260)</u>	<u>\$ -</u>	<u>\$ (446,260)</u>

Change in Net OPEB Liability

The following table depicts the District's changes in the net OPEB liability for the year ended June 30, 2023:

	District	PEBP	Combined
Balance, July 1, 2022	<u>\$ 13,340,879</u>	<u>\$ 6,120,332</u>	<u>\$19,461,211</u>
Changes for the Year:			
Service cost	1,151,156	-	1,151,156
Interest cost	313,192	129,810	443,002
Changes of assumptions	(4,307,722)	(1,175,217)	(5,482,939)
Plan experience	(2,096,318)	(399,390)	(2,495,708)
Benefit payments	<u>(250,848)</u>	<u>(331,488)</u>	<u>(582,336)</u>
Net Changes	<u>(5,190,540)</u>	<u>(1,776,285)</u>	<u>(6,966,825)</u>
Balance, June 30, 2023	<u>\$ 8,150,339</u>	<u>\$ 4,344,047</u>	<u>\$12,494,386</u>

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

District-Wide Financial Statements

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

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

LYON COUNTY SCHOOL DISTRICT

NOTES TO FINANCIAL STATEMENTS

JUNE 30, 2023

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

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

Unrestricted net position represents available financial resources of the District.

Fund Financial Statements

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

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

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

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

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

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

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

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

LYON COUNTY SCHOOL DISTRICT

NOTES TO FINANCIAL STATEMENTS

JUNE 30, 2023

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

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

Unassigned – the residual classification for the General Fund.

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

The following table is a summary of the District's fund balances at June 30, 2023:

	Major Funds					Total Governmental Funds
	General Fund	Special Education Fund	Debt Service Fund	Bond Projects Fund	Other Governmental Funds	
Fund Balances						
Nonspendable inventories	\$ 293,125	\$ -	\$ -	\$ -	\$ 25,354	\$ 318,479
Restricted for:						
Debt service	-	-	11,593,327	-	-	11,593,327
Capital projects	-	-	-	28,719,924	5,288,129	34,008,053
Student activities	-	-	-	-	1,067,095	1,067,095
Other educational purposes	-	770,199	-	-	3,841,425	4,611,624
Assigned to:						
Education services	7,662,028	-	-	-	136,904	7,798,932
Unassigned	9,098,866	-	-	-	-	9,098,866
Total Fund Balance	\$17,054,019	\$ 770,199	\$11,593,327	\$28,719,924	\$ 10,358,907	\$ 68,496,376

LYON COUNTY SCHOOL DISTRICT

NOTES TO FINANCIAL STATEMENTS

JUNE 30, 2023

NOTE 12 – CONSTRUCTION COMMITMENTS

2022A & 2022B bond issuance funds: In the fiscal year 2024, three projects are anticipated to reach completion. The following is anticipated FY24 costs The FHS Gym, \$11,286,946, is set to be finished by April 2024. The CES/SES Swamp cooler replacements, with a projected cost of \$3,223,537, are expected to conclude in July 2024. The Silver Springs Bus Yard, scheduled for awarding in February 2024, is projected to be completed by December 2024 (FY25). Looking ahead, other projects such as SMS Roof, Audio Enhancement, and TBD Roof and HVAC projects are slated to commence and conclude in the fiscal year 2025.

2023 Issuance: In fiscal year 2024, the district will be purchasing curriculum in the amount of \$2,210,000. The district will be purchasing buses and other district vehicles throughout fiscal year 2024 and fiscal year 2025 in the amount of \$4,290,000.

LYON COUNTY SCHOOL DISTRICT

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

	2023			2022			2021		
	District	PEBP	Total	District	PEBP	Total	District	PEBP	Total
Total OPEB Liability									
Service cost	\$ 1,151,156	\$ -	\$ 1,151,156	\$ 995,465	\$ -	\$ 995,465	\$ 378,133	\$ -	\$ 378,133
Interest	313,192	129,810	443,002	321,908	154,345	476,253	133,954	158,805	292,759
Changes in benefit terms	-	-	-	-	-	-	-	-	-
Differences between expected and actual experience	(2,096,318)	(399,390)	(2,495,708)	-	-	-	539,831	251,220	791,051
Changes in assumptions	(4,307,722)	(1,175,217)	(5,482,939)	1,025,964	332,666	1,358,630	5,838,342	74,047	5,912,389
Benefit payments	(250,848)	(331,488)	(582,336)	(217,611)	(338,257)	(555,868)	(196,167)	(393,576)	(589,743)
Net change in Total OPEB Liability	(5,190,540)	(1,776,285)	(6,966,825)	2,125,726	148,754	2,274,480	6,694,093	90,496	6,784,589
Total OPEB Liability, beginning	13,340,879	6,120,332	19,461,211	11,215,153	5,971,578	17,186,731	4,521,060	5,881,082	10,402,142
Total OPEB Liability, ending	8,150,339	4,344,047	12,494,386	13,340,879	6,120,332	19,461,211	11,215,153	5,971,578	17,186,731
Plan Fiduciary Net Position									
Net change in Plan Fiduciary Net Position	-	-	-	-	-	-	-	-	241
Plan Fiduciary Net Position, beginning	-	-	-	-	-	-	-	-	-
Plan Fiduciary Net Position, ending	-	-	-	-	-	-	-	-	-
District's Net OPEB Liability	\$ 8,150,339	\$ 4,344,047	\$ 12,494,386	\$ 13,340,879	\$ 6,120,332	\$ 19,461,211	\$ 11,215,153	\$ 5,971,578	\$ 17,186,731
Covered payroll	\$ 51,581,363	N/A	N/A	\$ 53,593,966	N/A	N/A	\$ 52,286,110	N/A	N/A
District's Net OPEB Liability as a percentage of covered payroll	15.80%	N/A	N/A	24.89%	N/A	N/A	21.45%	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*

	2020			2019			2018		
	District	PEBP	Total	District	PEBP	Total	District	PEBP	Total
Total OPEB Liability									
Service cost	\$ 352,610	\$ -	\$ 352,610	\$ 353,881	\$ -	\$ 353,881	\$ 374,429	\$ -	\$ 374,429
Interest	131,222	171,702	302,924	123,565	175,619	299,184	101,987	164,403	266,390
Changes in benefit terms	-	-	-	-	24,182	24,182	-	-	-
Differences between expected and actual experience	-	-	-	(568,389)	(180,891)	(749,280)	-	-	-
Changes in assumptions	67,671	126,526	194,197	673,647	501,406	1,175,053	(231,142)	(300,228)	(531,370)
Benefit payments	(162,296)	(357,887)	(520,183)	(89,480)	(380,812)	(470,292)	(75,389)	(394,781)	(470,170)
Net change in Total OPEB Liability	389,207	(59,659)	329,548	493,224	139,504	632,728	169,885	(530,606)	(360,721)
Total OPEB Liability, beginning	4,131,853	5,940,741	10,072,594	3,638,629	5,801,237	9,439,866	3,468,744	6,331,843	9,800,587
Total OPEB Liability, ending	4,521,060	5,881,082	10,402,142	4,131,853	5,940,741	10,072,594	3,638,629	5,801,237	9,439,866
Plan Fiduciary Net Position									
Net change in Plan Fiduciary Net Position	-	-	-	-	-	-	-	-	242
Plan Fiduciary Net Position, beginning	-	-	-	-	-	-	-	-	-
Plan Fiduciary Net Position, ending	-	-	-	-	-	-	-	-	-
District's Net OPEB Liability	\$ 4,521,060	\$ 5,881,082	\$ 10,402,142	\$ 4,131,853	\$ 5,940,741	\$ 10,072,594	\$ 3,638,629	\$ 5,801,237	\$ 9,439,866
Covered payroll	\$ 50,275,106	N/A	N/A	\$ 47,121,055	N/A	N/A	\$ 45,228,239	N/A	N/A
District's Net OPEB Liability as a percentage of covered payroll	8.99%	N/A	N/A	8.77%	N/A	N/A	8.05%	N/A	N/A

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

LYON COUNTY SCHOOL DISTRICT

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

	Plan Year Ended									
	2022	2021	2020	2019	2018	2017	2016	2015	2014	2013
District's proportion of the Net Pension Liability	0.7067%	0.7322%	0.7764%	0.73405%	0.73765%	0.73864%	0.75753%	0.74096%	0.74190%	
District's proportionate share of the Net Pension Liability	\$ 127,601,188	\$ 66,766,497	\$ 108,145,312	\$ 100,095,295	\$ 100,599,130	\$ 98,237,626	\$101,942,119	\$ 84,909,369	\$ 77,321,756	
District's covered employee payroll	\$ 52,454,241	\$ 51,748,482	\$ 51,883,601	\$ 51,858,445	\$ 50,453,598	\$ 48,705,600	\$ 46,963,783	\$ 45,566,218	\$ 44,186,238	
District's proportionate share of the Net Pension Liability as a percentage of its covered employee payroll	243.26%	129.02%	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	75.10%	86.51%	77.04%	76.46%	75.23%	74.42%	72.20%	75.10%	76.32%	74.3

*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								
	2023	2022	2021	2020	2019	2018	2017	2016	2015
Statutorily required contribution	\$ 7,945,749	\$ 7,801,603	\$ 7,667,322	\$ 7,658,540	\$ 7,162,970	\$ 6,875,462	\$ 6,422,758	\$ 11,410,032	\$ 11,377,956
Contributions in relation to the statutorily required contribution	<u>7,945,749</u>	<u>7,801,603</u>	<u>7,667,322</u>	<u>7,658,540</u>	<u>7,162,970</u>	<u>6,875,462</u>	<u>6,422,758</u>	<u>11,410,032</u>	<u>11,377,956</u>
Contribution deficiency (excess)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
District's covered employee payroll	\$ 52,454,241	\$ 51,748,482	\$ 51,883,601	\$ 51,858,445	\$ 50,453,598	\$ 48,705,600	\$ 46,963,783	\$ 45,566,218	\$ 44,186,238
Contributions as a percentage of covered employee payroll	15.15%	15.08%	14.78%	14.77%	14.20%	14.12%	13.68%	25.04%	25.75% 24

*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, 2023
 (WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2022)

	2023 BUDGET		2023		2022
	ORIGINAL	FINAL	ACTUAL	VARIANCE TO FINAL BUDGET	ACTUAL
REVENUES					
Local Sources:					
Ad valorem taxes	\$ 10,739,621	\$ 10,739,621	\$ 10,726,659	\$ (12,962)	\$ 10,044,786
Earnings on investments	20,000	20,000	110,798	90,798	23,446
Total Revenue	<u>10,759,621</u>	<u>10,759,621</u>	<u>10,837,457</u>	<u>77,836</u>	<u>10,068,232</u>
EXPENDITURES					
Debt Service:					
Principal retirement	7,072,000	6,080,000	6,080,000	-	5,880,000
Interest	3,297,524	3,556,481	3,556,481	-	2,229,345
Other	-	-	-	-	2,350
	<u>10,369,524</u>	<u>9,636,481</u>	<u>9,636,481</u>	<u>-</u>	<u>8,111,695</u>
Net Change in Fund Balance	390,097	1,123,140	1,200,976	77,836	1,956,537
FUND BALANCE, July 1	<u>10,127,778</u>	<u>10,392,351</u>	<u>10,392,351</u>	<u>-</u>	<u>8,435,814</u>
FUND BALANCE, June 30	<u>\$ 10,517,875</u>	<u>\$ 11,515,491</u>	<u>\$ 11,593,327</u>	<u>\$ 77,836</u>	<u>\$ 10,392,351</u>

LYON COUNTY SCHOOL DISTRICT

BOND PROJECTS FUND SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL YEAR ENDED JUNE 30, 2023

(WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2022)

	2023 BUDGET		2023		2022
	ORIGINAL	FINAL	ACTUAL	VARIANCE TO FINAL BUDGET	ACTUAL
REVENUES					
Local Sources:					
Earnings on investments	\$ -	\$ -	\$ 899,405	\$ 899,405	\$ 6,732
EXPENDITURES					
Undistributed Expenditures:					
General Administration:					
Purchased services	-	100,000	77,646	22,354	211,130
Facilities Acquisition and Construction:					
Architectural and Engineering Services:					
Purchased services	1,029,350	829,350	674,290	155,060	1,688,669
Other	-	200,000	172,392	27,608	135,654
	<u>1,029,350</u>	<u>1,029,350</u>	<u>846,682</u>	<u>182,668</u>	<u>1,824,323</u>
Educational Specifications Development:					
Purchased services	-	807,155	32,050	775,105	-
Building Acquisition and Construction:					
Purchased services	26,907,155	21,934,936	14,855,214	7,079,722	972,013
Site Improvements:					
Purchased services	1,934,936	6,000,000	2,786,121	3,213,879	1,930,753
Building Improvements:					
Purchased services	2,029,141	2,029,141	70,160	1,958,981	776,691
Total Facilities Acquisition and Construction	<u>31,900,582</u>	<u>31,800,582</u>	<u>18,590,227</u>	<u>13,210,355</u>	<u>5,503,780</u>
Debt Service:					
Bond principal	-	-	-	-	2,730,000
Total Expenditures	<u>31,900,582</u>	<u>31,900,582</u>	<u>18,667,873</u>	<u>13,232,709</u>	<u>8,444,910</u>

Continued on next page.

LYON COUNTY SCHOOL DISTRICT

BOND PROJECTS FUND SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL YEAR ENDED JUNE 30, 2023

(WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2022)

	2023 BUDGET		2023		2022
	ORIGINAL	FINAL	ACTUAL	VARIANCE TO FINAL BUDGET	ACTUAL
Revenues Over (Under)					
Expenditures	\$ (31,900,582)	\$ (31,900,582)	\$ (17,768,468)	\$ 14,132,114	\$ (8,438,178)
OTHER FINANCING SOURCES					
Proceeds from bond sale	-	-	6,500,000	6,500,000	37,365,000
Bond premium	-	-	-	-	4,362,247
	-	-	6,500,000	6,500,000	41,727,247
Net Change in Fund Balance	(31,900,582)	(31,900,582)	(11,268,468)	20,632,114	33,289,069
FUND BALANCE, July 1	35,927,347	35,927,348	39,988,392	4,061,044	6,699,323
FUND BALANCE, June 30	\$ 4,026,765	\$ 4,026,766	\$ 28,719,924	\$ 24,693,158	\$ 39,988,392

LYON COUNTY SCHOOL DISTRICT

COMBINING BALANCE SHEET NONMAJOR GOVERNMENTAL FUNDS JUNE 30, 2023

(WITH COMPARATIVE ACTUAL AMOUNTS FOR JUNE 30, 2022)

Page 1 of 3

	SPECIAL REVENUE FUNDS				
	FEDERAL GRANTS	FEDERAL SCHOOL LUNCH	PUPIL CENTERED FUNDING PLAN		
			ENGLISH LEARNER	GATE	AT-RISK
ASSETS					
Cash and investments	\$ -	\$ 3,676,667	\$ 325,110	\$ 93,614	\$ 266,083
Receivables	3,880,780	109,100	-	-	-
Inventories	-	25,354	-	-	-
Total Assets	<u>\$ 3,880,780</u>	<u>\$ 3,811,121</u>	<u>\$ 325,110</u>	<u>\$ 93,614</u>	<u>\$ 266,083</u>
LIABILITIES					
Accounts payable	\$ 1,051,595	\$ 395,535	\$ -	\$ -	\$ -
Accrued payroll	1,517,166	62,625	124,408	24,784	30,770
Due to other funds	1,286,676	-	-	-	-
Unearned revenues	25,343	22,833	-	-	-
Total Liabilities	<u>3,880,780</u>	<u>480,993</u>	<u>124,408</u>	<u>24,784</u>	<u>30,770</u>
FUND BALANCES					
Nonspendable	-	25,354	-	-	-
Restricted	-	3,304,774	200,702	68,830	235,313
Assigned	-	-	-	-	-
Total Fund Balances	<u>-</u>	<u>3,330,128</u>	<u>200,702</u>	<u>68,830</u>	<u>235,313</u>
Total Liabilities and Fund Balances	<u>\$ 3,880,780</u>	<u>\$ 3,811,121</u>	<u>\$ 325,110</u>	<u>\$ 93,614</u>	<u>\$ 266,083</u>

LYON COUNTY SCHOOL DISTRICT

COMBINING BALANCE SHEET NONMAJOR GOVERNMENTAL FUNDS JUNE 30, 2023

(WITH COMPARATIVE ACTUAL AMOUNTS FOR JUNE 30, 2022)

Page 2 of 3

	PRIVATE		SPECIAL REVENUE FUNDS			
	ADULT EDUCATION	DONATIONS & GRANTS	STATE GRANTS	MEDICAID	STUDENT ACCOUNTS	TOTAL
ASSETS						
Cash and investments	\$ -	\$ 31,806	\$ -	\$ 144,810	\$ 1,067,095	\$ 5,605,185
Receivables	152,747	-	548,116	-	-	4,690,743
Inventories	-	-	-	-	-	25,354
Total Assets	<u>\$ 152,747</u>	<u>\$ 31,806</u>	<u>\$ 548,116</u>	<u>\$ 144,810</u>	<u>\$ 1,067,095</u>	<u>\$ 10,321,282</u>
LIABILITIES						
Accounts payable	\$ 24	\$ -	\$ 25,268	\$ -	\$ -	\$ 1,472,422
Accrued payroll	27,916	-	27,344	13,961	-	1,828,974
Due to other funds	118,752	-	365,154	-	-	1,770,582
Unearned revenues	-	-	130,350	-	-	178,526
Total Liabilities	<u>146,692</u>	<u>-</u>	<u>548,116</u>	<u>13,961</u>	<u>-</u>	<u>5,250,504</u>
FUND BALANCES						
Nonspendable	-	-	-	-	-	25,354
Restricted	-	31,806	-	-	1,067,095	4,908,520
Assigned	6,055	-	-	130,849	-	136,904
Total Fund Balances	<u>6,055</u>	<u>31,806</u>	<u>-</u>	<u>130,849</u>	<u>1,067,095</u>	<u>5,070,778</u>
Total Liabilities and Fund Balances	<u>\$ 152,747</u>	<u>\$ 31,806</u>	<u>\$ 548,116</u>	<u>\$ 144,810</u>	<u>\$ 1,067,095</u>	<u>\$ 10,321,282</u>

LYON COUNTY SCHOOL DISTRICT

COMBINING BALANCE SHEET NONMAJOR GOVERNMENTAL FUNDS JUNE 30, 2023

(WITH COMPARATIVE ACTUAL AMOUNTS FOR JUNE 30, 2022)

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	CAPITAL PROJECTS FUNDS				TOTAL NONMAJOR GOVERNMENTAL FUNDS	
	CAPITAL PROJECTS	BUILDING AND SITES	RES.	TOTAL	2023	2022
			CONSTR. TAX			
ASSETS						
Cash and investments	\$ 3,645,628	\$ 234,815	\$ 1,769,506	\$ 5,649,949	\$ 11,255,134	\$ 9,645,947
Receivables	90,176	-	4,224	94,400	4,785,143	9,380,003
Inventories	-	-	-	-	25,354	25,354
Total Assets	<u>\$ 3,735,804</u>	<u>\$ 234,815</u>	<u>\$ 1,773,730</u>	<u>\$ 5,744,349</u>	<u>\$ 16,065,631</u>	<u>\$ 19,051,304</u>
LIABILITIES						
Accounts payable	\$ 336,401	\$ 119,819	\$ -	\$ 456,220	\$ 1,928,642	\$ 1,765,856
Accrued payroll	-	-	-	-	1,828,974	416,393
Due to other funds	-	-	-	-	1,770,582	8,217,239
Unearned revenues	-	-	-	-	178,526	174,331
Total Liabilities	<u>336,401</u>	<u>119,819</u>	<u>-</u>	<u>456,220</u>	<u>5,706,724</u>	<u>10,573,819</u>
FUND BALANCES						
Nonspendable	-	-	-	-	25,354	25,354
Restricted	3,399,403	114,996	1,773,730	5,288,129	10,196,649	5,338,763
Assigned	-	-	-	-	136,904	3,113,368
Total Fund Balances	<u>3,399,403</u>	<u>114,996</u>	<u>1,773,730</u>	<u>5,288,129</u>	<u>10,358,907</u>	<u>8,477,485</u>
Total Liabilities and Fund Balances	<u>\$ 3,735,804</u>	<u>\$ 234,815</u>	<u>\$ 1,773,730</u>	<u>\$ 5,744,349</u>	<u>\$ 16,065,631</u>	<u>\$ 19,051,304</u>

LYON COUNTY SCHOOL DISTRICT

COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES NONMAJOR GOVERNMENTAL FUNDS YEAR ENDED JUNE 30, 2023

(WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2022)

Page 1 of 3

	SPECIAL REVENUE FUNDS					
	FEDERAL GRANTS	FEDERAL SCHOOL LUNCH	CLASS SIZE REDUCTION	PUPIL CENTERED FUNDING PLAN		
				ENGLISH LEARNER	GATE	AT-RISK
REVENUES						
Local sources	\$ -	\$ 60,572	\$ -	\$ -	\$ -	\$ -
State sources	-	17,699	-	665,871	29,710	744,220
Federal sources	<u>13,327,128</u>	<u>6,268,179</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Revenues	<u>13,327,128</u>	<u>6,346,450</u>	<u>-</u>	<u>665,871</u>	<u>29,710</u>	<u>744,220</u>
EXPENDITURES						
Regular programs	1,554,449	-	-	-	-	-
Special programs	2,312,160	-	-	-	-	-
Vocational programs	202,807	-	-	-	-	-
Adult instruction	-	-	-	-	-	-
Other instructional programs	2,669,463	-	-	1,465,169	285,880	508,907
Co-curricular activities	-	-	-	-	-	-
Support Services:						
Student support	2,480,991	-	-	-	-	-
Instructional staff support	1,825,986	-	-	-	-	-
General administration	505,220	-	-	-	-	-
School administration	64,665	-	-	-	-	-
Central services	258,942	-	-	-	-	-
Operations and maintenance	1,379,075	-	-	-	-	-
Student transportation	14,822	-	-	-	-	-
Noninstructional services:						
Food service	-	6,044,768	-	-	-	-
Community service	58,548	-	-	-	-	-
Facilities acquisition and construction	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Expenditures	<u>13,327,128</u>	<u>6,044,768</u>	<u>-</u>	<u>1,465,169</u>	<u>285,880</u>	<u>508,907</u>
Revenues Over (Under) Expenditures	-	301,682	-	(799,298)	(256,170)	235,313
OTHER FINANCING (USES)						
Transfer from (to) other funds	<u>-</u>	<u>-</u>	<u>(10)</u>	<u>1,000,000</u>	<u>325,000</u>	<u>-</u>
Net Change in Fund Balances	-	301,682	(10)	200,702	68,830	235,313
FUND BALANCES, July 1,	<u>-</u>	<u>3,028,446</u>	<u>10</u>	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCES, June 30	<u>\$ -</u>	<u>\$ 3,330,128</u>	<u>\$ -</u>	<u>\$ 200,702</u>	<u>\$ 68,830</u>	<u>\$ 235,313</u>

LYON COUNTY SCHOOL DISTRICT

COMBINING STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
YEAR ENDED JUNE 30, 2023
(WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2022)

Page 2 of 3

	SPECIAL REVENUE FUNDS					
	ADULT EDUCATION	PRIVATE DONATIONS & GRANTS	STATE GRANTS	MEDICAID	STUDENT ACCOUNTS	TOTAL
REVENUES						
Local sources	\$ 828	\$ 16,004	\$ -	\$ -	\$ 1,179,360	\$ 1,256,764
State sources	372,048	-	621,035	-	-	2,450,583
Federal sources	-	-	-	260,617	-	19,855,924
Total Revenues	<u>372,876</u>	<u>16,004</u>	<u>621,035</u>	<u>260,617</u>	<u>1,179,360</u>	<u>23,563,271</u>
EXPENDITURES						
Regular programs	-	-	287,624	-	-	1,842,073
Special programs	-	-	-	-	-	2,312,160
Vocational programs	-	-	307,324	-	-	510,131
Adult instruction	372,345	-	-	-	-	372,345
Other instructional programs	-	-	-	-	-	4,929,419
Co-curricular activities	-	-	-	-	1,087,000	1,087,000
Support Services:						-
Student support	-	-	56	140,835	-	2,621,882
Instructional staff support	-	7,115	-	-	-	1,833,101
General administration	-	-	1,232	93,675	-	600,127
School administration	-	-	-	-	-	64,665
Central services	-	-	-	-	-	258,942
Operations and maintenance	-	-	22,815	-	-	1,401,890
Student transportation	-	-	1,984	-	-	16,806
Noninstructional services:						-
Food service	-	-	-	-	-	6,044,768
Community service	-	-	-	-	-	58,548
Facilities acquisition and construction	-	-	-	-	-	-
Total Expenditures	<u>372,345</u>	<u>7,115</u>	<u>621,035</u>	<u>234,510</u>	<u>1,087,000</u>	<u>23,953,857</u>
Revenues Over (Under) Expenditures	531	8,889	-	26,107	92,360	(390,586)
OTHER FINANCING (USES)						
Transfer from (to) other funds	-	-	-	-	-	1,324,990
Net Change in Fund Balances	531	8,889	-	26,107	92,360	934,404
FUND BALANCES, July 1,	<u>5,524</u>	<u>22,917</u>	<u>-</u>	<u>104,742</u>	<u>974,735</u>	<u>4,136,374</u>
FUND BALANCES, June 30	<u>\$ 6,055</u>	<u>\$ 31,806</u>	<u>\$ -</u>	<u>\$ 130,849</u>	<u>\$ 1,067,095</u>	<u>\$ 5,070,778</u>

LYON COUNTY SCHOOL DISTRICT

COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES NONMAJOR GOVERNMENTAL FUNDS YEAR ENDED JUNE 30, 2023

(WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2022)

Page 3 of 3

	CAPITAL PROJECTS FUNDS				TOTALS	
	CAPITAL PROJECTS	BUILDING AND SITES	RES. CONSTR. TAX	TOTAL CAPITAL PROJECTS	2023	2022
REVENUES						
Local sources	\$ 1,917,611	\$ 8,800	\$ 627,602	\$ 2,554,013	\$ 3,810,777	\$ 3,334,687
State sources	-	-	-	-	2,450,583	2,689,279
Federal sources	-	-	-	-	19,855,924	20,283,583
Total Revenues	<u>1,917,611</u>	<u>8,800</u>	<u>627,602</u>	<u>2,554,013</u>	<u>26,117,284</u>	<u>26,307,549</u>
EXPENDITURES						
Regular programs	-	-	-	-	1,842,073	6,345,736
Special programs	-	-	-	-	2,312,160	2,101,230
Vocational programs	-	-	-	-	510,131	417,843
Adult instruction	-	-	-	-	372,345	329,728
Other instructional programs	-	-	-	-	4,929,419	838,163
Co-curricular activities	-	-	-	-	1,087,000	1,073,302
Support Services:						
Student support	-	-	-	-	2,621,882	3,652,174
Instructional staff support	-	-	-	-	1,833,101	1,138,137
General administration	-	-	-	-	600,127	446,925
School administration	-	-	-	-	64,665	245,568
Central services	-	-	-	-	258,942	410,190
Operations and maintenance	-	119,819	-	119,819	1,521,709	643,896
Student transportation	-	-	-	-	16,806	272,000
Noninstructional services:						
Food service	-	-	-	-	6,044,768	4,105,529
Community service	-	-	-	-	58,548	73,104
Facilities acquisition and construction	<u>1,242,155</u>	<u>-</u>	<u>995,021</u>	<u>2,237,176</u>	<u>2,237,176</u>	<u>2,840,234</u>
Total Expenditures	<u>1,242,155</u>	<u>119,819</u>	<u>995,021</u>	<u>2,356,995</u>	<u>26,310,852</u>	<u>24,933,759</u>
Revenues Over (Under) Expenditures	675,456	(111,019)	(367,419)	197,018	(193,568)	1,373,790
OTHER FINANCING (USES)						
Transfer from (to) other funds	<u>750,000</u>	<u>-</u>	<u>-</u>	<u>750,000</u>	<u>2,074,990</u>	<u>(109,135)</u>
Net Change in Fund Balances	1,425,456	(111,019)	(367,419)	947,018	1,881,422	1,264,655
FUND BALANCES, July 1,	<u>1,973,947</u>	<u>226,015</u>	<u>2,141,149</u>	<u>4,341,111</u>	<u>8,477,485</u>	<u>7,212,830</u>
FUND BALANCES, June 30	<u>\$ 3,399,403</u>	<u>\$ 114,996</u>	<u>\$ 1,773,730</u>	<u>\$ 5,288,129</u>	<u>\$ 10,358,907</u>	<u>\$ 8,477,485</u>

LYON COUNTY SCHOOL DISTRICT

FEDERAL GRANTS FUND SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL YEAR ENDED JUNE 30, 2023

(WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2022)

	2023 BUDGET		2023		2022
	ORIGINAL	FINAL	ACTUAL	VARIANCE TO FINAL BUDGET	ACTUAL
REVENUES					
Federal Sources	\$ -	\$ 13,327,128	\$ 13,327,128	\$ 0	\$ 13,934,406
EXPENDITURES					
Regular Programs:					
Salaries	-	1,085,058	626,481	458,577	2,016,868
Benefits	-	816,774	84,421	732,353	164,977
Purchased services	-	1,112,424	644,952	467,472	113,706
Supplies	-	304,915	179,936	124,979	2,499,315
Property	-	28,699	15,683	13,016	21,550
Other	-	7,902	2,976	4,926	-
Total Regular Programs	-	3,355,772	1,554,449	1,801,323	4,816,416
Special Programs:					
Salaries	-	1,425,200	1,154,957	270,243	1,073,200
Benefits	-	413,490	276,463	137,027	344,847
Purchased services	-	757,616	695,210	62,406	453,598
Supplies	-	290,269	178,030	112,239	227,365
Property	-	7,500	7,500	-	-
Other	-	146,339	-	146,339	-
Total Special Programs	-	3,040,413	2,312,160	728,253	2,099,010
Vocational Programs:					
Salaries	-	14,000	14,000	-	-
Purchased services	-	10,789	-	10,789	5,668
Supplies	-	259,813	188,451	71,362	72,842
Property	-	-	-	-	65,862
Other	-	539	356	183	-
Total Vocational Programs	-	285,141	202,807	82,334	144,372
Other Instructional Programs:					
Salaries	-	3,177,602	2,414,823	762,779	697,226
Benefits	-	105,445	84,674	20,771	23,682
Purchased services	-	232,487	-	232,487	-
Supplies	-	174,965	169,966	4,999	117,255
Total Other Instructional	-	3,690,499	2,669,463	1,021,036	838,163

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, 2023

(WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2022)

	2023 BUDGET		2023		2022
	ORIGINAL	FINAL	ACTUAL	VARIANCE TO FINAL BUDGET	ACTUAL
Undistributed Expenditures					
Student Support:					
Salaries	\$ -	\$ 257,580	\$ 187,194	\$ 70,386	\$ 365,663
Benefits	-	72,388	46,109	26,279	36,164
Purchased services	-	2,006,594	1,599,849	406,745	1,581,593
Supplies	-	744,908	647,665	97,243	1,269,416
Other	-	1,198	174	1,024	334
	-	3,082,669	2,480,991	601,678	3,253,170
Instructional Staff Support:					
Salaries	-	737,829	660,785	77,044	680,937
Benefits	-	128,787	123,901	4,886	96,589
Purchased services	-	528,787	444,310	84,477	231,127
Supplies	-	42,296	596,271	(553,975)	126,705
Other	-	636	719	(83)	-
	-	1,438,336	1,825,986	(387,650)	1,135,358
General Administration:					
Salaries	-	139,510	-	139,510	80,073
Benefits	-	54,269	-	54,269	2,150
Purchased services	-	187,500	187,236	264	276,500
Other	-	225,662	317,984	(92,322)	-
	-	606,940	505,220	101,720	358,723
Central Services:					
Salaries	-	69,968	194,802	(124,834)	253,179
Benefits	-	23,650	64,140	(40,491)	59,158
Supplies	-	387,686	-	387,686	97,853
	-	481,303	258,942	222,361	410,190
School Administration					
Salaries	-	62,000	62,000	-	234,171
Benefits	-	2,665	2,665	-	11,397
	-	64,665	64,665	-	245,568

Continued on next page.

LYON COUNTY SCHOOL DISTRICT

FEDERAL GRANTS FUND SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL YEAR ENDED JUNE 30, 2023

(WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2022)

	2023 BUDGET		2023		2022
	ORIGINAL	FINAL	ACTUAL	VARIANCE TO FINAL BUDGET	ACTUAL
Operations and Maintenance:					
Salaries	\$ -	\$ -	\$ -	\$ -	\$ 195,293
Benefits	-	-	-	-	5,456
Purchased services	-	1,379,075	1,379,075	-	-
Supplies	-	-	-	-	72,679
Property	-	-	-	-	14,904
	-	1,379,075	1,379,075	-	288,332
Student Transportation:					
Salaries	-	11,796	5,683	6,113	200,830
Benefits	-	52	52	-	5,027
Purchased services	-	24,259	9,087	15,172	12,886
Property	-	-	-	-	53,257
	-	36,106	14,822	21,284	272,000
Other Support Services:					
Community Service:					
Supplies	-	86,280	58,548	27,732	73,104
Total Undistributed Expenditures	-	7,175,373	6,588,249	587,124	6,036,445
Total Expenditures	-	17,547,199	13,327,128	4,220,070	13,934,406
Revenue Over (Under) Expenditures	-	(4,220,071)	-	4,220,071	-
FUND BALANCE, July 1	-	-	-	-	-
FUND BALANCE, June 30	\$ -	\$ (4,220,071)	\$ -	\$ 4,220,071	\$ -

LYON COUNTY SCHOOL DISTRICT

FEDERAL SCHOOL LUNCH FUND SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL YEAR ENDED JUNE 30, 2023

(WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2022)

	2023 BUDGET		2023		2022
	ORIGINAL	FINAL	ACTUAL	VARIANCE TO FINAL BUDGET	ACTUAL
REVENUES					
Local Sources:					
Daily sales	\$ 100,000	\$ 100,000	\$ 38,404	\$ (61,596)	\$ 17,450
Other local	25,000	25,000	22,168	(2,832)	4,942
	<u>125,000</u>	<u>125,000</u>	<u>60,572</u>	<u>(64,428)</u>	<u>22,392</u>
State Sources:					
State Match	12,000	12,000	17,699	5,699	-
Federal Sources:					
School Nutrition Programs	4,550,000	4,550,000	6,268,179	1,718,179	5,992,426
Total Revenue	<u>4,687,000</u>	<u>4,687,000</u>	<u>6,346,450</u>	<u>1,659,450</u>	<u>6,014,818</u>
EXPENDITURES					
Food Service Operations:					
Salaries	1,300,000	800,000	629,771	170,229	703,347
Benefits	440,230	240,230	196,008	44,222	215,809
Purchased services	350,000	1,780,000	1,719,269	60,731	638,645
Supplies	1,800,000	3,153,269	2,834,005	319,264	2,545,178
Property	650,000	670,000	662,575	7,425	-
Other	71,400	71,400	3,140	68,260	2,550
	<u>4,611,630</u>	<u>6,714,899</u>	<u>6,044,768</u>	<u>670,131</u>	<u>4,105,529</u>
Total Expenditures	<u>4,611,630</u>	<u>6,714,899</u>	<u>6,044,768</u>	<u>670,131</u>	<u>4,105,529</u>
Net Change in Fund Balance	75,370	(2,027,899)	301,683	2,329,582	1,909,289
FUND BALANCE, July 1	<u>925,177</u>	<u>3,028,446</u>	<u>3,028,446</u>	<u>-</u>	<u>1,119,157</u>
FUND BALANCE, June 30	<u>\$ 1,000,547</u>	<u>\$ 1,000,547</u>	<u>\$ 3,330,129</u>	<u>\$ 2,329,582</u>	<u>\$ 3,028,446</u>

LYON COUNTY SCHOOL DISTRICT

PCFP - ENGLISH LEARNERS
 SCHEDULE OF REVENUES, EXPENDITURES AND
 CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
 YEAR ENDED JUNE 30, 2023

(WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2022)

	2023 BUDGET		2023		2022
	ORIGINAL	FINAL	ACTUAL	VARIANCE TO FINAL BUDGET	ACTUAL
REVENUES					
State Sources:					
State funding	\$ -	\$ 665,871	\$ 665,871	\$ -	\$ -
EXPENDITURES					
Other Instructional Programs:					
Salaries	-	1,150,000	1,006,582	143,418	-
Benefits	-	470,000	458,220	11,780	-
Purchased services	-	10,000	-	10,000	-
Supplies	-	35,871	367	35,504	-
Total Expenditures	-	1,665,871	1,465,169	200,702	-
Revenues Over (Under) Expenditures	-	(1,000,000)	(799,298)	200,702	-
OTHER FINANCING SOURCES					
Transfers from other funds	-	1,000,000	1,000,000	-	-
Net Change in Fund Balance	-	-	200,702	200,702	-
FUND BALANCE, July 1	-	-	-	-	-
FUND BALANCE, June 30	\$ -	\$ -	\$ 200,702	\$ 200,702	\$ -

LYON COUNTY SCHOOL DISTRICT

PCFP - GIFTED & TALENTED
SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
YEAR ENDED JUNE 30, 2023

(WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2022)

	2023 BUDGET		2023		2022
	ORIGINAL	FINAL	ACTUAL	VARIANCE TO FINAL BUDGET	ACTUAL
REVENUES					
State Sources:					
State funding	\$ -	\$ 29,710	\$ 29,710	\$ -	\$ -
EXPENDITURES					
Other Instructional Programs:					
Salaries	-	225,000	199,727	25,273	-
Benefits	-	100,000	86,153	13,847	-
Supplies	-	29,710	-	29,710	-
Total Expenditures	-	354,710	285,880	68,830	-
Revenues Over (Under) Expenditures	-	(325,000)	(256,170)	68,830	-
OTHER FINANCING SOURCES					
Transfers from other funds	-	325,000	325,000	-	-
Net Change in Fund Balance	-	-	68,830	68,830	-
FUND BALANCE, July 1	-	-	-	-	-
FUND BALANCE, June 30	\$ -	\$ -	\$ 68,830	\$ 68,830	\$ -

LYON COUNTY SCHOOL DISTRICT

PCFP-AT-RISK

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL YEAR ENDED JUNE 30, 2023

(WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2022)

	2023 BUDGET		2023		2022
	ORIGINAL	FINAL	ACTUAL	VARIANCE TO FINAL BUDGET	ACTUAL
REVENUES					
State Sources:					
State funding	\$ -	\$ 774,220	\$ 744,220	\$ (30,000)	\$ -
EXPENDITURES					
Other Instructional Programs:					
Salaries	-	490,000	363,691	126,309	-
Benefits	-	196,000	145,216	50,784	-
Purchased services	-	15,000	-	15,000	-
Supplies	-	73,220	-	73,220	-
Total Expenditures	-	774,220	508,907	265,313	-
Net Change in Fund Balance	-	-	235,313	235,313	-
FUND BALANCE, July 1	-	-	-	-	-
FUND BALANCE, June 30	\$ -	\$ -	\$ 235,313	\$ 235,313	\$ -

LYON COUNTY SCHOOL DISTRICT

ADULT EDUCATION FUND SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL YEAR ENDED JUNE 30, 2023

(WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2022)

	2023 BUDGET		2023		2022
	ORIGINAL	FINAL	ACTUAL	VARIANCE TO FINAL BUDGET	ACTUAL
REVENUES					
Local Sources:					
Tuition	\$ -	\$ -	\$ 828	\$ 828	\$ 2,046
State Sources:					
State funding	-	471,653	372,048	(99,605)	329,729
Total Revenue	-	471,653	372,876	(98,777)	331,775
EXPENDITURES					
Salaries	-	210,105	183,723	26,382	203,448
Benefits	-	95,852	80,239	15,613	87,224
Purchased services	-	24,056	18,434	5,622	12,698
Supplies	-	7,428	7,428	-	26,358
Property	-	134,212	82,521	51,691	-
Total Expenditures	-	471,653	372,345	99,308	329,728
Net Change in Fund Balance	-	-	531	531	2,047
FUND BALANCE, July 1	-	5,524	5,524	-	3,477
FUND BALANCE, June 30	\$ -	\$ 5,524	\$ 6,055	\$ 531	\$ 5,524

LYON COUNTY SCHOOL DISTRICT

CLASS SIZE REDUCTION FUND SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL YEAR ENDED JUNE 30, 2023

(WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2022)

	2023 BUDGET		2023		2022
	ORIGINAL	FINAL	ACTUAL	VARIANCE TO FINAL BUDGET	ACTUAL
REVENUES	\$ -	\$ -	\$ -	\$ -	\$ -
OTHER FINANCING (USES)					
Transfers to other funds	-	10	10	-	-
Net Change in Fund Balance	-	(10)	(10)	-	-
FUND BALANCE, July 1	-	10	10	-	10
FUND BALANCE, June 30	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 10</u>

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, 2023

(WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2022)

	2023 BUDGET		2023		2022
	ORIGINAL	FINAL	ACTUAL	VARIANCE TO FINAL BUDGET	ACTUAL
REVENUES					
Local Sources:					
Private donations and grants	\$ -	\$ -	\$ 16,004	\$ 16,004	\$ 7,394
EXPENDITURES					
Special Programs:					
Supplies	-	-	-	-	2,220
Undistributed Expenditures:					
Instructional Staff Support:					
Supplies	-	15,000	7,115	7,885	-
Operations and Maintenance:					
Supplies	-	-	-	-	12,800
Total Undistributed Expenditures	-	15,000	7,115	7,885	12,800
Total Expenditures	-	15,000	7,115	7,885	15,020
Net Change in Fund Balance	-	(15,000)	8,889	23,889	(7,626)
FUND BALANCE, July 1	-	-	22,917	22,917	30,543
FUND BALANCE, June 30	<u>\$ -</u>	<u>\$ (15,000)</u>	<u>\$ 31,806</u>	<u>\$ 46,806</u>	<u>\$ 22,917</u>

LYON COUNTY SCHOOL DISTRICT

STATE GRANTS FUND SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL YEAR ENDED JUNE 30, 2023

(WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2022)

	2023 BUDGET		2023		2022
	ORIGINAL	FINAL	ACTUAL	VARIANCE TO FINAL BUDGET	ACTUAL
REVENUES					
State Sources	\$ -	\$ 1,154,915	\$ 621,035	\$ (533,880)	\$ 2,359,550
Federal sources	-	-	-	-	43,559
	<u>-</u>	<u>1,154,915</u>	<u>621,035</u>	<u>(533,880)</u>	<u>2,403,109</u>
EXPENDITURES					
Regular Programs:					
Salaries	-	56,304	56,242	62	1,053,445
Benefits	-	28,627	28,128	499	463,049
Purchased services	-	1,317	-	1,317	-
Supplies	-	192,705	183,306	9,399	12,826
Property	-	15,416	15,218	198	-
Other	-	15,726	4,730	10,996	-
Total Regular Programs	<u>-</u>	<u>310,095</u>	<u>287,624</u>	<u>22,471</u>	<u>1,529,320</u>
Vocational Programs:					
Purchased services	-	11,200	5,985	5,215	11,650
Supplies	-	134,189	161,286	(27,097)	242,458
Property	-	145,230	138,877	6,353	19,335
Other	-	25,450	1,176	24,274	28
Total Vocational Programs	<u>-</u>	<u>316,069</u>	<u>307,324</u>	<u>8,745</u>	<u>273,471</u>
Undistributed Expenditures:					
Student Support:					
Salaries	-	941	-	941	63,804
Benefits	-	-	-	-	21,190
Purchased services	-	220	-	220	29,845
Supplies	-	-	-	-	38,774
Property	-	-	56	(56)	104,706
	<u>-</u>	<u>1,161</u>	<u>56</u>	<u>1,105</u>	<u>258,319</u>
Instructional Staff Support:					
Purchased services	-	3,456	-	3,456	250
Supplies	-	-	-	-	2,431
	<u>-</u>	<u>3,456</u>	<u>-</u>	<u>3,456</u>	<u>2,681</u>

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, 2023

(WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2022)

	2023 BUDGET		2023		2022
	ORIGINAL	FINAL	ACTUAL	VARIANCE TO FINAL BUDGET	ACTUAL
General Administration:					
Purchased services	\$ -	\$ 25,319	\$ 1,232	\$ 24,087	\$ -
Student Transportation:					
Purchased services	-	3,335	1,984	1,351	-
Operations and Maintenance:					
Purchased services	-	495,480	22,815	472,665	-
Supplies	-	-	-	-	339,318
	-	495,480	22,815	472,665	339,318
Total Undistributed Expenditures	-	528,751	26,087	502,664	600,318
Total Expenditures	-	1,154,915	621,035	533,880	2,403,109
Net Change in Fund Balance	-	-	-	-	-
FUND BALANCE, July 1	-	-	-	-	-
FUND BALANCE, June 30	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

LYON COUNTY SCHOOL DISTRICT

MEDICAID FUND SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL YEAR ENDED JUNE 30, 2023

(WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2022)

	2023 BUDGET		2023		2022
	ORIGINAL	FINAL	ACTUAL	VARIANCE TO FINAL BUDGET	ACTUAL
REVENUES					
Federal Sources:					
Medicaid Program	\$ 150,000	\$ 150,000	\$ 260,617	\$ 110,617	\$ 313,192
EXPENDITURES					
Student Support:					
Salaries	-	73,144	120,437	(47,293)	-
Benefits	-	30,000	20,399	9,601	-
Purchased services	30,000	30,000	-	30,000	133,099
Supplies	12,000	12,000	-	12,000	7,586
	42,000	145,144	140,835	4,309	140,685
Instructional Staff Support					
Purchased services	-	-	-	-	98
General Administration:					
Salaries	52,363	52,363	46,037	6,326	37,296
Benefits	23,322	23,322	13,376	9,946	13,252
Purchased services	31,350	31,350	33,961	(2,611)	37,291
Supplies	1,511	1,511	301	1,210	363
	108,546	108,546	93,675	14,871	88,202
Total Undistributed Expenditures	150,546	253,690	234,510	19,180	228,887
Total Expenditures	150,546	253,690	234,510	19,180	228,985
Net Change in Fund Balance	(546)	(103,690)	26,107	129,797	84,207
FUND BALANCE, July 1	1,598	104,742	104,742	-	20,535
FUND BALANCE, June 30	\$ 1,052	\$ 1,052	\$ 130,849	\$ 129,797	\$ 104,742

LYON COUNTY SCHOOL DISTRICT

STUDENT ACCOUNTS FUND SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL YEAR ENDED JUNE 30, 2023

(WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2022)

	<u>2023 BUDGET</u>		<u>2023</u>		<u>2022</u>
	<u>ORIGINAL</u>	<u>FINAL</u>	<u>ACTUAL</u>	<u>VARIANCE TO FINAL BUDGET</u>	<u>ACTUAL</u>
REVENUES					
Local Sources:					
Student activities	\$ 1,100,000	\$ 1,100,000	\$ 1,179,360	\$ 79,360	\$ 1,214,936
EXPENDITURES					
Co-curricular Activities:					
Purchased services	300,000	300,000	178,247	(121,753)	536,651
Supplies	250,000	250,000	481,928	231,928	-
	<u>550,000</u>	<u>550,000</u>	<u>660,175</u>	<u>110,175</u>	<u>536,651</u>
Athletics:					
Purchased services	300,000	300,000	119,511	(180,489)	536,651
Supplies	250,000	250,000	307,314	57,314	-
	<u>550,000</u>	<u>550,000</u>	<u>426,825</u>	<u>(123,175)</u>	<u>536,651</u>
Total Expenditures	<u>1,100,000</u>	<u>1,100,000</u>	<u>1,087,000</u>	<u>(13,000)</u>	<u>1,073,302</u>
Revenues Over (Under) Expenditure	-	-	92,360	92,360	141,634
FUND BALANCE, July 1	<u>651,214</u>	<u>651,214</u>	<u>974,735</u>	<u>323,521</u>	<u>833,101</u>
FUND BALANCE, June 30	<u>\$ 651,214</u>	<u>\$ 651,214</u>	<u>\$ 1,067,095</u>	<u>\$ 415,881</u>	<u>\$ 974,735</u>

LYON COUNTY SCHOOL DISTRICT

CAPITAL PROJECTS FUND SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL YEAR ENDED JUNE 30, 2023

(WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2022)

	<u>2023 BUDGET</u>		<u>2023</u>		<u>2022</u>
	<u>ORIGINAL</u>	<u>FINAL</u>	<u>ACTUAL</u>	<u>VARIANCE TO FINAL BUDGET</u>	<u>ACTUAL</u>
REVENUES					
Local Sources:					
Government Services Tax	\$ 1,040,124	\$ 1,286,112	\$ 1,004,595	\$ (281,517)	\$ 996,235
Investment income	-	-	913,016	913,016	-
Total Revenue	<u>1,040,124</u>	<u>1,286,112</u>	<u>1,917,611</u>	<u>631,499</u>	<u>996,235</u>
EXPENDITURES					
Operations and Maintenance:					
Supplies	-	-	-	-	430
Facilities Acquisition and Construction:					
Architecture/Engineering:					
Purchased services	25,000	25,000	1,500	23,500	-
Building Acquisition and Construction:					
Purchased services	-	-	-	-	94,406
Supplies	-	-	-	-	26,094
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>120,500</u>
Site Improvement:					
Purchased services	100,000	828,150	821,183	6,967	1,174,160
Other	-	-	6,271	(6,271)	9,947
	<u>100,000</u>	<u>828,150</u>	<u>827,454</u>	<u>696</u>	<u>1,184,107</u>
Building Improvements:					
Purchased services	432,962	432,962	413,201	19,761	377,544
Total Facilities Acquisition and Construction	<u>557,962</u>	<u>1,286,112</u>	<u>1,242,155</u>	<u>43,957</u>	<u>1,682,151</u>
Total Expenditures	<u>557,962</u>	<u>1,286,112</u>	<u>1,242,155</u>	<u>43,957</u>	<u>1,682,581</u>
Revenues Over (Under) Expenditures	<u>482,162</u>	<u>-</u>	<u>675,456</u>	<u>587,542</u>	<u>(686,346)</u>

Continued on next page.

LYON COUNTY SCHOOL DISTRICT

CAPITAL PROJECTS FUND SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL YEAR ENDED JUNE 30, 2023

(WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2022)

	<u>2023 BUDGET</u>		<u>2023</u>		<u>2022</u>
	<u>ORIGINAL</u>	<u>FINAL</u>	<u>ACTUAL</u>	<u>VARIANCE TO FINAL BUDGET</u>	<u>ACTUAL</u>
OTHER FINANCING SOURCES					
Transfers from other funds	\$ 1,500,000	\$ 1,500,000	\$ 750,000	\$ (750,000)	\$ -
Net Change in Fund Balance	1,982,162	1,500,000	1,425,456	(162,458)	(686,346)
FUND BALANCE, July 1	<u>827,236</u>	<u>827,236</u>	<u>1,973,947</u>	<u>1,146,711</u>	<u>2,660,293</u>
FUND BALANCE, June 30	<u>\$ 2,809,398</u>	<u>\$ 2,327,236</u>	<u>\$ 3,399,403</u>	<u>\$ 984,253</u>	<u>\$ 1,973,947</u>

LYON COUNTY SCHOOL DISTRICT

BUILDING AND SITES FUND SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL YEAR ENDED JUNE 30, 2023

(WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2022)

	2023 BUDGET		2023		2022
	ORIGINAL	FINAL	ACTUAL	VARIANCE TO FINAL BUDGET	ACTUAL
REVENUES					
Local Sources:					
Rents	\$ 9,600	\$ 9,600	\$ 8,800	\$ (800)	\$ 9,600
Earnings on investments	-	-	-	-	1,300
	9,600	9,600	8,800	(800)	10,900
EXPENDITURES					
Undistributed Expenditures:					
Operations and Maintenance:					
Purchased services	-	125,000	119,819	5,181	-
Supplies	175,000	50,000	-	50,000	3,016
Total Expenditures	175,000	175,000	119,819	55,181	3,016
Net Change in Fund Balance	(165,400)	(165,400)	(111,019)	54,381	7,884
FUND BALANCE, July 1	226,686	218,131	226,015	7,884	218,131
FUND BALANCE, June 30	\$ 61,286	\$ 52,731	\$ 114,996	\$ 62,265	\$ 226,015

LYON COUNTY SCHOOL DISTRICT

RESIDENTIAL CONSTRUCTION TAX FUND SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL YEAR ENDED JUNE 30, 2023

(WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2022)

	2023 BUDGET		2023		2022
	ORIGINAL	FINAL	ACTUAL	VARIANCE TO FINAL BUDGET	ACTUAL
REVENUES					
Local Sources:					
Residential Construction Tax	\$ 650,000	\$ 1,000,000	\$ 624,003	\$ (375,997)	\$ 1,080,480
Earnings on investments	-	-	3,599	3,599	304
Total Revenue	650,000	1,000,000	627,602	(372,398)	1,080,784
EXPENDITURES					
Facilities Acquisition and Construction:					
Architectural and Engineering Services:					
Purchased services	-	-	-	-	267,595
Building Acquisition/Construction:					
Other	-	-	-	-	9,745
Site Improvement:					
Purchased services	-	1,000,000	995,021	4,979	813,949
Building Improvement:					
Purchased services	-	-	-	-	66,794
Total Facilities Acquisition and Construction	-	1,000,000	995,021	4,979	1,158,083
Net Change in Fund Balance	650,000	-	(367,419)	(367,419)	(77,299)
FUND BALANCE, July 1	<u>1,075,336</u>	<u>1,075,336</u>	<u>2,141,149</u>	<u>1,065,813</u>	<u>2,218,448</u>
FUND BALANCE, June 30	<u>\$ 1,725,336</u>	<u>\$ 1,075,336</u>	<u>\$ 1,773,730</u>	<u>\$ 698,394</u>	<u>\$ 2,141,149</u>

LYON COUNTY SCHOOL DISTRICT

INTERNAL SERVICE FUNDS COMBINING STATEMENT OF NET POSITION JUNE 30, 2023

(WITH COMPARATIVE ACTUAL AMOUNTS AS OF JUNE 30, 2022)

	WORKERS COMPENSATION INSURANCE FUND	UNEMPLOY- MENT INSURANCE FUND	GROUP INSURANCE FUND	TOTALS	
				2023	2022
ASSETS					
Cash and cash equivalents	\$ 1,911,678	\$ 1,496,172	\$ 703,631	\$ 4,111,481	\$ 3,966,789
Accounts receivable	-	6,744	-	6,744	11,286
	<u>1,911,678</u>	<u>1,502,916</u>	<u>703,631</u>	<u>4,118,225</u>	<u>3,978,075</u>
Restricted cash	<u>654,000</u>	<u>-</u>	<u>-</u>	<u>654,000</u>	<u>573,000</u>
Total Assets	<u>2,565,678</u>	<u>1,502,916</u>	<u>703,631</u>	<u>4,772,225</u>	<u>4,551,075</u>
LIABILITIES					
Accounts and claims payable	37,709	-	52,116	89,825	53,491
Incurred but unreported claims	<u>1,022,000</u>	<u>-</u>	<u>-</u>	<u>1,022,000</u>	<u>862,000</u>
Total Liabilities	<u>1,059,709</u>	<u>-</u>	<u>52,116</u>	<u>1,111,825</u>	<u>915,491</u>
NET POSITION					
Restricted for employee benefits program	<u>\$ 1,505,969</u>	<u>\$ 1,502,916</u>	<u>\$ 651,515</u>	<u>\$ 3,660,400</u>	<u>\$ 3,635,584</u>

LYON COUNTY SCHOOL DISTRICT

INTERNAL SERVICE FUNDS COMBINING STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN FUND NET POSITION YEAR ENDED JUNE 30, 2023

(WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2022)

	WORKERS COMPENSATION INSURANCE FUND	UNEMPLOY- MENT INSURANCE FUND	GROUP INSURANCE FUND	TOTALS	
				2023	2022
OPERATING REVENUES					
Charges for services	\$ 639,968	\$ 168,645	\$ -	\$ 808,613	\$ 826,255
Refunds and rebates	-	-	-	-	252,416
	<u>639,968</u>	<u>168,645</u>	<u>-</u>	<u>808,613</u>	<u>1,078,671</u>
OPERATING EXPENSES					
Benefit claims	634,569	-	-	634,569	562,052
Purchased services	95,951	-	-	95,951	170,186
Other	53,277	-	-	53,277	1,205
	<u>783,797</u>	<u>-</u>	<u>-</u>	<u>783,797</u>	<u>733,443</u>
Total Operating Expenses	<u>783,797</u>	<u>-</u>	<u>-</u>	<u>783,797</u>	<u>733,443</u>
Operating Income (Loss)	(143,829)	168,645	-	24,816	345,228
NONOPERATING REVENUES					
Earnings on investments	-	-	-	-	427
Change in Net Position	(143,829)	168,645	-	24,816	345,655
NET POSITION, July 1	<u>1,649,798</u>	<u>1,334,271</u>	<u>651,515</u>	<u>3,635,584</u>	<u>3,289,929</u>
NET POSITION, June 30	<u>\$ 1,505,969</u>	<u>\$ 1,502,916</u>	<u>\$ 651,515</u>	<u>\$ 3,660,400</u>	<u>\$ 3,635,584</u>

LYON COUNTY SCHOOL DISTRICT

INTERNAL SERVICE FUNDS COMBINING STATEMENT OF CASH FLOWS YEAR ENDED JUNE 30, 2023

(WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2022)

	WORKERS COMPENSATION INSURANCE FUND	UNEMPLOY- MENT INSURANCE FUND	GROUP INSURANCE FUND	TOTALS	
				2023	2022
CASH FLOWS FROM OPERATING ACTIVITIES					
Premiums received from other funds	\$ 644,510	\$ 168,645	\$ -	\$ 813,155	\$ 836,245
Refunds and rebates received	-	-	-	-	252,416
Payment of benefits	(474,569)	-	-	(474,569)	(621,937)
Insurance premiums and other	(111,519)	-	(1,375)	(112,894)	(224,225)
Net Cash Provided (Used) by Operating Activities	58,422	168,645	(1,375)	225,692	242,499
CASH FLOWS FROM INVESTING ACTIVITIES					
Interest received on investments	-	-	-	-	427
Net Increase (Decrease) in Cash and Cash Equivalents	58,422	168,645	(1,375)	225,692	242,926
CASH AND CASH EQUIVALENTS, July 1					
	2,507,256	1,327,527	705,006	4,539,789	4,296,863
CASH AND CASH EQUIVALENTS, June 30					
	\$ 2,565,678	\$ 1,496,172	\$ 703,631	\$ 4,765,481	\$ 4,539,789
RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES					
Operating income (loss)	\$ (143,829)	\$ 168,645	\$ -	\$ 24,816	\$ 345,228
Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities:					
Changes in assets and liabilities:					
Accounts receivable	4,542	-	-	4,542	9,990
Accounts payable	37,709	-	(1,375)	36,334	(73,719)
Incurred but not reported claims	160,000	-	-	160,000	(39,000)
Total Adjustments	202,251	-	(1,375)	200,876	(102,729)
NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES	\$ 58,422	\$ 168,645	\$ (1,375)	\$ 225,692	\$ 242,499

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, 2023

(WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2022)

	2023 BUDGET		2023		2022
	ORIGINAL	FINAL	ACTUAL	VARIANCE TO FINAL BUDGET	ACTUAL
OPERATING REVENUES					
Charges for services	\$ 580,000	\$ 580,000	\$ 639,968	\$ 59,968	\$ 662,338
OPERATING EXPENSES					
Benefits	580,000	580,000	634,569	(54,569)	562,052
Purchased services	135,000	135,000	95,951	39,049	60,662
Other	50,000	50,000	53,277	(3,277)	1,205
	<u>765,000</u>	<u>765,000</u>	<u>783,797</u>	<u>(18,797)</u>	<u>623,919</u>
Operating Income (Loss)	(185,000)	(185,000)	(143,829)	41,171	38,419
NONOPERATING REVENUES					
Earnings on investments	<u>10,000</u>	<u>10,000</u>	<u>-</u>	<u>(10,000)</u>	<u>364</u>
Change in Net Position	(175,000)	(175,000)	(143,829)	31,171	38,783
NET POSITION, July 1	<u>1,436,015</u>	<u>1,436,015</u>	<u>1,649,798</u>	<u>213,783</u>	<u>1,611,015</u>
NET POSITION, June 30	<u>\$ 1,261,015</u>	<u>\$ 1,261,015</u>	<u>\$ 1,505,969</u>	<u>\$ 244,954</u>	<u>\$ 1,649,798</u>

LYON COUNTY SCHOOL DISTRICT

WORKERS COMPENSATION INSURANCE FUND SCHEDULE OF CASH FLOWS - BUDGET AND ACTUAL YEAR ENDED JUNE 30, 2023

(WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2022)

	2023 BUDGET		2023		2022
	ORIGINAL	FINAL	ACTUAL	VARIANCE TO FINAL BUDGET	ACTUAL
CASH FLOWS FROM OPERATING ACTIVITIES					
Charges for services	\$ 600,000	\$ 600,000	\$ 644,510	\$ 44,510	\$ 663,044
Payment of benefits	(500,000)	(500,000)	(474,569)	25,431	(621,937)
Insurance premiums paid, other payments	(145,000)	(145,000)	(111,519)	33,481	(61,867)
Net Cash Provided (Used) By Operating Activities	(45,000)	(45,000)	58,422	103,422	(20,760)
CASH FLOWS FROM INVESTING ACTIVITIES					
Interest received on investments	10,000	10,000	-	(10,000)	364
Net Increase (Decrease) in Cash and Cash Equivalents	(35,000)	(35,000)	58,422	93,422	(20,396)
CASH AND CASH EQUIVALENTS, July 1					
	-	-	2,507,256	2,507,256	2,527,652
CASH AND CASH EQUIVALENTS, June 30					
	<u>\$ (35,000)</u>	<u>\$ (35,000)</u>	<u>\$ 2,565,678</u>	<u>\$ 2,600,678</u>	<u>\$ 2,507,256</u>
RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES					
Operating income (loss)	\$ -	\$ -	\$ (143,829)	\$ (143,829)	\$ 38,419
Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities:					
Changes in assets and liabilities:					
Accounts receivable	-	-	4,542	4,542	706
Accounts payable	-	-	37,709	37,709	(20,885)
Incurred but unreported claims	-	-	160,000	160,000	(39,000)
Total Adjustments	-	-	202,251	202,251	(59,179)
NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 58,422</u>	<u>\$ 58,422</u>	<u>\$ (20,760)</u>

LYON COUNTY SCHOOL DISTRICT

UNEMPLOYMENT INSURANCE FUND SCHEDULE OF REVENUES, EXPENSES AND CHANGES IN NET POSITION - BUDGET AND ACTUAL YEAR ENDED JUNE 30, 2023

(WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2022)

	2023 BUDGET		2023		2022
	ORIGINAL	FINAL	ACTUAL	VARIANCE TO FINAL BUDGET	ACTUAL
OPERATING REVENUES					
Charges for services	\$ 155,000	\$ 155,000	\$ 168,645	\$ 13,645	\$ 163,917
OPERATING EXPENSES					
Benefits	20,000	20,000	-	20,000	-
Change in Net Position	135,000	135,000	168,645	33,645	163,917
NET POSITION, July 1	<u>1,305,354</u>	<u>1,305,354</u>	<u>1,334,271</u>	<u>28,917</u>	<u>1,170,354</u>
NET POSITION, June 30	<u>\$ 1,440,354</u>	<u>\$ 1,440,354</u>	<u>\$ 1,502,916</u>	<u>\$ 62,562</u>	<u>\$ 1,334,271</u>

LYON COUNTY SCHOOL DISTRICT

UNEMPLOYMENT INSURANCE FUND SCHEDULE OF CASH FLOWS - BUDGET AND ACTUAL YEAR ENDED JUNE 30, 2023

(WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2022)

	2023 BUDGET		2023		2022
	ORIGINAL	FINAL	ACTUAL	VARIANCE TO FINAL BUDGET	ACTUAL
CASH FLOWS FROM OPERATING ACTIVITIES					
Charges for services	\$ -	\$ -	\$ 168,645	\$ 168,645	\$ 173,201
Payment of benefits	-	-	-	-	-
Net Cash Provided By Operating Activities	-	-	168,645	168,645	173,201
CASH AND CASH EQUIVALENTS, July 1					
	<u>3,576,286</u>	<u>3,576,286</u>	<u>1,327,527</u>	<u>(2,248,759)</u>	<u>1,154,326</u>
CASH AND CASH EQUIVALENTS, June 30					
	<u>\$ 3,576,286</u>	<u>\$ 3,576,286</u>	<u>\$ 1,496,172</u>	<u>\$ (2,080,114)</u>	<u>\$ 1,327,527</u>
RECONCILIATION OF OPERATING INCOME TO NET CASH PROVIDED BY OPERATING ACTIVITIES					
Operating income	\$ -	\$ -	\$ 168,645	\$ 168,645	\$ 163,917
Adjustments to reconcile operating income to net cash provided by operating activities:					
Changes in assets and liabilities:					
Accounts receivable	-	-	-	-	9,284
Total Adjustments	-	-	-	-	9,284
NET CASH PROVIDED BY OPERATING ACTIVITIES	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 168,645</u>	<u>\$ 168,645</u>	<u>\$ 173,201</u>

LYON COUNTY SCHOOL DISTRICT

GROUP INSURANCE FUND
SCHEDULE OF REVENUES, EXPENSES AND
CHANGES IN FUND NET POSITION - BUDGET AND ACTUAL
YEAR ENDED JUNE 30, 2023
(WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2022)

	2023 BUDGET		2023		2022
	ORIGINAL	FINAL	ACTUAL	VARIANCE TO FINAL BUDGET	ACTUAL
OPERATING REVENUES					
Charges for services	\$ 50,000	\$ 50,000	\$ -	\$ (50,000)	\$ -
Refunds and rebates	-	-	-	-	252,416
	<u>50,000</u>	<u>50,000</u>	<u>-</u>	<u>(50,000)</u>	<u>252,416</u>
OPERATING EXPENSES					
Benefits	-	-	-	-	-
Purchased services	-	-	-	-	109,524
Other	50,000	-	-	-	-
	<u>50,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>109,524</u>
Operating Income (Loss)	-	50,000	-	(50,000)	142,892
NONOPERATING REVENUES					
Earnings on investments	-	-	-	-	63
Change in Net Position	-	50,000	-	(50,000)	142,955
NET POSITION, July 1	<u>508,560</u>	<u>508,560</u>	<u>651,515</u>	<u>142,955</u>	<u>508,560</u>
NET POSITION, June 30	<u>\$ 508,560</u>	<u>\$ 558,560</u>	<u>\$ 651,515</u>	<u>\$ 92,955</u>	<u>\$ 651,515</u>

LYON COUNTY SCHOOL DISTRICT

GROUP INSURANCE FUND SCHEDULE OF CASH FLOWS - BUDGET AND ACTUAL YEAR ENDED JUNE 30, 2023

(WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2022)

	2023 BUDGET		2023		2022
	ORIGINAL	FINAL	ACTUAL	VARIANCE TO FINAL BUDGET	ACTUAL
CASH FLOWS FROM OPERATING ACTIVITIES					
Refunds and rebates received	\$ -	\$ -	\$ -	\$ -	\$ 252,416
Payment for services and other	-	-	(1,375)	(1,375)	(162,358)
Net Cash Provided (Used) By Operating Activities	-	-	(1,375)	(1,375)	90,058
CASH FLOWS FROM INVESTING ACTIVITIES					
Earnings on investments	-	-	-	-	63
Net Increase (Decrease) in Cash and Cash Equivalents	-	-	(1,375)	(1,375)	90,121
CASH AND CASH EQUIVALENTS, July 1					
	-	-	705,006	705,006	614,885
CASH AND CASH EQUIVALENTS, June 30					
	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 703,631</u>	<u>\$ 703,631</u>	<u>\$ 705,006</u>
RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES					
Operating income (loss)	\$ -	\$ -	\$ -	\$ -	\$ 142,892
Adjustments to reconcile operating income (loss) to net cash provided by operating activities:					
Changes in assets and liabilities:					
Accounts and claims payable	-	-	(1,375)	(1,375)	(52,834)
Claims incurred but not reported	-	-	-	-	-
Total Adjustments	-	-	(1,375)	(1,375)	(52,834)
NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (1,375)</u>	<u>\$ (1,375)</u>	<u>\$ 90,058</u>



**INDEPENDENT AUDITORS' REPORT ON INTERNAL CONTROL
OVER FINANCIAL REPORTING AND ON COMPLIANCE AND
OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS
PERFORMED IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS***

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

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the Lyon County School District (the District) as of and for the year ended June 30, 2023, and the related notes to the financial statements, which collectively comprise the District's basic financial statements and have issued our report thereon dated November 16, 2023.

Report on 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. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses or significant deficiencies may exist that have not been identified.

Report on 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*.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the District's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Silva, Scivone & Assoc, LLC

Reno, Nevada
November 16, 2023



LYON COUNTY SCHOOL DISTRICT

SUMMARY SCHEDULE OF PRIOR AUDIT FINDING YEAR ENDED JUNE 30, 2022

FINDINGS – FINANCIAL STATEMENT AUDIT

Finding #2022-1 - Material Weakness

Description:

The District did not follow established accounting procedures to provide adequate internal controls over numerous control categories.

Criteria:

The District's management is responsible for designing and maintaining an adequate system of internal controls which provides reasonable assurance that transactions are processed according to established procedures.

Conditions:

Certain accounting tasks were not being completed routinely, timely or accurately. While not intending to be a complete listing of such tasks, the following were deemed to be most significant:

- Monthly bank reconciliations were not consistently prepared on a timely basis. In addition, the reconciliations were not agreed to the general ledger sub-accounts for cash and investments.
- The transactions related to the District's medical self-insurance (group health insurance) were not recorded in the District's general ledger until the year-end financial audit. The District discontinued its self-insurance program as of December 31, 2020; however, transactions relative to the self-insurance continued into the current fiscal year. These transactions should have been recorded in the District's general ledger throughout the year as opposed to being recorded during the conduct of the annual financial audit.
- In accordance with the Nevada Revised Statutes and District policy, the District prepared its official Original Budget for the fiscal year ended June 30, 2022. The Original Budget was later augmented (amended) in January 2022. The augmented budget amounts were not properly entered into the District's automated accounting program, thereby compromising the integrity of the internal controls afforded by robust budgetary management.
- Employer federal payroll taxes and federal taxes withheld from employee paychecks were not properly deposited in accordance with Internal Revenue Service (IRS) requirements. Underpayments (or no payments) were noted for several months of FY22 as well as FY23, resulting in a deficiency of approximately \$2 million. In addition to the deficiency of taxes withheld, the District has been assessed penalties and interest of approximately \$352 thousand, which they are actively seeking relief from. Any relief or abatement will be subject to applicable law and/or discretion of the IRS.
- The Business and Finance office and the Grant office oversee accounting for federal and state grants. Routine analysis of grant revenue and expenditures would ensure that reimbursement requests are being completed accurately and submitted to the grantor or pass-through entity (primarily the Nevada Department of Education) timely, thereby assisting in maintaining proper

LYON COUNTY SCHOOL DISTRICT

SUMMARY SCHEDULE OF PRIOR AUDIT FINDING YEAR ENDED JUNE 30, 2022

levels of cash flow. During FY 22, reimbursement requests were not submitted timely, resulting in approximately \$9 million due to the District as of June 30, 2022.

Cause:

In discussing these deficiencies with District management, they indicated the errors occurred due to turnover of personnel in key financial and grant management positions.

Effect:

When accounting tasks such as those described above are not routinely, timely, or accurately completed, certain risks to the District may be increased beyond an acceptable level. Those risks typically include: failure to properly safeguard District assets, potentially resulting in the misappropriation of District assets; noncompliance with regulation, contracts and grants; failure to adequately prepare for the annual audit; failure to meet reporting deadlines; and material misstatement of financial reports.

Recommendation:

District management should review and ensure that sound accounting procedures are in place and are being consistently followed. It is likely that the District's review will reveal areas where either modification of existing procedures is necessary, or new procedures must be implemented in order to effectively strengthen internal controls. Additional consideration should be given to the proper allocation of human resources in and for the Business and Finance Office to ensure that staffing is adequate for the successful implementation of the existing and new procedures.

Status as of June 30, 2023:

The recommendation has been applied to the findings noted in this report; therefore, the findings have either been corrected or are in the process of being corrected.

LYON COUNTY SCHOOL DISTRICT

INDEPENDENT AUDITORS' COMMENTS

JUNE 30, 2023

STATUTE COMPLIANCE

Current Year

The required disclosure on compliance with applicable Nevada Revised Statutes and the Nevada Administrative Code is included in Note 3 to the financial statements.

Prior Year

Potential violations were reported in Note 3 of the June 30, 2022 audit. One of the four potential violations has been repeated in the current year.

AUDIT RECOMMENDATIONS

Current Year

There are no findings of the magnitude to be included in the June 30, 2023 audit report.

Prior Year

Finding #2022-1 Material Weakness was reported in the Schedule of Finding, within the audit report for the year ended June 30, 2022. The finding has been cleared as of June 30, 2023.

**Lyon County School District
Board Memo**

Date: November 28, 2023
To: Board of School Trustees
From: Wayne Workman, Superintendent
Re: Designation of Independent Audit Firm for Fiscal Year 2024

Recommendation

That the Board of Trustees approve the reappointment of Silva, Sceirine & Associates, LLC for the fiscal year 2024 Audit in the amount not to exceed \$79,700.00 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. The collaboration between Lyon County School District Business and Finance Department management and staff with Silva, Sceirine & Associates, LLC has been effective in successfully completing audits. This ongoing partnership has consistently resulted in enhancements for the Business and Finance Department, reflecting the positive outcomes derived from our collaborative efforts. Silva, Sceirine & Associates, LLC has also remained available beyond the annual audit, to offer fiscal and legal guidance as necessary.

Budget Considerations

The proposed fee of \$79,700.00 is an increase of 4% over fiscal year 2023. The work that will be completed by Silva, Sceirine & Associates, LLC will meet all the requirements of NRS 354.624.

Discussed at Previous Meeting

N/A

Attachments

NRS 354.624

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

NRS 354.626 Unlawful expenditure of money in excess of amount appropriated; penalties; exceptions.

1. No governing body or member thereof, officer, office, department or agency may, during any fiscal year, expend or contract to expend any money or incur any liability, or enter into any contract which by its terms involves the expenditure of money, in excess of the amounts appropriated for that function, other than bond repayments, medium-term obligation repayments and any other long-term contract expressly authorized by law. Any officer or employee of a local government who willfully violates [NRS 354.470](#) to [354.626](#), inclusive, is guilty of a misdemeanor and upon conviction thereof ceases to hold his or her office or employment. Prosecution for any violation of this section may be conducted by the Attorney General or, in the case of incorporated cities, school districts or special districts, by the district attorney.

2. Without limiting the generality of the exceptions contained in subsection 1, the provisions of this section specifically do not apply to:

(a) Purchase of coverage and professional services directly related to a program of insurance which require an audit at the end of the term thereof.

(b) Long-term cooperative agreements as authorized by [chapter 277](#) of NRS.

(c) Long-term contracts in connection with planning and zoning as authorized by [NRS 278.010](#) to [278.630](#), inclusive.

(d) Long-term contracts for the purchase of utility service such as, but not limited to, heat, light, sewerage, power, water and telephone service.

(e) Contracts between a local government and an employee covering professional services to be performed within 24 months following the date of such contract or contracts entered into between local government employers and employee organizations.

(f) Contracts between a local government and any person for the construction or completion of public works, money for which has been or will be provided by the proceeds of a sale of bonds, medium-term obligations or an installment-purchase agreement and that are entered into by the local government after:

(1) Any election required for the approval of the bonds or installment-purchase agreement has been held;

(2) Any approvals by any other governmental entity required to be obtained before the bonds, medium-term obligations or installment-purchase agreement can be issued have been obtained; and

(3) The ordinance or resolution that specifies each of the terms of the bonds, medium-term obligations or installment-purchase agreement, except those terms that are set forth in subsection 2 of [NRS 350.165](#), has been adopted.

↳ Neither the fund balance of a governmental fund nor the equity balance in any proprietary fund may be used unless appropriated in a manner provided by law.

(g) Contracts which are entered into by a local government and delivered to any person solely for the purpose of acquiring supplies, services and equipment necessarily ordered in the current fiscal year for use in an ensuing fiscal year and which, under the method of accounting adopted by the local government, will be charged against an appropriation of a subsequent fiscal year. Purchase orders evidencing such contracts are public records available for inspection by any person on demand.

(h) Long-term contracts for the furnishing of television or FM radio broadcast translator signals as authorized by [NRS 269.127](#).

(i) The receipt and proper expenditure of money received pursuant to a grant awarded by an agency of the Federal Government.

(j) The incurrence of obligations beyond the current fiscal year under a lease or contract for installment purchase which contains a provision that the obligation incurred thereby is extinguished by the failure of the governing body to appropriate money for the ensuing fiscal year for the payment of the amounts then due.

(k) The receipt by a local government of increased revenue that:

(1) Was not anticipated in the preparation of the final budget of the local government; and

(2) Is required by statute to be remitted to another governmental entity.

(l) An agreement authorized pursuant to [NRS 277A.370](#).

(Added to NRS by [1965, 736](#); A [1969, 801](#); [1971, 1016, 1345](#); [1973, 68, 1155](#); [1975, 40, 279, 711](#); [1981, 1769](#); [1985, 648](#); [1987, 1720](#); [1995, 1908](#); [1997, 573](#); [1999, 833](#); [2001, 1812, 2324](#); [2003, 162, 802](#); [2005, 579](#); [2009, 432, 852](#); [2011, 1690, 2728](#); [2013, 2715](#))

**Lyon County School District
Board Memo**

Date: November 28, 2023
To: Board of School Trustees
From: Wayne Workman, Superintendent
Re: FHS Gym update

Recommendation

An update item for the Board of Trustees regarding the Fernley High School Gym project.

Background Information

As of November 17th, the gym is now operating on permanent power, and the rooftop units for both segment A and B are in operation. Significant progress has been made with the installation of gym floor sleepers completed, and the gym wood flooring is currently undergoing the acclimation process. Securing down the wood floor is scheduled to commence on 11/27. All gym equipment is on-site, and the installation of scoreboards is the final step pending completion. The kitchen equipment, delivered on 11/13, is swiftly moving into the installation phase and is projected to be complete by mid-December. The remaining parking lot will be striped by the Thanksgiving Holiday.

Anticipated substantial project completion is slated for early January, with the only significant project element still pending being the delayed operable wall. All necessary preparations for a prompt installation have been undertaken, but the estimated arrival for the wall is currently expected in March 2024.

Budget Considerations

N/A

Discussed at Previous Meeting

N/A

Attachment(s)

Gymnasium Photos

*Respectfully Submitted,
Harman Bains, Executive Director of Operations
Kirk McCallum, O&M Supervisor*









**Lyon County School District
Board Memo**

Date: November 28, 2023
To: Board of School Trustees
From: Wayne Workman, Superintendent
Re: District wide softball and baseball fields

Recommendation

That the Board of Trustees provide further direction regarding the district wide softball and baseball field upgrades.

Background Information

July 2023, the Board of Trustees approved the district to address safety concerns and enhance baseball and softball fields throughout the district. Allocating a budget of \$200,000 with a stipulation that any quotation exceeding this amount must undergo further approval.

The district reached out to four companies and received quotes from two, Tahoe Fence and All Out Fence. With both companies presenting competitive pricing for different components of the project, the district opted to collaborate with both, selecting the most cost-effective quotes from each.

Considering field safety, the availability of residential construction tax funds, adherence to the board-approved budget, and the potential to complete a specific area before the commencement of sporting seasons, the district granted approval for projects in the Dayton attendance area, all except for the Dayton batting cage. The total allocation for these projects in the Dayton area amounted to \$194,225.

Dayton and Fernley are the attendance areas with sufficient residential construction tax funds to support their baseball and softball requirements. Recognizing the primary purpose of these funds is to enhance district playgrounds, the use of available resources for both Dayton and Fernley fields aligns with this objective. Both Yerington and Silver Springs would require funding from a different capital fund like Government Services Tax fund. The project costs in the Fernley area are notably lower compared to other attendance areas due to the past completion of changing both field backstops from chain-link to netting. In the Yerington area, fencing expenses would encompass the replacement of the fence for Booth Parr Field and the installation of a new fence for the softball field which is currently temporary. Completing both field fences would additionally facilitate the creation of a soccer field between the existing YHS softball field and Booth Parr Field.

	Dayton	Fernley	Yerington	Silver Springs
Baseball backstop:	\$ 45,531	\$ 11,227	\$ 47,240	\$ 42,921
Softball backstop:	\$ 44,585	\$ 8,200	\$ 42,370	\$ 39,800
Baseball fencing:	\$ 85,120	\$ -	\$ 84,836	\$ 40,982
Softball fencing:	\$ 18,989	\$ -	\$ 57,780	\$ 50,166
Batting Cage(s):	\$ 14,856	\$ 38,096	\$ 5,925	\$ 10,115
Total:	\$ 209,081	\$ 57,523	\$ 238,151	\$ 183,984

Budget Considerations

Dayton Residential Construction Tax fund for \$14,856

Fernley Residential Construction Tax fund for \$57,523

Government Services tax fund for \$422,135

Discussed at Prior Meetings

August 2023

Attachments:

LCSD 5YR CIP

*Respectfully Submitted,
Harman Bains, Executive Director of Operations
Kirk McCallum, O&M Supervisor*

LYON COUNTY SCHOOL DISTRICT
 FIVE YEAR CAPITAL IMPROVEMENT PLAN
 (NRS 354.5945)

November 20, 2023

Updated
 Estimated
 Budgeted

Minimum level of expenditure for items classified as capital asset - \$5,000
 Minimum level of expenditure for items classified as capital projects - \$15,000

	FY2023	FY2024	FY2025	FY2026	FY2027	FY2028
Fund: 330	Building & Sites Fund					
Beginning Balance	226,015	114,996	79,596	89,196	98,796	108,396
Contingent Funds		(25,000)				
Yerington HS Gym Resurfacing/Sanding	(68,010)					
Smith Valley HS Gym Resurfacing/Sanding	(51,809)					
Yerington ES Playground		(20,000)				
Fund Revenue						
Smith Valley Property Fees (estimated)	8,800	9,600	9,600	9,600	9,600	9,600
Investments						
Fund Balance	114,996	79,596	89,196	98,796	108,396	117,996

	FY2023	FY2024	FY2025	FY2026	FY2027	FY2028
Fund: 340	Governmental Services Tax Fund					
Beginning Balance	1,724,037	2,899,493	1,543,803	1,193,590	853,626	524,011
District Wide Professional Services	(27,635)	(25,000)	(25,000)	(25,000)	(25,000)	(25,000)
District Wide Doors		-	(30,000)	(30,000)	(30,000)	(30,000)
District Wide Restrooms		(20,000)	(20,000)	(20,000)	(20,000)	(20,000)
District Wide HVAC / Boilers / Controls	(26,725)	(750,000)	(750,000)	(750,000)	(750,000)	(750,000)
District Wide Flooring / Carpet	(177,598)	(200,000)	(200,000)	(200,000)	(200,000)	(200,000)
District Wide Parking Lot Reseal/Striping	(138,950)	(100,000)	(100,000)	(100,000)	(100,000)	(100,000)
Silver Springs Lync Modular	(489,635)					
Silver Springs Alerton Fire Panel	(23,750)					
YES Boiler (500 Wing)	(19,976)					
YHS Indoor Bleachers	(314,566)					
DES Building Controls		(144,995)				
FES Building Controls		(18,950)				
FIS Building Controls		(179,950)				
RES Building Controls		(162,760)				
SMS Building Controls		(299,740)				
SVS Building Controls		(280,910)				
YHS Building Controls		(209,820)				
YES Doors	(23,320)					
YIS Doors		(39,890)				
FHS Doors		(22,988)				
FES Doors		(15,940)				
DES Doors		(22,761)				
DO Roof Repairs		(29,925)				
YIS Roof Repairs		(8,450)				
FIS Chiller		(72,650)				
FES Chillers 2x		(141,540)				
SSHS Chillers 2x		(208,000)				
CES Kitchen Boiler		(20,641)				
YHS Baseball/Softball Upgrades		(238,151)				
SSHS Baseball/Softball Upgrades		(183,984)				
DHS Boilers Replacement Drawings		(33,800)				
DHS Boilers Replacement						
SSHS Boilers Replacement Drawings		(54,400)				
SSHS Boilers Replacement						
CES Boilers Replacement Drawings		(37,500)				
CES Boilers Replacement						
Athletic Fields / Tracks (Annual Allocation)	(250,000)	(250,000)	(250,000)	(250,000)	(250,000)	(250,000)
Athletic Fields / Tracks (Reserved Allocation)	500,000	750,000	1,000,000	1,250,000	1,500,000	1,750,000
Fund Revenue						
Motor Vehicle Tax	1,004,595	1,014,641	1,024,787	1,035,035	1,045,386	1,055,840
Investments (YTD)	1,663,016	652,415				
Fund Balance	2,899,493	1,543,803	1,193,590	853,626	524,011	204,851

		FY2023	FY2024	FY2025	FY2026	FY2027	FY2028
Fund: 310	Residential Construction Fund						
	Beginning Balance	2,074,050	1,705,912	1,540,123	1,540,123	1,540,123	1,540,123
	Dayton						
	DHS Outdoor Bleachers Project	(204,402)					
	DIS MPR Flooring		(60,064)				
	DES MPR Flooring		(42,952)				
	SES MPR Flooring		(52,454)				
	DHS Stage Lighting		(43,742)				
	Playground Equipment/Repairs		(64,794)				
	Rain Gutters/Concrete		(18,788)				
	DHS Baseball/Softball Upgrades		(209,081)				
	DHS Main Floor Replacement						
	DHS Aux Resurface						
	CES MPR						
	RES MPR						
	Fernley						
	FHS Stadium Bleachers Project	(640,600)					
	FIS Indoor Bleachers		(142,891)				
	FIS Gym Resurfacing/Sanding		(43,577)				
	FHS Gym Resurfacing/Sanding		(35,255)				
	FIS Gym Equipment		(12,517)				
	Rain Gutters/Concrete		(74,909)				
	FES Multipurpose Room Rexnor Units		(37,900)				
	Playground Equipment/Repairs						
	FHS Baseball/Softball Upgrades		(57,523)				
	FHS Main Floor Replacement						
	FHS Bleachers						
	FIS MPR						
	FES MPR						
	Smith Valley						
	Smith Rubber Aux Gym Floor	(129,979)					
	Rain Gutters/Concrete		(3,612)				
	Playground Equipment/Repairs						
	Silver Springs						
	Rain Gutters/Concrete		(23,988)				
	Playground Equipment/Repairs						
	Yerington Area						
	YHS Stadium Bleachers Project	(20,040)					
	Rain Gutters/Concrete		(2,126)				
	Playground Equipment/Repairs						
	YIS Main Floor Resurface						
	YES/YIS MPR						
	YHS MPR						
Fund Revenue	Attendance Area	Actual FY 2023 Revenue	FY 2024 Revenue YTD				Current Balance
	Dayton Area	238,864	325,152				901,443
	Fernley Area	240,787	257,440				704,540
	Silver Springs Area	64,192	59,128				85,235
	Smith Valley Area	33,248	45,216				64,779
	Yerington Area	46,192	73,448				123,555
	Investments (YTD)	3,599					
Fund Balance		1,705,912	1,540,123	1,540,123	1,540,123	1,540,123	1,879,552

	FY2023	FY2024	FY2025	FY2026	FY2027	FY2028
Fund: 360	Bonds Projects Fund					
Beginning Balance	39,988,392	28,719,924	6,626,949	2,908,496	24,992	24,992
Professional Services (Bond Fee)	(71,221)					
Silver Springs Bus Yard Construction		(1,759,668)				
Silver Springs Bus Yard Professional Services	(198,432)	(41,900)				
Silver Springs Turf Repair	(87,009)					
Silver Springs Training Modular	(178,818)					
FHS Rooftop HVAC Unit Equipment		(262,500)				
DHS Rooftop HVAC Unit Equipment		(211,794)				
DES Rooftop HVAC Unit Equipment		(116,606)				
FHS/DHS/DES Rooftop HVAC Replacement		(524,458)				
CES/SES Swamp Cooler Replacements	(69,568)	(3,223,537)				
FHS Gym Professional Services	(612,070)					
FHS Gym Construction Costs	(15,679,372)	(11,415,555)				
District Office Renovation			(100,000)			
CES Roof Replacement		(335,000)				
SSES Dining Facility Roof Replacement		(92,750)				
SMS Roof Professional Services	(32,050)					
SMS Roof Replacement			(1,040,807)			
District Wide Roofs (Remaining Allocation)			(572,250)			
SES Roof Replacement						
SSES Bld A Roof Replacement						
YES Bld 500 Roof Replacement						
SMS Audio Enhancement		(286,569)				
SSHS Audio Enhancement		(192,790)				
DES Audio Enhancement		(222,432)				
Distict Wide Audio Enhancement			(750,000)	(750,000)		
District Wide Boilers/HVAC (Remaining Allocation)			(539,747)			
District Wide Stadium Renovations	(1,722,454)					
District Wide Curriculum		(2,231,643)				
District Wide Transportation Vechicles		(1,570,000)	(715,649)	(2,133,504)		
District Wide Safety and Security	(16,880)					
Fund Revenue						
Series A 2022 (360.022)						
Series B 2022 (360.023)						
Series 2023	6,500,000					
Investments (YTD)	899,405	394,227				
Fund Balance	28,719,924	6,626,949	2,908,496	24,992	24,992	24,992

**Lyon County School District
Board Memo**

Date: November 28, 2023
To: Board of School Trustees
From: Wayne Workman, Superintendent
Re: SSHS HVAC Replacement

Recommendation

That the Board of Trustees approve the recommended quotes from Trane to upgrade and replace existing chillers at Silver Stage High School at a cost of \$208,000.

Background Information

October 2021, LCSD contracted with CR Engineering to conduct a district wide condition assessment of heating, ventilation, and air conditioning (HVAC). An opinion of cost was also done as a part of a 10-year master plan for each school. Utilizing this assessment, the district operations and maintenance team have focused their efforts on new building controls and equipment replacement. As of September 2023, all building controls district wide have been upgraded and district effort has now shifted over to equipment replacement.

District has as internally and externally reviewed both fixing and replacing options with SSHS chiller and has determined it is best to replace both chillers at a cost of \$104,000 each rather than fix (with no long-term guarantee) at \$80,094 each. If equipment is purchased in November 2023, delivery is expected spring 2024, allowing the district to complete this project late spring or early summer 2024.

Following NRS 332, Trane has been the sole source provider of Trane HVAC equipment therefore the district does not have to solicit competitive bids. District has also utilized Trane equipment for several other district wide projects. Continuing this practice allows district wide maintenance personnel to continue gaining a better understanding of equipment and allows the district to stock parts which may be necessary district wide.

Budget Considerations

Total cost of \$208,000 to be paid from Fund 340 Government Services Tax Fund.

Discussed at Prior Meetings

N/A

Attachments:

SSHS Replacement Quote
SSHS Fix Quote

*Respectfully Submitted,
Harman Bains, Director of Operations
Kirk McCallum, O&M Supervisor*



Proposal

Proposal is valid for 15 days.

Customer must obtain credit approval and release order to production within 60 days of proposal date.

**PROPRIETARY AND CONFIDENTIAL PROPERTY OF Trane U.S. Inc.
DISTRIBUTION TO OTHER THAN THE NAMED RECIPIENT IS PROHIBITED**

Prepared For: Lyon County School District

Date: November 02, 2023

Job Name:
LCSD - Silver Springs HS

Proposal Number: C8-11975-474-1

Delivery Terms:
Freight Allowed and Prepaid - F.O.B. Factory

Payment Terms: Net 30 Days

Trane U.S. Inc. is pleased to provide the following proposal for your review and approval.

Tag Data - Air-Cooled Scroll (Qty: 1)

Item	Tag(s)	Qty	Description	Model Number
A1	130 T	1	20-130 Ton Air-Cooled (CGAM)	CGAM130F2**2EXD2A1A3A1AX*A1A2B4XXXXXXAXA5 A1D1XXFXX

Product Data - Air-Cooled Scroll

Item: A1 Qty: 1 Tag(s): 130 T

- Air-Cooled Scroll Packaged Chiller
- Startup Included - Trane Service must start equipment for warranty to be honored
- 130 nominal tons
- 60 hertz
- 460 volt 3 phases
- High efficiency/performance
- Refrigerant Charge R-454B
- With factory installed freeze protection
- Refrigerant isolation valves (discharge valve)
- Factory installed flow switch - set point 35 cm/sec
- Standard Cooling
- Grooved pipe connection
- Factory insulation 0.75"
- Performance based on propylene glycol
- Wide Ambient
- Lanced aluminum fins
- Across the line starter/direct on line
- Single point connection main line unit power-ancillary items require other power
- Terminal block conn for incoming lines
- Enclosure Type UL 60335 Rated for Outdoor Applications
- BACnet MS/TP Interface
- Default A short circuit rating
- With water strainer factory installed
- Comprehensive acoustic package
- Architectural louvered panels
- Year 2 parts warranty whole unit / 1st year labor warranty / 1st year refrigerant warranty

Not Including:

Hot Gas Bypass (Not shown), Thermostats, Zone/ Temperature Sensors, Pumps, BMS integration, Control Valves, Hydronic Accessories, Extended Parts or Labor Warranty (not listed), Storage and rigging of equipment.

Total Net Price Single Unit (Excluding Sales Tax) \$ 115,650 (x1)

Total Net Price Per Unit (Excluding Sales Tax) \$ 104,000 (x2)

Tax Status: Taxable <input type="checkbox"/> Exempt <input type="checkbox"/>	IF EXEMPT PLEASE SUBMIT COMPLETED TAX EXEMPTION CERTIFICATE WITH YOUR SIGNED PROPOSAL OR WITH YOUR PURCHASING DOCUMENTS, KEEP YOUR ORIGINAL ON FILE IN THE OFFICE. YOU WILL BE CHARGED TAX IF A VALID EXEMPTION CERTIFICATE IS NOT ON FILE BEFORE EQUIPMENT, PARTS OR SERVICES ARE PROVIDED. SEE WWW.TAXSITES.COM/STATE-LINKS.HTML FOR TAX FORMS.
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This proposal and pricing are based on shipment of all products (not including field labor) by no later than 3rd quarter of 2024 year.

Sincerely,

Alexander Lyons

Trane U.S. Inc.

5595 Equity Avenue, Suite 100

Reno, NV 89502

Office Phone: (775) 856-3343

This proposal is subject to your acceptance of the attached Trane terms and conditions.

TERMS AND CONDITIONS - COMMERCIAL EQUIPMENT

"Company" shall mean Trane U.S. Inc. for sales in the United States and Trane Canada ULC for sales in Canada.

1. Acceptance. These terms and conditions are an integral part of Company's offer and form the basis of any agreement (the "Agreement") resulting from Company's proposal (the "Proposal") for the sale of the described commercial equipment and any ancillary services (the "Equipment"). **COMPANY'S TERMS AND CONDITIONS AND EQUIPMENT PRICES ARE SUBJECT TO PERIODIC CHANGE OR AMENDMENT.** The Proposal is subject to acceptance in writing by the party to whom this offer is made or an authorized agent ("Customer") delivered to Company within 15 days from the date of the Proposal. Prices in the Proposal are subject to change at any time upon notice to Customer. If Customer accepts the Proposal by placing an order, without the addition of any other terms and conditions of sale or any other modification, Customer's order shall be deemed acceptance of the Proposal subject to Company's terms and conditions. If Customer's order is expressly conditioned upon Company's acceptance or assent to terms and/or conditions other than those expressed herein, return of such order by Company with Company's terms and conditions attached or referenced serves as Company's notice of objection to Customer's terms and as Company's counteroffer to provide Equipment in accordance with the Proposal and the Company's terms and conditions. If Customer does not reject or object in writing to Company within 10 days, Company's counteroffer will be deemed accepted. Notwithstanding anything to the contrary herein, Customer's acceptance of the Equipment will in any event constitute an acceptance by Customer of Company's terms and conditions. This Agreement is subject to credit approval by Company. Upon disapproval of credit, Company may delay or suspend performance or, at its option, renegotiate prices and/or terms and conditions with Customer. If Company and Customer are unable to agree on such revisions, this Agreement shall be cancelled without any liability.

2. Connected Services. In addition to these terms and conditions, the Connected Services Terms of Service ("Connected Services Terms"), available at <https://www.trane.com/TraneConnectedServicesTerms>, as updated from time to time, are incorporated herein by reference and shall apply to the extent that Company provides Customer with Connected Services, as defined in the Connected Services Terms.

3. Title and Risk of Loss. All Equipment sales with destinations to Canada or the U.S. shall be made as follows: FOB Company's U.S. manufacturing facility or warehouse (full freight allowed). Title and risk of loss or damage to Equipment will pass to Customer upon tender of delivery of such to carrier at Company's U.S. manufacturing facility or warehouse.

4. Pricing and Taxes. Within forty-five (45) days following Customer acceptance of the Proposal without addition of any other terms and conditions of sale or any modification, Customer shall provide notification of release for immediate production at Company's factory. Prices for Equipment are subject to change at any time prior to shipment to reflect any cost increases related to the manufacture, supply, and shipping of Equipment. This includes, but is not limited to, cost increases in raw materials, supplier components, labor, utilities, freight, logistics, wages and benefits, regulatory compliance, or any other event beyond Company's control. If shipment is delayed due to Customer's actions, Company may also charge Customer with storage fees. If a release is not received within 6 months following order acceptance, Company reserves the right to cancel any order. Company shall be entitled to equitable adjustments in the contract price to reflect any cost increases as set forth above and will provide notice to Customer prior to the date for which the increased price is to be in effect for the applicable customer contract. In no event will prices be decreased. The price of Equipment does not include any present or future foreign, federal, state, or local property, license, privilege, sales, use, excise, value added, gross receipts or other like taxes or assessments. Such amounts will be itemized separately to Customer, who will make prompt payment to Company. Company will accept valid exemption documentation for such taxes and assessments from Customer, if applicable. All prices include packaging in accordance with Company's standard procedures. Charges for special packaging, crating or packing are the responsibility of Customer.

5. Delivery and Delays. Delivery dates are approximate and not guaranteed. Company will use commercially reasonable efforts to deliver the Equipment on or before the estimated delivery date, will notify Customer if the estimated delivery dates cannot be honored, and will deliver the Equipment and services as soon as practicable thereafter. In no event will Company be liable for any damages or expenses caused by delays in delivery.

6. Performance. Company shall be obligated to furnish only the Equipment described in the Proposal and in submittal data (if such data is issued in connection with the order). Company may rely on the acceptance of the Proposal and submittal data as acceptance of the suitability of the Equipment for the particular project or location. Unless specifically stated in the Proposal, compliance with any local building codes or other laws or regulations relating to specifications or the location, use or operation of the Equipment is the sole responsibility of Customer. If Equipment is tendered that does not fully comply with the provisions of this Agreement and Equipment is rejected by Customer, Company will have the right to cure within a reasonable time after notice thereof by substituting a conforming tender whether or not the time for performance has passed.

7. Force Majeure. Company's duty to perform under this Agreement and the Equipment prices are contingent upon the non-occurrence of an Event of Force Majeure. If the Company shall be unable to carry out any material obligation under this Agreement due to an Event of Force Majeure, this Agreement shall at Company's election (i) remain in effect but Company's obligations shall be suspended until the uncontrollable event terminates or (ii) be terminated upon 10 days' notice to Customer, in which event Customer shall pay Company for all parts of the Work furnished to the date of termination. An "Event of Force Majeure" shall mean any cause or event beyond the control of Company. Without limiting the foregoing, "Event of Force Majeure" includes: acts of God; acts of terrorism, war or the public enemy; flood; earthquake; tornado; storm; fire; civil disobedience; pandemic insurrections; riots; labor/labour disputes; labor/labour or material shortages; sabotage; restraint by court order or public authority (whether valid or invalid); and action or non-action by or inability to obtain or keep in force the necessary governmental authorizations, permits, licenses, certificates or approvals if not caused by Company; and the requirements of any applicable government in any manner that diverts either the material or the finished product to the direct or indirect benefit of the government.

8. Limited Warranty. Company warrants the Equipment manufactured by Company for a period of the lesser of 12 months from initial start-up or 18 months from date of shipment, whichever is less, against failure due to defects in material and manufacture and that it has the capacities and ratings set forth in Company's catalogs and bulletins ("Warranty"). **Equipment manufactured by Company that includes required start-up and sold in North America will not be warranted by Company unless Company performs the Equipment startup.** Exclusions from this Warranty include damage or failure arising from: wear and tear; corrosion, erosion, deterioration; modifications made by others to the Equipment; repairs or alterations by a party other than Company that adversely affects the stability or reliability of the Equipment; vandalism; neglect; accident; adverse weather or environmental conditions; abuse or improper use; improper installation; commissioning by a party other than Company; unusual physical or electrical or mechanical stress; operation with any accessory, equipment or part not specifically approved by Company; refrigerant not supplied by Company; and/or lack of proper maintenance as recommended by Company. Company shall not be obligated to pay for the cost of lost refrigerant or lost product. Company's obligations and liabilities under this Warranty are limited to furnishing replacement equipment or parts, at its option, FCA (Incoterms 2000) factory or warehouse (f.o.b. factory or warehouse for US domestic purposes) at Company-designated shipping point, freight-allowed to Company's warranty agent's stock location, for all non-conforming Company-manufactured Equipment (which have been returned by Customer to Company). Returns must have prior written approval by Company and are subject to restocking charge where applicable. Equipment, material and/or parts that are not manufactured by Company ("Third-Party Product(s)") are not warranted by Company and have such warranties as may be extended by the respective manufacturer. **CUSTOMER UNDERSTANDS THAT COMPANY IS NOT THE MANUFACTURER OF ANY THIRD-PARTY PRODUCT(S) AND ANY WARRANTIES, CLAIMS, STATEMENTS, REPRESENTATIONS, OR SPECIFICATIONS ARE THOSE OF THE THIRD-PARTY MANUFACTURER, NOT COMPANY AND CUSTOMER IS NOT RELYING ON ANY WARRANTIES, CLAIMS, STATEMENTS, REPRESENTATIONS, OR SPECIFICATIONS REGARDING THE THIRD-PARTY PRODUCT THAT MAY BE PROVIDED BY COMPANY OR ITS AFFILIATES, WHETHER ORAL OR WRITTEN. COMPANY MAKES NO REPRESENTATION OR WARRANTY OF ANY KIND, INCLUDING WARRANTY OF MERCHANTABILITY OR FITNESS FOR PARTICULAR PURPOSE. ADDITIONALLY, COMPANY MAKES NO REPRESENTATION OR WARRANTY OF ANY KIND REGARDING PREVENTING, ELIMINATING, REDUCING OR INHIBITING ANY MOLD, FUNGUS, BACTERIA, VIRUS, MICROBIAL GROWTH, OR ANY OTHER CONTAMINANTS (INCLUDING COVID-19 OR ANY SIMILAR VIRUS) (COLLECTIVELY, "CONTAMINANTS"), WHETHER INVOLVING OR IN CONNECTION WITH EQUIPMENT, ANY COMPONENT THEREOF, SERVICES OR OTHERWISE. IN NO EVENT SHALL COMPANY HAVE ANY LIABILITY FOR THE PREVENTION, ELIMINATION, REDUCTION OR INHIBITION OF THE GROWTH OR SPREAD OF SUCH CONTAMINANTS INVOLVING OR IN CONNECTION WITH ANY EQUIPMENT, THIRD-PARTY PRODUCT, OR ANY COMPONENT THEREOF, SERVICES OR OTHERWISE AND CUSTOMER HEREBY SPECIFICALLY ACKNOWLEDGES AND AGREES THERETO.** No warranty liability whatsoever shall attach to Company until Customer's complete order has been paid for in full and Company's liability under this Warranty shall be limited to the purchase price of the Equipment shown to be defective. Additional warranty protection is available on an extra-cost basis and must be in writing and agreed to by an authorized signatory of the Company. **EXCEPT FOR COMPANY'S WARRANTY EXPRESSLY SET FORTH HEREIN, COMPANY DOES NOT MAKE, AND HEREBY EXPRESSLY DISCLAIMS, ANY WARRANTIES, EXPRESS OR IMPLIED CONCERNING ITS PRODUCTS, EQUIPMENT OR SERVICES, INCLUDING, WITHOUT LIMITATION, ANY WARRANTY OF DESIGN, MERCHANTABILITY OR OF FITNESS FOR A PARTICULAR PURPOSE, OR OTHERS THAT ARE ALLEGED TO ARISE FROM COURSE OF DEALING OR TRADE.**

9. Indemnity. To the fullest extent permitted by law, Company and Customer shall indemnify, defend and hold harmless each other from any and all claims, actions, costs, expenses, damages and liabilities, including reasonable attorneys' fees, resulting from death or bodily injury or damage to real or personal property, to the extent caused by the negligence or misconduct of their respective employees or other authorized agents in connection with their activities within the scope of this Agreement. Neither party shall indemnify the other against claims, damages, expenses or liabilities to the extent attributable to the acts or omissions of the other party. If the parties are both at fault, the obligation to indemnify shall be proportional to their relative fault. The duty to indemnify will continue in full force and effect, notwithstanding the expiration or early termination hereof, with respect to any claims based on facts or conditions that occurred prior to expiration or termination.

10. Insurance. Upon request, Company will furnish evidence of its standard insurance coverage. If Customer has requested to be named as an additional insured under Company's insurance policy, Company will do so but only subject to Company's manuscript additional insured endorsement under its primary Commercial General Liability policies. In no event does Company waive any rights of subrogation.

11. Customer Breach. Each of the following events or conditions shall constitute a breach by Customer and shall give Company the right, without an election of remedies, to terminate this Agreement, require payment prior to shipping, or suspend performance by delivery of written notice: (1) Any failure by Customer to pay amounts when due; (2) any general assignment by Customer for the benefit of its creditors, or if Customer becomes bankrupt or insolvent or takes the benefit of any statute for bankrupt or insolvent debtors, or makes or proposes to make any proposal or arrangement with creditors, or if any steps are taken for the winding up or other termination of Customer or the liquidation of its assets, or if a trustee, receiver, or similar person is appointed over any of the assets or interests of Customer; (3) Any representation or warranty furnished by Customer in connection with this Agreement is false or misleading in any material respect when made; or (4) Any failure by Customer to perform or comply with any material provision of this Agreement. Customer shall be liable to the Company for all Equipment furnished and all damages sustained by Company (including lost profit and overhead).

12. Limitation of Liability. NOTWITHSTANDING ANYTHING TO THE CONTRARY, IN NO EVENT SHALL COMPANY BE LIABLE FOR ANY SPECIAL, INCIDENTAL, INDIRECT CONSEQUENTIAL, PUNITIVE, EXEMPLARY DAMAGES (INCLUDING WITHOUT LIMITATION REFRIGERANT LOSS, BUSINESS INTERRUPTION, LOST DATA, LOST REVENUE, LOST PROFITS), OR CONTAMINANTS LIABILITIES, EVEN IF A PARTY HAS BEEN ADVISED OF SUCH POSSIBLE DAMAGES OR IF SAME WERE REASONABLY FORESEEABLE AND REGARDLESS OF WHETHER THE CAUSE OF ACTION IS FRAMED IN CONTRACT, NEGLIGENCE, ANY OTHER TORT, WARRANTY, STRICT LIABILITY, OR PRODUCT LIABILITY. In no event will Company's liability in connection with the provision of products or services or otherwise under this Agreement exceed the entire amount paid to Company by Customer under this Agreement.

13. CONTAMINANTS LIABILITY

The transmission of COVID-19 may occur in a variety of ways and circumstances, many of the aspects of which are currently not known. HVAC systems, products, services and other offerings have not been tested for their effectiveness in reducing the spread of COVID-19, including through the air in closed environments. **IN NO EVENT WILL COMPANY BE LIABLE UNDER THIS AGREEMENT OR OTHERWISE FOR ANY INDEMNIFICATION, ACTION, OR CLAIM, WHETHER BASED ON WARRANTY, CONTRACT, TORT OR OTHERWISE, FOR ANY BODILY INJURY (INCLUDING DEATH), DAMAGE TO PROPERTY, OR ANY OTHER LIABILITIES, DAMAGES OR COSTS RELATED TO CONTAMINANTS (INCLUDING THE SPREAD, TRANSMISSION, MITIGATION, ELIMINATION, OR CONTAMINATION THEREOF) (COLLECTIVELY, "CONTAMINANTS LIABILITIES") AND CUSTOMER HEREBY EXPRESSLY RELEASES COMPANY FROM ANY SUCH CONTAMINANTS LIABILITIES.**

14. Nuclear Liability. In the event that the Equipment sold hereunder is to be used in a nuclear facility, Customer will, prior to such use, arrange for insurance or governmental indemnity protecting Company against all liability and hereby releases and agrees to indemnify Company and its suppliers for any nuclear damage, including loss of use, in any manner arising out of a nuclear incident, whether alleged to be due, in whole or in part to the negligence or otherwise of Company or its suppliers.

15. Intellectual Property; Patent Indemnity. Company retains all ownership, license and other rights to all patents, trademarks, copyrights, trade secrets and other intellectual property rights related to the Equipment, and, except for the right to use the Equipment sold, Customer obtains no rights to use any such intellectual property. Company agrees to defend any suit or proceeding brought against Customer so far as such suit or proceeding is solely based upon a claim that the use of the Equipment provided by Company constitutes infringement of any patent of the United States of America, provided Company is promptly notified in writing and given authority, information and assistance for defense of same. Company will, at its option, procure for Customer the right to continue to use said Equipment, or modify it so that it becomes non-infringing, or replace same with non-infringing Equipment, or to remove said Equipment and to refund the purchase price. The foregoing will not be construed to include any Agreement by Company to accept any liability whatsoever in respect to patents for inventions including more than the Equipment furnished hereunder, or in respect of patents for methods and processes to be carried out with the aid of said Equipment. The provision of Equipment by Company does not convey any license, by implication, estoppel, or otherwise, under patent claims covering combinations of said Equipment with other devices or elements. The foregoing states the entire liability of Company with regard to patent infringement. Notwithstanding the provisions of this paragraph, Customer will hold Company harmless against any expense or loss resulting from infringement of patents or trademarks arising from compliance with Customer's designs or specifications or instructions.

16. Cancellation. Equipment is specially manufactured in response to orders. An order placed with and accepted by Company cannot be delayed, canceled, suspended, or extended except with Company's written consent and upon written terms accepted by Company that will reimburse Company for and indemnify Company against loss and provide Company with a reasonable profit for its materials, time, labor, services, use of facilities and otherwise. Customer will be obligated to accept any Equipment shipped, tendered for delivery or delivered by Company pursuant to the order prior to any agreed delay, cancellation, suspension or extension of the order. Any attempt by Customer to unilaterally revoke, delay or suspend acceptance for any reason whatever after it has agreed to delivery of or accepted any shipment shall constitute a breach of this Agreement. For purposes of this paragraph, acceptance occurs by any waiver of inspection, use or possession of Equipment, payment of the invoice, or any indication of exclusive control exercised by Customer.

17. Invoicing and Payment. Unless otherwise agreed to in writing by Company, equipment shall be invoiced to Customer upon tender of delivery thereof to the carrier. Customer shall pay Company's invoices within net 30 days of shipment date. Company reserves the right to add to any account outstanding for more than 30 days a service charge equal to the lesser of the maximum allowable legal interest rate or 1.5% of the principal amount due at the end of each month. Customer shall pay all costs (including attorneys' fees) incurred by Company in attempting to collect amounts due and otherwise enforcing these terms and conditions. If requested, Company will provide appropriate lien waivers upon receipt of payment. Company may at any time decline to ship, make delivery or perform work except upon receipt of cash payment, letter of credit, or security, or upon other terms and conditions satisfactory to Company. Customer agrees that, unless Customer makes payment in advance, Company will have a purchase money security interest in all Equipment to secure payment in full of all amounts due Company and its order for the Equipment, together with these terms and conditions, form a security agreement (as defined by the UCC in the United States and as defined in the Personal Property Security Act in Canada). Customer shall keep the Equipment free of all taxes and encumbrances, shall not remove the Equipment from its original installation point and shall not assign or transfer any interest in the Equipment until all payments due Company have been made. The purchase money security interest granted herein attaches upon Company's acceptance of Customer's order and on receipt of the Equipment described in the accepted Proposal but prior to its installation. The parties have no agreement to postpone the time for attachment unless specifically noted in writing on the accepted order. Customer will have no rights of set off against any amounts, which become payable to Company under this Agreement or otherwise.

18. Claims. Company will consider claims for concealed shortages in shipments or rejections due to failure to conform to an order only if such claims or rejections are made in writing within 15 days of delivery and are accompanied by the packing list and, if applicable, the reasons in detail why the Equipment does not conform to Customer's order. Upon receiving authorization and shipping instructions from authorized personnel of Company, Customer may return rejected Equipment, transportation charges prepaid, for replacement. Company may charge Customer any costs resulting from the testing, handling, and disposition of any Equipment returned by Customer which are not found by Company to be nonconforming. All Equipment damaged during shipment and all claims relating thereto must be made with the freight carrier in accordance with such carrier's policies and procedures. Claims for Equipment damaged during shipment are not covered under the warranty provision stated herein.

19. Export Laws. The obligation of Company to supply Equipment under this Agreement is subject to the ability of Company to supply such items consistent with applicable laws and regulations of the United States and other governments. Company reserves the right to refuse to enter into or perform any order, and to cancel any order, under this Agreement if Company in its sole discretion determines that performance of the transaction to which such order relates would violate any such applicable law or regulation. Customer will pay all handling and other similar costs from Company's factories including the costs of freight, insurance, export clearances, import duties and taxes. Customer will be "exporter of record" with respect to any export from the United States of America and will perform all compliance and logistics functions in connection therewith and will also comply with all applicable laws, rules and regulations. Customer understands that Company and/or the Equipment are subject to laws and regulations of the United States of America which may require licensing or authorization for and/or prohibit export, re-export or diversion of Company's Equipment to certain countries, and agrees it will not knowingly assist or participate in any such diversion or other violation of applicable United States of America laws and regulations. Customer agrees to hold harmless and indemnify Company for any damages resulting to Customer or Company from a breach of this paragraph by Customer.

20. General. Except as provided below, to the maximum extent provided by law, this Agreement is made and shall be interpreted and enforced in accordance with the laws of the state of New York for Equipment shipped to a U.S. location and the laws of the province to which Equipment is shipped within Canada, without regard to its conflict of law principles that might otherwise call for the application of a different state's or province's law, and not including the United Nations Convention on Contracts for the International Sale of Goods. Any action or suit arising out of or related to this Agreement must be commenced within one year after the cause of action has accrued. To the extent the Equipment is being used at a site owned and/or operated by any agency of the Federal Government, determination of any substantive issue of law shall be according to the Federal common law of Government contracts as enunciated and applied by Federal judicial bodies and boards of contract appeals of the Federal Government. This Agreement contains all of the agreements, representations and understandings of the parties and supersedes all previous understandings, commitments or agreements, oral or written, related to the subject matter hereof. This Agreement may not be amended, modified or terminated except by a writing signed by the parties hereto. No documents shall be incorporated herein by reference except to the extent Company is a signatory thereon. If any term or condition of this Agreement is invalid, illegal or incapable of being enforced by any rule of law, all other terms and conditions of this Agreement will nevertheless remain in full force and effect as long as the economic or legal substance of the transaction contemplated hereby is not affected in a manner adverse to any party hereto. Customer may not assign, transfer, or convey this Agreement, or any part hereof, or its right, title or interest herein, without the written consent of the Company. Subject to the foregoing, this Agreement shall be binding upon and inure to the benefit of Customer's permitted successors and assigns. This Agreement may be executed in several counterparts, each of which when executed shall be deemed to be an original, but all together shall constitute but one and the same Agreement. A fully executed facsimile copy hereof or the several counterparts shall suffice as an original.

21. Equal Employment Opportunity/Affirmative Action Clause. Company is a federal contractor that complies fully with Executive Order 11246, as amended, and the applicable regulations contained in 41 C.F.R. Parts 60-1 through 60-60, 29 U.S.C. Section 793 and the applicable regulations contained in 41 C.F.R. Part 60-741; and 38

U.S.C. Section 4212 and the applicable regulations contained in 41 C.F.R. Part 60-250 Executive Order 13496 and Section 29 CFR 471, appendix A to subpart A, regarding the notice of employee rights in the United States and with Canadian Charter of Rights and Freedoms Schedule B to the Canada Act 1982 (U.K.) 1982, c. 11 and applicable Provincial Human Rights Codes and employment law in Canada.

22. U.S. Government Work.

The following provision applies only to direct sales by Company to the US Government. The Parties acknowledge that Equipment ordered and delivered under this Agreement are Commercial Items as defined under Part 12 of the Federal Acquisition Regulation (FAR). In particular, Company agrees to be bound only by those Federal contracting clauses that apply to "commercial" suppliers and that are contained in FAR 52.212-5(e)(1).

The following provision applies only to indirect sales by Company to the US Government. As a Commercial Item Subcontractor, Company accepts only the following mandatory flow down provisions: 52.219-8; 52.222-26; 52.222-35; 52.222-36; 52.222-39; 52.247-64. If the sale of the Equipment is in connection with a U.S. Government contract, Customer certifies that it has provided and will provide current, accurate, and complete information, representations and certifications to all government officials, including but not limited to the contracting officer and officials of the Small Business Administration, on all matters related to the prime contract, including but not limited to all aspects of its ownership, eligibility, and performance. Anything herein notwithstanding, Company will have no obligations to Customer unless and until Customer provides Company with a true, correct and complete executed copy of the prime contract. Upon request, Customer will provide copies to Company of all requested written communications with any government official related to the prime contract prior to or concurrent with the execution thereof, including but not limited to any communications related to Customer's ownership, eligibility or performance of the prime contract. Customer will obtain written authorization and approval from Company prior to providing any government official any information about Company's performance of the work that is the subject of the Proposal or this Agreement, other than the Proposal or this Agreement.

23. Limited Waiver of Sovereign Immunity. If Customer is an Indian tribe (in the U.S.) or a First Nation or Band Council (in Canada), Customer, whether acting in its capacity as a government, governmental entity, a duly organized corporate entity or otherwise, for itself and for its agents, successors, and assigns: (1) hereby provides this limited waiver of its sovereign immunity as to any damages, claims, lawsuit, or cause of action (herein "Action") brought against Customer by Company and arising or alleged to arise out of the furnishing by Company of any product or service under this Agreement, whether such Action is based in contract, tort, strict liability, civil liability or any other legal theory; (2) agrees that jurisdiction and venue for any such Action shall be proper and valid (a) if Customer is in the U.S., in any state or United States court located in the state in which Company is performing this Agreement or (b) if Customer is in Canada, in the superior court of the province or territory in which the work was performed; (3) expressly consents to such Action, and waives any objection to jurisdiction or venue; (4) waives any requirement of exhaustion of tribal court or administrative remedies for any Action arising out of or related to this Agreement; and (5) expressly acknowledges and agrees that Company is not subject to the jurisdiction of Customer's tribal court or any similar tribal forum, that Customer will not bring any action against Company in tribal court, and that Customer will not avail itself of any ruling or direction of the tribal court permitting or directing it to suspend its payment or other obligations under this Agreement. The individual signing on behalf of Customer warrants and represents that such individual is duly authorized to provide this waiver and enter into this Agreement and that this Agreement constitutes the valid and legally binding obligation of Customer, enforceable in accordance with its terms.

1-26.130-4 (0622)
Supersedes 1-26.130-4(1221b)



Trane U.S. Inc.
 5595 Equity Avenue, Suite 100
 Reno, NV 89502
 Phone: (775) 856-3343

November 01, 2023

Lyon County School District

ATTENTION: Kirk McCallum

PROJECT NAME: LCSD Carrier Chiller Compressor Replacement

This proposal is to replace the failed compressors on the carrier chiller at Silver Springs High Schools and recharge to factory specifications with refrigerant. It was found upon diagnostics that there was moisture in the refrigerant circuit. We will do our best to remove that moisture, but there is still a chance that this will not resolve the issues seen with this chiller due to that moisture. Thank you for the opportunity

EQUIPMENT LIST

The following "Covered Equipment" will be serviced at :

Equipment	Qty	Manufacturer	Asset Tag
Air Cooled Chiller	1	Carrier	Silver Springs High School Chiller

SCOPE OF SERVICE

- Check in with site
- Lock out/tag out chiller
- Evacuate all remaining refrigerant
- Remove and dispose of failed compressors
- Attempt to remove moisture from refrigerant circuit
 - NOTE: it is possible that not all moisture can be removed and that additional issues might arise due to this
- Install new OEM compressors
- Charge with R134a back to factory specifications
- Remove lock out/tag out
- Start unit and perform full diagnostics
 - If additional issues are found after chiller is running they will be quoted at this time
- Clean work station
- Provide electronic report of work performed included refrigerant report to meet EPA requirements
- Check out with site

PRICING AND ACCEPTANCE

TOTAL PRICE:.....\$80,094.00

CLARIFICATIONS

1. It is possible that additional issues might be found after the compressor replacements. If so, they will be quoted separately.
2. Any service not listed is not included.
3. Work will be performed during normal Trane business hours.
4. This proposal is valid for 30 days from November 01, 2023.

I appreciate the opportunity to earn your business and look forward to helping you with all of your service needs. Please contact me if you have any questions or concerns.

Sincerely,

Travis Jackson, PE

This agreement is subject to Customer's acceptance of the attached Trane Terms and Conditions – Quoted Service.

CUSTOMER ACCEPTANCE

Authorized Representative

Printed Name

Title

Purchase Order

Acceptance Date
Trane's License Number: 0033245

TERMS AND CONDITIONS – QUOTED SERVICE

“Company” shall mean Trane U.S. Inc..

To obtain repair service within the scope of Services as defined, contact your local Trane District office identified on the first page of the Agreement by calling the telephone number stated on that page. That Trane District office is responsible for Company’s performance of this Agreement. Only Trane authorized personnel may perform service under this Agreement. For Service covered under this Agreement, Company will be responsible for the cost of transporting a part requiring service.

1. Agreement. These terms and conditions are an integral part of Company’s offer and form the basis of any agreement (the “Agreement”) resulting from Company’s proposal (the “Proposal”) for the services (the “Services”) on equipment listed in the Proposal (the “Covered Equipment”). **COMPANY’S TERMS AND CONDITIONS ARE SUBJECT TO PERIODIC CHANGE OR AMENDMENT.**

2. Connected Services. In addition to these terms and conditions, the Connected Services Terms of Service (“Connected Services Terms”), available at <https://www.trane.com/TraneConnectedServicesTerms>, as updated from time to time, are incorporated herein by reference and shall apply to the extent that Company provides Customer with Connected Services, as defined in the Connected Services Terms.

3. Acceptance. The Proposal is subject to acceptance in writing by the party to whom this offer is made or an authorized agent (“Customer”) delivered to Company within 30 days from the date of the Proposal. If Customer accepts the Proposal by placing an order, without the addition of any other terms and conditions of sale or any other modification, Customer’s order shall be deemed acceptance of the Proposal subject to Company’s terms and conditions. If Customer’s order is expressly conditioned upon the Company’s acceptance or assent to terms and/or conditions other than those expressed herein, return of such order by Company with Company’s terms and conditions attached or referenced serves as Company’s notice of objection to Customer’s terms and as Company’s counteroffer to provide Services in accordance with the Proposal. If Customer does not reject or object in writing to Company within 10 days, the Company’s counteroffer will be deemed accepted. Customer’s acceptance of the Services by Company will in any event constitute an acceptance by Customer of Company’s terms and conditions. In the case of a dispute, the applicable terms and conditions will be those in effect at the time of delivery or acceptance of the Services. This Agreement is subject to credit approval by Company. Upon disapproval of credit, Company may delay or suspend performance or, at its option, renegotiate prices and/or terms and conditions with Customer. If Company and Customer are unable to agree on such revisions, this Agreement shall be cancelled without any liability, other than Customer’s obligation to pay for Services rendered by Company to the date of cancellation.

4. Cancellation by Customer Prior to Services; Refund. If Customer cancels this Agreement within (a) thirty (30) days of the date this Agreement was mailed to Customer or (b) twenty (20) days of the date this Agreement was delivered to Customer, if it was delivered at the time of sale, and no Services have been provided by Company under this Agreement, the Agreement will be void and Company will refund to Customer, or credit Customer’s account, the full Service Fee of this Agreement that Customer paid to Company, if any. A ten percent (10%) penalty per month will be added to a refund that is due but is not paid or credited within forty-five (45) days after return of this Agreement to Company. Customer’s right to cancel this Agreement only applies to the original owner of this Agreement and only if no Services have been provided by Company under this Agreement prior to its return to Company.

5. Cancellation by Company. This Agreement may be cancelled by Company for any reason or no reason, upon written notice from Company to Customer no later than 30 days prior to performance of any Services hereunder and Company will refund to Customer, or credit Customer’s account, that part of the Service Fee attributable to Services not performed by Company. Customer shall remain liable for and shall pay to Company all amounts due for Services provided by Company and not yet paid.

6. Services Fees and Taxes. Fees for the Services (the “Service Fee(s)”) shall be as set forth in the Proposal and are based on performance during regular business hours. Fees for outside Company’s regular business hours and any after-hours services shall be billed separately according to the then prevailing overtime or emergency labor/labour rates. In addition to the stated Service Fee, Customer shall pay all taxes not legally required to be paid by Company or, alternatively, shall provide Company with acceptable tax exemption certificates. Customer shall pay all costs (including attorneys’ fees) incurred by Company in attempting to collect amounts due.

7. Payment. Payment is due upon receipt of Company’s invoice. Company reserves the right to add to any account outstanding for more than 30 days a service charge equal to the lesser of the maximum allowable legal interest rate or 1.5% of the principal amount due at the end of each month. Customer shall pay all costs (including attorneys’ fees) incurred by Company in attempting to collect amounts due or otherwise enforcing these terms and conditions.

8. Customer Breach. Each of the following events or conditions shall constitute a breach by Customer and shall give Company the right, without an election of remedies, to terminate this Agreement or suspend performance by delivery of written notice: (1) Any failure by Customer to pay amounts when due; or (2) any general assignment by Customer for the benefit of its creditors, or if Customer becomes bankrupt or insolvent or takes the benefit of any statute for bankrupt or insolvent debtors, or makes or proposes to make any proposal or arrangement with creditors, or if any steps are taken for the winding up or other termination of Customer or the liquidation of its assets, or if a trustee, receiver, or similar person is appointed over any of the assets or interests of Customer; (3) Any representation or warranty furnished by Customer in connection with this Agreement is false or misleading in any material respect when made; or (4) Any failure by Customer to perform or comply with any material provision of this Agreement. Customer shall be liable to the Company for all Services furnished to date and all damages sustained by Company (including lost profit and overhead)

9. Performance. Company shall perform the Services in accordance with industry standards generally applicable in the state or province where the Services are performed under similar circumstances as of the time Company performs the Services. Company is not liable for any claims, damages, losses, or expenses, arising from or related to work done by or services provided by individuals or entities that are not employed by or hired by Company. Company may refuse to perform any Services or work where working conditions could endanger property or put at risk the safety of people. Parts used for any repairs made will be those selected by Company as suitable for the repair and may be parts not manufactured by Company. Customer must reimburse Company for services, repairs, and/or replacements performed by Company at Customer’s request beyond the scope of Services or otherwise excluded under this Agreement. The reimbursement shall be at the then prevailing applicable regular, overtime, or holiday rates for labor/labour and prices for materials. Prior to Company performing the additional services, repairs, and/or replacements, Customer may request a separate written quote stating the work to be performed and the price to be paid by Customer for the work.

10. Customer Obligations. Customer shall: (a) provide Company reasonable and safe access to the Covered Equipment and areas where Company is to work; and (b) unless otherwise agreed by Customer and Company, at Customer’s expense and before the Services begin, Customer will provide any necessary access platforms, catwalks to safely perform the Services in compliance with OSHA, state, or provincial industrial safety regulations or any other applicable industrial safety standards or guidelines.

11. Exclusions. Unless expressly included in the Proposal, the Services do not include, and Company shall not be responsible for or liable to the Customer for, any claims, losses, damages or expenses suffered by the Customer in any way connected with, relating to or arising from any of the following:

- (a) Any guarantee of room conditions or system performance;
- (b) Inspection, operation, maintenance, repair, replacement or performance of work or services outside the Services;
- (c) Damage, repairs or replacement of parts made necessary as a result of the acts or omission of Customer or any Event of Force Majeure;
- (d) Any claims, damages, losses, or expenses, arising from or related to conditions that existed in, on, or upon the premises before the effective date of this Agreement (“Pre-Existing Conditions”) including, without limitation, damages, losses, or expenses involving a Pre-Existing Condition of building envelope issues, mechanical issues, plumbing issues, and/or indoor air quality issues involving mold/mould, bacteria, microbial growth, fungi or other contaminants or airborne biological agents; and
- (e) Replacement of refrigerant is excluded, unless replacement of refrigerant is expressly stated as included with the Proposal.

12. Limited Warranty. Company warrants that: (a) the material manufactured by Company and provided to the Customer in performance of the Services is free from defects in material and manufacture for a period of 12 months from the earlier of the date of equipment start-up or replacement and (b) the labor/labour portion of the Services is warranted to have been properly performed for a period of 90 days from date of completion (the “Limited Warranty”). Company obligations of equipment start-up, if any are stated in the Proposal, are coterminous with the Limited Warranty period. Defects must be reported to Company within the Limited Warranty period. Company’s obligation under the Limited Warranty is limited to repairing or replacing the defective part at its option and to correcting any improperly performed labor/labour. No liability whatsoever shall attach to Company until the Services have been paid for in full. Exclusions from this Limited Warranty include claims, losses, damages, and expenses in any way connected with, related to, or arising from failure or malfunction of equipment due to the following: wear and tear; end of life failure; corrosion; erosion; deterioration; Customer’s failure to follow the Company-provided maintenance plan; unauthorized or improper maintenance; unauthorized or improper parts or material; refrigerant not supplied by Company; and modifications made by others to Company’s equipment. Company shall not be obligated to pay for the cost of lost refrigerant or lost product. Some components of Company equipment may be warranted directly from the component supplier, in which case this Limited Warranty shall not apply to those components and any warranty of such components shall be the warranty given by the component supplier. Notwithstanding the foregoing, all warranties provided herein terminate upon termination or cancellation of this Agreement. Equipment, material and/or parts that are not manufactured by Company (“Third-Party Product(s)”) are not warranted by Company and have such warranties as may be extended by the respective manufacturer. **CUSTOMER UNDERSTANDS THAT COMPANY IS NOT THE MANUFACTURER OF ANY THIRD-PARTY PRODUCT(S) AND ANY WARRANTIES, CLAIMS, STATEMENTS, REPRESENTATIONS, OR SPECIFICATIONS ARE THOSE OF THE THIRD-PARTY MANUFACTURER, NOT COMPANY AND CUSTOMER IS NOT RELYING ON ANY WARRANTIES, CLAIMS, STATEMENTS, REPRESENTATIONS, OR**

SPECIFICATIONS REGARDING THE THIRD-PARTY PRODUCT THAT MAY BE PROVIDED BY COMPANY OR ITS AFFILIATES, WHETHER ORAL OR WRITTEN.

THE REMEDIES SET FORTH IN THIS LIMITED WARRANTY ARE THE SOLE AND EXCLUSIVE REMEDIES FOR WARRANTY CLAIMS PROVIDED BY COMPANY TO CUSTOMER UNDER THIS AGREEMENT AND ARE IN LIEU OF ALL OTHER WARRANTIES AND LIABILITIES, LIABILITIES, CONDITIONS AND REMEDIES, WHETHER IN CONTRACT, WARRANTY, STATUTE, OR TORT (INCLUDING NEGLIGENCE), EXPRESS OR IMPLIED, IN LAW OR IN FACT, INCLUDING ANY IMPLIED WARRANTIES OF MERCHANTABILITY AND FITNESS FOR A PARTICULAR USE OR FITNESS FOR A PARTICULAR PURPOSE AND/OR OTHERS ARISING FROM COURSE OF DEALING OR TRADE. COMPANY EXPRESSLY DISCLAIMS ANY REPRESENTATIONS OR WARRANTIES, ENDORSEMENTS OR CONDITIONS OF ANY KIND. EXPRESS OR IMPLIED, INCLUDING ANY IMPLIED WARRANTIES OF QUALITY, FITNESS, MERCHANTABILITY, DURABILITY AND/OR OTHERS ARISING FROM COURSE OF DEALING OR TRADE OR REGARDING PREVENTION BY THE SCOPE OF SERVICES, OR ANY COMPONENT THEREOF. COMPANY MAKES NO REPRESENTATION OR WARRANTY OF ANY KIND, INCLUDING WARRANTY OF MERCHANTABILITY OR FITNESS FOR PARTICULAR PURPOSE. ADDITIONALLY, COMPANY MAKES NO REPRESENTATION OR WARRANTY OF ANY KIND REGARDING PREVENTING, ELIMINATING, REDUCING OR INHIBITING ANY MOLD, FUNGUS, BACTERIA, VIRUS, MICROBIAL GROWTH, OR ANY OTHER CONTAMINANTS (INCLUDING COVID-19 OR ANY SIMILAR VIRUS) (COLLECTIVELY, "CONTAMINANTS"), WHETHER INVOLVING OR IN CONNECTION WITH EQUIPMENT, ANY COMPONENT THEREOF, SERVICES OR OTHERWISE. IN NO EVENT SHALL COMPANY HAVE ANY LIABILITY FOR THE PREVENTION, ELIMINATION, REDUCTION OR INHIBITION OF THE GROWTH OR SPREAD OF SUCH CONTAMINANTS INVOLVING OR IN CONNECTION WITH ANY EQUIPMENT, THIRD-PARTY PRODUCT, OR ANY COMPONENT THEREOF, SERVICES OR OTHERWISE AND CUSTOMER HEREBY SPECIFICALLY ACKNOWLEDGES AND AGREES THERETO

13. Indemnity. To the maximum extent permitted by law, Company and Customer shall indemnify and hold harmless each other from any and all claims, actions, costs, expenses, damages and liabilities, including reasonable attorneys' fees, resulting from death or bodily injury or damage to real or personal property, to the extent caused by the negligence or misconduct of the indemnifying party, and/or its respective employees or authorized agents in connection with their activities within the scope of this Agreement. Neither party shall indemnify the other against claims, damages, expenses, or liabilities to the extent attributable to the acts or omissions of the other party or third parties. If the parties are both at fault, the obligation to indemnify shall be proportional to their relative fault. The duty to indemnify and hold harmless will continue in full force and effect, notwithstanding the expiration or early termination of this Agreement, with respect to any claims based on facts or conditions that occurred prior to expiration or termination of this Agreement.

14. Limitation of Liability. NOTWITHSTANDING ANYTHING TO THE CONTRARY, NEITHER PARTY SHALL BE LIABLE FOR SPECIAL, INCIDENTAL, INDIRECT, OR CONSEQUENTIAL LOSSES OR DAMAGES OF ANY KIND (INCLUDING WITHOUT LIMITATION REFRIGERANT LOSS, PRODUCT LOSS, LOST REVENUE OR PROFITS, OR LIABILITY TO THIRD PARTIES), INCLUDING CONTAMINANTS LIABILITIES, OR PUNITIVE DAMAGES WHETHER BASED IN CONTRACT, WARRANTY, STATUTE, TORT (INCLUDING NEGLIGENCE), STRICT LIABILITY, INDEMNITY OR ANY OTHER LEGAL THEORY OR FACTS. NOTWITHSTANDING ANY OTHER PROVISION OF THIS AGREEMENT, THE TOTAL AND AGGREGATE LIABILITY OF THE COMPANY TO THE CUSTOMER WITH RESPECT TO ANY AND ALL CLAIMS CONNECTED WITH, RELATED TO OR ARISING FROM THE PERFORMANCE OR NON-PERFORMANCE OF THIS AGREEMENT, WHETHER BASED IN CONTRACT, WARRANTY, STATUTE, TORT (INCLUDING NEGLIGENCE), STRICT LIABILITY, INDEMNITY OR ANY OTHER LEGAL THEORY OR FACTS, SHALL NOT EXCEED THE COMPENSATION RECEIVED BY COMPANY UNDER THIS AGREEMENT. IN NO EVENT SHALL SELLER BE LIABLE FOR ANY DAMAGES (WHETHER DIRECT OR INDIRECT) RESULTING FROM MOLD, FUNGUS, BACTERIA, MICROBIAL GROWTH, OR OTHER CONTAMINANTS OR AIRBORNE BIOLOGICAL AGENTS. TO THE MAXIMUM EXTENT ALLOWED BY LAW, COMPANY SHALL NOT BE LIABLE FOR ANY OF THE FOLLOWING IN CONNECTION WITH PROVIDING THE ENERGY AND BUILDING PERFORMANCE SERVICES: INTERRUPTION, DELETION, DEFECT, DELAY IN OPERATION OR TRANSMISSION; CUSTOMER'S NETWORK SECURITY; COMPUTER VIRUS; COMMUNICATION FAILURE; THEFT OR DESTRUCTION OF DATA; GAPS IN DATA COLLECTED; AND UNAUTHORIZED ACCESS TO CUSTOMER'S DATA OR COMMUNICATIONS NETWORK.

15. CONTAMINANTS LIABILITY

The transmission of COVID-19 may occur in a variety of ways and circumstances, many of the aspects of which are currently not known. HVAC systems, products, services and other offerings have not been tested for their effectiveness in reducing the spread of COVID-19, including through the air in closed environments. **IN NO EVENT WILL COMPANY BE LIABLE UNDER THIS AGREEMENT OR OTHERWISE FOR ANY INDEMNIFICATION, ACTION OR CLAIM, WHETHER BASED ON WARRANTY, CONTRACT, TORT OR OTHERWISE, FOR ANY BODILY INJURY (INCLUDING DEATH), DAMAGED TO PROPERTY, OR ANY OTHER LIABILITIES, DAMAGES OR COSTS RELATED TO CONTAMINANTS (INCLUDING THE SPREAD, TRANSMISSION MITIGATION, ELIMINATION, OR CONTAMINATION THEREOF) (COLLECTIVELY, "CONTAMINANTS LIABILITIES") AND CUSTOMER HEREBY EXPRESSLY RELEASES COMPANY FROM ANY SUCH CONTAMINANT LIABILITIES.**

16. Asbestos and Hazardous Materials. The Services expressly exclude any identification, abatement, cleanup, control, disposal, removal or other work connected with asbestos or other hazardous materials (collectively, "Hazardous Materials"). Should Company become aware of or suspect the presence of Hazardous Materials, Company may immediately stop work in the affected area and shall notify Customer. Customer will be responsible for taking any and all action necessary to correct the condition in accordance with all applicable laws and regulations. Customer shall be exclusively responsible for any claims, liability, fees and penalties, and the payment thereof, arising out of or relating to any Hazardous Materials on or about the premises, not brought onto the premises by Company. Company shall be required to resume performance of the Services only when the affected area has been rendered harmless.

17. Insurance. Company agrees to maintain the following insurance during the term of the contract with limits not less than shown below and will, upon request from Customer, provide a Certificate of evidencing the following coverage:

Commercial General Liability	\$2,000,000 per occurrence
Automobile Liability	\$2,000,000 CSL
Workers Compensation	Statutory Limits

If Customer has requested to be named as an additional insured under Company's insurance policy, Company will do so but only subject to Company's manuscript additional insured endorsement under its primary Commercial General Liability policies. In no event does Company or its insurer waive its right of subrogation

18. Force Majeure. Company's duty to perform under this Agreement is contingent upon the non-occurrence of an Event of Force Majeure. If Company shall be unable to carry out any material obligation under this Agreement due to an Event of Force Majeure, this Agreement shall at Company's election (i) remain in effect but Company's obligations shall be suspended until the uncontrollable event terminates or (ii) be terminated upon ten (10) days' notice to Customer, in which event Customer shall pay Company for all parts of the Services furnished to the date of termination. An "Event of Force Majeure" shall mean any cause or event beyond the control of Company. Without limiting the foregoing, "Event of Force Majeure" includes: acts of God; acts of terrorism, war or the public enemy; flood; earthquake; lightning; tornado; storm; fire; civil disobedience; pandemic insurrections; riots; labor disputes; labor or material shortages; sabotage; restraint by court order or public authority (whether valid or invalid), and action or non-action by or inability to obtain or keep in force the necessary governmental authorizations, permits, licenses, certificates or approvals if not caused by Company and the requirements of any applicable government in any manner that diverts either the material or the finished product to the direct or indirect benefit of the government.

19. General. Except as provided below, to the maximum extent provided by law, this Agreement is made and shall be interpreted and enforced in accordance with the laws of the state or province in which the Services are performed without regard to choice of law principles which might otherwise call for the application of a different state's or province's law. Any dispute arising under or relating to this Agreement that is not disposed of by agreement shall be decided by litigation in a court of competent jurisdiction located in the state or province in which the Services are performed. Any action or suit arising out of or related to this Agreement must be commenced within one year after the cause of action has accrued. To the extent the premises are owned and/or operated by any agency of the United States Federal Government, determination of any substantive issue of law shall be according to the United States Federal common law of Government contracts as enunciated and applied by Federal judicial bodies and boards of contract appeals of the Federal Government. This Agreement contains all of the agreements, representations and understandings of the parties and supersedes all previous understandings, commitments or agreements, oral or written, related to the Services. No documents shall be incorporated herein by reference except to the extent Company is a signatory thereon. If any term or condition of this Agreement is invalid, illegal or incapable of being enforced by any rule of law, all other terms and conditions of this Agreement will nevertheless remain in full force and effect as long as the economic or legal substance of the transaction contemplated hereby is not affected in a manner adverse to any party hereto. Customer may not assign, transfer, or convey this Agreement, or any part hereof, without the written consent of Company. Subject to the foregoing, this Agreement shall bind and inure to the benefit of the parties hereto and their permitted successors and assigns. This Agreement may be executed in several counterparts, each of which when executed shall be deemed to be an original, but all together shall constitute but one and the same Agreement. A fully executed facsimile copy hereof or the several counterparts shall suffice as an original. No modifications, additions or changes may be made to this Agreement except in a writing signed by Company. No failure or delay by the Company in enforcing any right or exercising any remedy under this Agreement shall be deemed to be a waiver by the Company of any right or remedy.

20. Equal Employment Opportunity/Affirmative Action Clause. Company is a United States federal contractor that complies fully with Executive Order 11246, as amended, and the applicable regulations contained in 41 C.F.R. Parts 60-1 through 60-60, 29 U.S.C. Section 793 and the applicable regulations contained in

41 C.F.R. Part 60-741; and 38 U.S.C. Section 4212 and the applicable regulations contained in 41 C.F.R. Part 60-250; and Executive Order 13496 and Section 29 CFR 471, appendix A to subpart A, regarding the notice of employee rights in the United States and with Canadian Charter of Rights and Freedoms Schedule B to the Canada Act 1982 (U.K.) 1982, c. 11 and applicable Provincial Human Rights Codes and employment law in Canada.

21. U.S. Government Contracts.

The following provision applies only to direct sales by Company to the US Government. The Parties acknowledge that all items or services ordered and delivered under this Agreement / Purchase Order are Commercial Items as defined under Part 12 of the Federal Acquisition Regulation (FAR). In particular, Company agrees to be bound only by those Federal contracting clauses that apply to "commercial" suppliers and that are contained in FAR 52.212-5(e)(1). Company complies with 52.219-8 or 52.219-9 in its service and installation contracting business. **The following provision applies only to indirect sales by Company to the US Government.** As a Commercial Item Subcontractor, Company accepts only the following mandatory flow down provisions: 52.219-8; 52.222-26; 52.222-35; 52.222-36; 52.222-39; 52.247-64. If the Services are in connection with a U.S. government contract, Customer agrees and hereby certifies that it has provided and will provide current, accurate, and complete information, representations and certifications to all government officials, including but not limited to the contracting officer and officials of the Small Business Administration, on all matters related to the prime contract, including but not limited to all aspects of its ownership, eligibility, and performance. Anything herein notwithstanding, Company will have no obligations to Customer unless and until Customer provides Company with a true, correct and complete executed copy of the prime contract. Upon request, Customer will provide copies to Company of all requested written communications with any government official related to the prime contract prior to or concurrent with the execution thereof, including but not limited to any communications related to contractor's Customer's ownership, eligibility or performance of the prime contract. Customer will obtain written authorization and approval from Company prior to providing any government official any information about Company's performance of the Services that are the subject of this offer or agreement, other than the Proposal or this Agreement.

22. Limited Waiver of Sovereign Immunity. If Customer is an Indian tribe (in the U.S.) or a First Nation or Band Council (in Canada), Customer, whether acting in its capacity as a government, governmental entity, a duly organized corporate entity or otherwise, for itself and for its agents, successors, and assigns: (1) hereby provides this limited waiver of its sovereign immunity as to any damages, claims, lawsuit, or cause of action (herein "Action") brought against Customer by Company and arising or alleged to arise out of the furnishing by Company of any product or service under this Agreement, whether such Action is based in contract, tort, strict liability, civil liability or any other legal theory; (2) agrees that jurisdiction and venue for any such Action shall be proper and valid (a) if Customer is in the U.S., in any state or United States court located in the state in which Company is performing this Agreement or (b) if Customer is in Canada, in the superior court of the province or territory in which the work was performed; (3) expressly consents to such Action, and waives any objection to jurisdiction or venue; (4) waives any requirement of exhaustion of tribal court or administrative remedies for any Action arising out of or related to this Agreement; and (5) expressly acknowledges and agrees that Company is not subject to the jurisdiction of Customer's tribal court or any similar tribal forum, that Customer will not bring any action against Company in tribal court, and that Customer will not avail itself of any ruling or direction of the tribal court permitting or directing it to suspend its payment or other obligations under this Agreement. The individual signing on behalf of Customer warrants and represents that such individual is duly authorized to provide this waiver and enter into this Agreement and that this Agreement constitutes the valid and legally binding obligation of Customer, enforceable in accordance with its terms.

1-10.48 (0821)
Supersedes 1-10.48 (0720)

APPENDIX

SERVICE BEST PRACTICES

Trane is completely dedicated to making buildings better. The ongoing pursuit of better buildings, using our long-term domain expertise to push new technologies into everyday use, keeps us at the forefront of the industry.

In addition to the services details in the agreement above, we take practical steps every day to ensure our approach is safe and efficient.

SAFETY

Since 2003, U.S. Bureau of Labor Statistics records have consistently shown the Total Recordable Incident Rate (TRIR) and Days Away From Work (DAFW) for Trane have been significantly lower than those for HVAC repair and maintenance contractors and specialty trade contractors (construction). The company's safety culture in America is unparalleled in the building service industry, with proven results in the continuous reduction of injury rates. Trane incident rates (OSHA) are consistently 50 to 70 percent below the industry average.

A wide range of safety training and resources are available to Trane technicians, including:

- Safety training—20 hours per year
- Electrical safety—NFPA 70E compliant, electrical PPE
- Fall protection
- Ergonomics
- USDOT compliance
- Refrigerant management training

ENVIRONMENTAL PRACTICES

Trane policies and procedures are compliant with all federal and state regulations. Refrigerant (and substitutes) handling, storage and leak repair processes are compliant with Environmental Protection Agency regulation 40 CFR Part 82. Service technicians are Universal-certified and use only certified recovery equipment

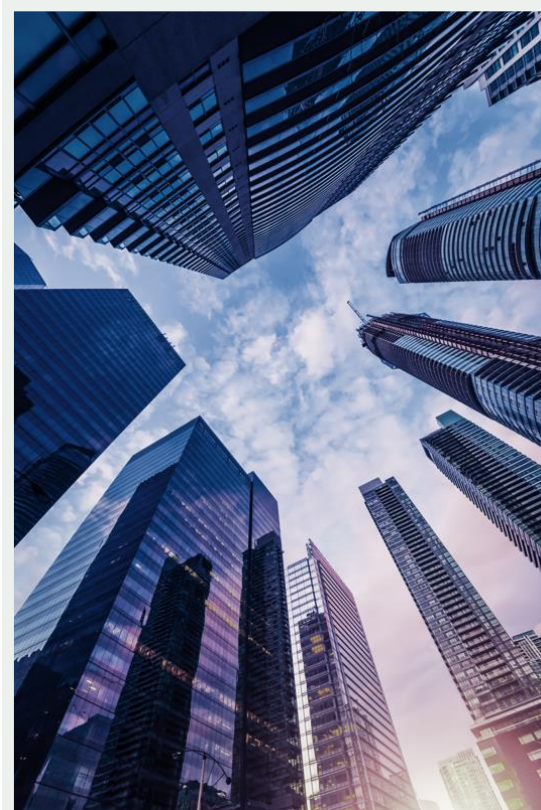
Refrigerant Management Software (RMS) captures, manages and reports all refrigerant activity at your site. Annually, Trane will send you a report documenting all refrigerant activity that we performed for each piece of equipment during the past 12 months

Trane adheres to all environmental regulations when removing used oil from refrigeration units.

CONSISTENCY

Nationwide, Trane technicians follow documented, formal processes that ensure uniform service delivery. As an OEM, Trane has developed exclusive service procedures which provide the most reliable outcomes, and extended equipment longevity, at the most cost-effective price.

- Exclusive service work flow processes provide detailed steps and information encompassing parts, materials, tools and sequence of execution
- Additional steps addressing safety, quality control, work validation and environmental compliance
- Technicians must consistently reference documented processes to ensure no critical steps are skipped or omitted
- Applicable service processes meet or exceed ASHRAE 180-2008 Standard Practice for Inspection and Maintenance of Commercial Building HVAC Systems



**Lyon County School District
Board Memo**

Date: November 28, 2023
To: Board of School Trustees
From: Wayne Workman, Superintendent
Re: Superintendent Vacancy Search and/or Appointment Effective July 1, 2024

Recommendation

At the discretion of the board of trustees.

Background Information

Superintendent Wayne Workman publicly announced his resignation effective July 30, 2024 during the LCSD board meeting on October 24, 2023. President Cowee requested an agenda item to discuss options for filling the vacancy during the November 2023 board meeting. This is the opportunity for the LCSD Board of Trustees to discuss the matter and take whatever action(s) they choose. They may also provide district administration direction regarding next steps as applicable.

Budget Considerations

None at this time.

Discussed at Previous Meeting

October 24, 2023

Attachment(s)

None

*Respectfully Submitted,
Wayne Workman, Superintendent*

Lyon County School District Board Memo

Date: November 28, 2023
To: Board of School Trustees
From: James Gianotti, Executive Director for Educational Services
Re: A report on Lyon County School District Class of 2023 Graduation Rates.

Recommendation

That the Board of Trustees approve the report on Lyon County School District Class of 2023 Graduation Rates.

Background Information

The Nevada Department of Education calculated the 2023 Graduation Rates on November 1, 2023.

The data tables in the report on LCSD Four Year Graduation Rates are meant to clarify the calculation of the 2022-2023 Four Year Adjusted Cohort Graduation Rate as determined by the Nevada Department of Education.

The graduation rate is determined by the number of students who enter high school as a cohort and earn regular high school diplomas within four years. Students who transfer out (during the four years), with the requested paperwork from the school where they transfer, are taken out of the calculation. Students who transfer into LCSD schools (during the four years) are added to the calculation. Any student in the four-year cohort who are a drop out/non-graduate, or do not send the required paperwork to show they truly transferred to another school, are counted as a non-graduate. Students who earn an adjusted diploma or high school equivalence certificate/GED also do not count as graduates for that four-year cohort.

Students who enroll in adult education that are seventeen years old, count as non-graduates for the school. Students who enroll in adult education that are eighteen years old, count as transfers for the school, but if they do not graduate with an adult diploma, they count as non-graduates for LCSD, but not for the school itself. Students who enroll in adult education from a charter, home-school, or another district are counted as LCSD students upon enrollment in Lyon Adult Education. If a student graduates with an adult education diploma they are counted as a transfer out. For these reasons, the tables on the report breakdown the various reasons for the graduation rates and show the impact of adult education upon those rates. Additional tables of potential graduation rates have also been included to show how the graduation rate is affected by certain groups of students.

Budget Considerations

N/A

Discussed at Previous Meeting

N/A

Attachment(s)

Grad Rate Data from 2023 including comparisons
4 Year Graduation Rates for the Class of 2022-2023

Respectfully Submitted,
James Gianotti, Executive Director for Educational Services

LCSD Four Year Graduation Rates

The four-year cohort graduation is the percentage of students in a cohort who graduate with a regular high school diploma within four years (or less) of entering high school.

First time ninth graders in 2019-2020 school year make up the cohort for the 2022-2023 graduation rate, as their expected graduation year was 2022-2023.

The cohort begins with the incoming first-time ninth graders in a given year at a school or district. This cohort is adjusted with students who transfer into the school or district added to the cohort, while students who transfer out of the school or district are removed from the cohort. Hence, the cohort at the end of the four-year period is called the “adjusted cohort” for the school or district.

In Nevada, a regular high school diploma can be one of the following: standard diploma, advanced diploma or alternative diploma. It cannot be: high school equivalence certificate/GED or an adjusted diploma as determined by an IEP.

The graduation rate for this cohort is defined as:

The number of students in the adjusted cohort that earn regular high school diplomas divided by the number of students who were first enrolled in high school in 2019-2020, plus students who transferred into the cohort minus students who transferred out of the cohort

The following table shows the historical and current LCSD 2013-2022 graduation rates:

	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
State	71%	70.77%	70.55%	80.85%	83.16%	84.11%	82.57%	81.31%	81.72%	81.39%
LCSD	78.5%	74.69%	81.29%	83.59%	84.76%	86.46%	86.58%	87.98%	84.57%	86.41%
DHS	80.5%	78%	78.84%	85.12%	83.02%	83.33%	86.36%	89.86%	85.89%	91.93%
FHS	81%	80.6%	86.41%	89.43%	88.51%	90.13%	86.19%	84.62%	84.35%	87.94%
SSHS	72%	71.6%	80.35%	84.38%	91.67%	84.06%	95.45%	90.54%	91.78%	83.91%
SVS	87.5%	100%	100%	88.89%	100%	100.00%	85.71%	100%	100%	100%
YHS	83%	80.2%	87.65%	89.66%	82.22%	87.34%	85.29%	90.11%	86.46%	86.17%
LyOnline								89.86%	76.15%	90.57%

This table shows the breakdown of the 2023 graduation rate by school:

22-23 Grad Rate	Graduates	Non Graduates	Transfer Out	Total	Regular Grad Rate	Adult Ed to LCSD School of Origin
Dayton	148	13	44	205	91.93	87.06
Fernley	248	34	114	396	87.94	83.50
Silver Stage	73	14	22	109	83.91	81.11
Smith Valley	16	0	8	24	100.00	100.00
Yerington	81	13	27	121	86.17	83.51

The highlighted column shows what the grad rate would be if the students who transferred from LCSD’s high schools to Lyon Adult Ed were factored in as graduates or non-graduates for the originating high schools. The state calculated graduation rate counts them as transfers for the individual schools as well as for the district.

The school district grad rate includes all adult education students (whether from our schools or from charters, home schools, or out of district).

The following tables are meant to show examples of how graduation rates could potentially change if the rate was figured differently. They are just to let the public see the difference between various methods of calculating the graduation rate. The examples are shared with principals for discussion on how we can try to help all students be successful.

State Reported Grad Rate for LCSD

School	Graduate	Non Graduates	Transfer Out	Total in Cohort	Grad Rate
Grand Total	566	89	227	882	86.41%

Example 1 - Grad Rate if Adjusted and High School Equivalent Counted as Diplomas

School	Graduate	Adjusted	High School Equiv.	Dropout/ Non Grad	Transfer Out	Total in Cohort	Potential Grad Rate
Total	566	17	0	72	215	882	89.21%

Example 2 - Grad Rate if Adjusted and High School Equivalent Counted as Diplomas and All Seniors Who Attended Through Graduation, Graduated

School	Graduate	Adjusted	HS Equiv.	Non Grad	Dropout	Transfer Out	Total in Cohort	Potential Grad Rate
Grand Total	566	17	0	31	41	215	882	93.85



Nevada Department of Education

Four Year Adjusted Cohort Graduation Rates for the Class of 2022-2023

State Level Data	Total Cohort Members	Graduates	Adjusted Cohort Grad Rate
Statewide	47,403	31,212	81.39
Female	23,232	15,813	84.54
Male	24,150	15,386	78.40
American Indian/Alaska Native	407	189	64.73
Asian	2,766	2,281	93.29
Black	5,845	3,124	70.46
Hispanic	20,109	13,600	80.01
Two or More Races	3,040	2,001	82.18
Pacific Islander	778	491	79.84
White	14,458	9,526	85.59
Career and Technical Education	13,884	12,358	95.84
Economically Disadvantaged	40,287	26,866	81.41
Students with Disabilities	5,733	3,006	66.76
English Learners	6,428	3,872	72.77
Migrant	12	5	100.00
Homeless	4,095	1,818	61.13
Foster	528	158	42.02
Military Connected	460	287	84.91

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Comparison of the State Level Adjusted Cohort Graduation Rates for the Class of 2022-2023

State Level Data	# of Cohort 21-22	# of Cohort 22-23	# of Graduates 21-22	# of Graduates 22-23	Graduation Rate 21-22	Graduation Rate 22-23
Total Cohort Members	46,159	47,403	30,171	31,212	81.72	81.39
Female	22,717	23,232	15,400	15,813	84.97	84.54
Male	23,422	24,150	14,758	15,386	78.60	78.40
American Indian/Alaska Native	429	407	215	189	69.13	64.73
Asian	2,719	2,766	2,216	2,281	93.11	93.29
Black	5,572	5,845	2,852	3,124	68.41	70.46
Hispanic	19,156	20,109	12,996	13,600	80.66	80.01
Two or More Races	2,895	3,040	1,808	2,001	81.55	82.18
Pacific Islander	743	778	492	491	84.25	79.84
White	14,645	14,458	9,592	9,526	86.07	85.58
Career and Technical Education	19,059	13,884	16,023	12,358	92.30	95.84
Economically Disadvantaged	38,182	40,287	25,428	26,866	81.54	81.41
Students with Disabilities	5,438	5,733	2,784	3,006	65.91	66.76
English Learners	5,954	6,428	3,670	3,872	72.57	72.77
Migrant	19	12	7	5	100.00	100.00
Homeless	3,854	4,095	1,712	1,818	61.74	61.13
Foster	436	528	143	158	46.89	42.02
Military Connected	--	460	316	287	--	84.91

“—” indicates data was not collected previously

Class of 2022-2023 Four Year Adjusted Cohort Graduation Rates by State and District

	Four Year Adjusted Cohort Graduation Rate
State	81.39
Carson	80.56
Churchill	84.16
Clark	81.50
Douglas	86.10
Elko	83.52
Esmeralda	0.00
Eureka	100.00
Humboldt	93.72
Lander	90.91
Lincoln	96.83
Lyon	86.41
Mineral	74.29
Nye	80.00
Pershing	95.35
SPCSA	83.82
Storey	97.44
Washoe	81.42
White Pine	87.37
Correctional School District*	3.19
University Schools*	100.00

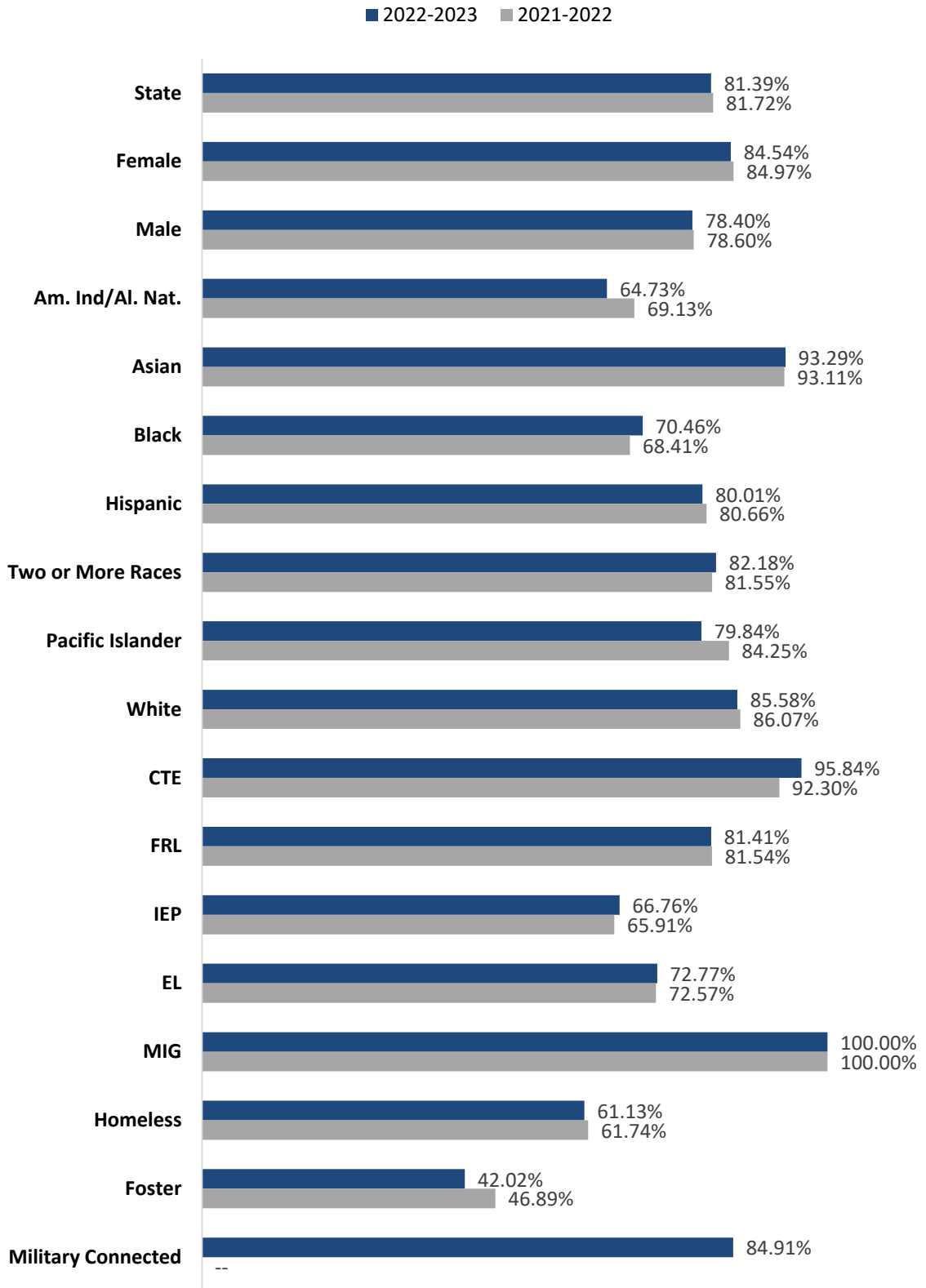
* The Correctional School District serves adjudicated youth and University Schools represents the Davidson Academy which serves exceptionally gifted students.

Class of 2022-2023 Four Year Adjusted Cohort Graduation Rates by State and District

	2022-2023	2021-2022	2020-2021
State	81.39 %	81.72 %	81.31 %
Carson	80.56 %	83.43 %	85.71 %
Churchill	84.16 %	79.75 %	79.91 %
Clark	81.50 %	81.31 %	80.94 %
Douglas	86.10 %	84.07 %	84.53 %
Elko	83.52 %	80.43 %	79.70 %
Esmeralda	0.00 %	N/A	100.00 %
Eureka	100.00 %	100.00 %	73.33 %
Humboldt	93.72 %	94.34 %	94.23 %
Lander	90.91 %	85.53 %	66.67 %
Lincoln	96.83 %	95.52 %	96.43 %
Lyon	86.41 %	84.57 %	87.98 %
Mineral	74.29 %	65.71 %	88.89 %
Nye	80.00 %	80.66 %	83.09 %
Pershing	95.35 %	96.77 %	94.12 %
SPCSA	83.82 %	86.07 %	86.89 %
Storey	97.44 %	88.24 %	97.06 %
Washoe	81.42 %	84.36 %	82.48 %
White Pine	87.37 %	89.77 %	83.76 %
Correctional School District*	3.19 %	2.61 %	6.13 %
University School*	100.00 %	95.65 %	97.37 %

* The Correctional School District serves adjudicated youth and University Schools represents the Davidson Academy which serves exceptionally gifted students.

Class of 2022-23 vs Class of 2021-22 (%)



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“—” indicates data was not collected previously

School Rates:

Extreme values are suppressed in order to protect the student privacy.

*** indicates school graduation rate is less than 5%**

+ indicates school graduation rate is greater than 95%

District	Entity_Name	EntityId	Overall Graduation Rate	Female	Male	American Indian	Asian	Black	Hispanic	Multi Race	Pacific Islander	White	ever_CTE	ever_FRL	ever_IEP	ever_EL	ever_Homel ess	ever_Foster	ever_Milita ry
Carson	Carson Adult High School	13202	*	*	*	*	NA	*	*	*	NA	*	*	*	*	*	*	*	*
Carson	Carson High School	13501	89.81	91.85	87.82	75.00	+	+	88.29	+	66.67	91.26	+	85.08	81.69	66.04	76.47	66.67	66.67
Carson	Pioneer Academy	13903	71.15	73.53	66.67	*	NA	+	64.29	66.67	+	75.00	+	72.55	66.67	*	88.89	NA	NA
Churchill	Churchill County High School	01401	86.92	88.78	85.34	80.00	+	+	89.36	82.61	NA	86.61	+	86.85	91.43	+	66.67	NA	NA
Churchill	Churchill County Adult Ed	01902	*	*	*	NA	NA	NA	*	*	NA	*	NA	*	*	*	NA	NA	NA
Clark	Miller, John F	02215	*	*	*	NA	NA	*	*	NA	NA	*	NA	*	*	*	NA	NA	NA
Clark	Sandy Valley J-SHS	02320	94.74	+	88.89	NA	NA	+	85.71	+	+	+	+	94.74	+	+	*	NA	NA
Clark	Laughlin J-SHS	02321	83.33	84.38	81.82	NA	+	+	80.00	NA	65.00	+	86.27	83.33	80.00	75.00	50.00	NA	NA
Clark	West Preparatory Institute J-SHS	02330	93.42	93.94	93.02	NA	+	90.00	+	NA	NA	50.00	+	93.42	+	+	80.00	+	NA
Clark	Innovations Int'l Charter J-SHS	02363	+	+	+	NA	NA	NA	+	+	NA	+	NA	+	+	+	NA	NA	NA
Clark	Clark, Ed W HS	02401	84.33	85.39	83.38	+	+	83.51	78.45	90.48	90.00	87.93	+	84.87	72.73	66.84	74.63	60.00	NA
Clark	Las Vegas HS	02402	91.05	94.50	88.14	+	91.89	89.09	90.55	+	+	91.67	+	91.10	87.10	85.19	80.60	+	NA
Clark	Rancho HS	02403	93.71	+	91.50	+	+	88.06	93.70	90.91	+	+	+	93.97	81.93	90.97	86.00	+	+
Clark	Valley HS	02404	81.85	85.82	78.15	+	78.26	72.63	83.73	83.33	83.33	85.42	94.64	82.72	70.67	79.53	56.41	66.67	NA
Clark	Western HS	02405	83.03	85.11	81.20	NA	81.82	79.75	85.49	68.42	83.33	62.86	+	84.13	66.67	80.58	63.33	50.00	+
Clark	Basic Academy of Int'l Studies HS	02406	92.91	+	90.75	+	+	90.12	90.37	90.38	93.75	+	+	93.23	82.89	87.93	82.22	+	+
Clark	Morris Sunset HS	02408	85.07	83.87	86.11	NA	+	+	81.08	83.33	+	80.00	+	91.38	+	88.24	75.00	+	NA
Clark	Chaparral HS	02409	77.31	83.59	72.15	+	82.35	68.97	81.98	76.19	60.00	52.38	92.31	79.42	68.06	78.15	61.45	50.00	NA
Clark	Eldorado HS	02410	89.81	92.27	87.96	NA	+	84.78	90.98	76.92	+	82.76	+	90.17	79.66	84.78	83.78	+	NA
Clark	Bonanza HS	02411	82.68	85.78	80.29	+	+	71.05	84.29	72.00	80.00	87.18	+	83.82	67.12	77.59	70.00	66.67	+
Clark	Southeast Career Technical Academy HS	02412	+	+	+	NA	+	+	+	+	+	+	+	+	+	+	90.00	NA	+
Clark	Cimarron-Memorial HS	02414	91.02	92.44	89.83	80.00	91.30	88.39	93.31	85.37	+	87.36	+	91.11	75.64	87.96	77.14	83.33	+
Clark	Cheyenne HS	02415	78.03	79.46	76.81	50.00	+	76.19	78.30	91.67	60.00	73.17	+	79.04	61.11	73.53	74.07	+	75.00
Clark	Green Valley HS	02416	+	+	94.10	50.00	+	90.57	+	92.42	+	94.94	+	+	87.69	90.24	82.61	+	80.00
Clark	Durango HS	02417	83.91	90.00	79.32	+	90.91	76.40	81.90	90.91	81.25	87.78	93.22	84.45	59.02	76.83	71.43	50.00	80.00
Clark	Las Vegas Academy of the Arts HS	02418	+	+	+	+	+	+	+	+	+	+	+	+	+	+	+	+	+
Clark	Advanced Technologies Academy HS	02420	+	+	+	NA	+	+	+	+	+	+	+	+	+	+	+	NA	+
Clark	Silverado HS	02421	93.07	94.47	91.81	NA	94.00	93.33	93.14	+	80.00	93.02	+	93.21	90.32	86.89	80.56	75.00	+
Clark	College of So NV HS East	02422	+	+	+	NA	+	+	+	+	NA	+	+	+	+	+	NA	+	NA
Clark	College of So NV HS West	02423	+	+	+	NA	+	+	+	+	NA	+	+	+	+	+	NA	+	NA
Clark	Mojave HS	02424	86.92	91.75	82.43	NA	92.31	82.82	88.44	92.00	+	82.05	+	87.42	79.76	84.33	84.21	80.00	87.50
Clark	Palo Verde HS	02425	+	+	+	+	+	+	91.98	+	93.33	+	+	+	80.39	91.49	80.95	+	+
Clark	College of So NV HS South	02426	+	+	+	+	+	+	+	+	NA	+	+	+	+	+	NA	+	NA
Clark	Shadow Ridge HS	02427	93.17	94.48	91.96	+	+	90.32	89.95	+	87.50	94.95	+	93.77	87.01	87.04	88.64	66.67	+
Clark	Liberty HS	02428	93.05	93.99	92.21	75.00	+	87.63	93.72	92.05	94.55	93.33	+	93.89	83.91	83.67	81.25	66.67	+
Clark	Canyon Springs HS	02429	86.96	91.87	81.95	+	85.71	90.00	85.42	93.75	+	89.47	+	87.25	67.39	78.53	72.34	75.00	50.00
Clark	Del Sol Academy of Performing Arts HS	02430	+	+	+	50.00	+	91.30	+	90.00	+	+	+	+	91.67	+	87.76	+	+
Clark	Spring Valley HS	02431	93.52	92.88	94.14	*	+	93.91	94.21	91.67	90.91	91.75	+	93.83	78.43	90.48	88.68	50.00	+
Clark	Veterans Tribute CTA HS	02432	+	+	+	+	90.00	+	+	91.67	+	93.55	+	+	+	+	+	NA	*
Clark	Southwest Career & Technical Academy HS	02433	+	+	+	NA	+	+	+	+	+	+	+	+	+	+	87.50	+	+
Clark	Sunrise Mountain HS	02434	85.05	87.95	82.82	50.00	75.00	80.00	86.57	71.43	+	86.67	+	85.35	68.42	80.50	86.21	66.67	NA
Clark	West Career & Technical Academy HS	02435	+	+	92.81	NA	+	+	91.30	+	94.56	+	+	+	88.89	+	NA	+	+
Clark	Boulder City HS	02601	84.25	91.67	77.03	+	*	50.00	92.31	+	NA	82.57	89.74	87.23	77.78	66.67	44.44	62.50	NA
Clark	Moapa Valley HS	02602	+	+	+	+	NA	+	+	+	NA	+	+	+	75.00	+	+	NA	+
Clark	Virgin Valley HS	02603	80.09	85.58	74.77	25.00	+	*	82.11	42.86	NA	84.00	92.96	83.25	72.41	72.73	60.00	*	NA
Clark	Indian Springs HS	02604	+	90.00	+	NA	+	NA	+	50.00	NA	+	+	+	+	NA	+	+	NA
Clark	Centennial HS	02607	91.05	93.69	89.02	NA	92.31	89.06	89.95	+	80.00	91.59	+	91.56	64.06	84.38	92.45	90.00	90.91
Clark	Foothill HS	02608	94.00	94.92	93.46	75.00	+	94.29	93.88	94.87	+	93.92	+	94.53	81.71	88.89	87.50	66.67	+
Clark	Desert Pines HS	02609	85.61	91.74	79.71	*	+	81.72	86.94	83.33	83.33	80.00	93.94	86.10	58.02	78.54	70.83	50.00	NA
Clark	Sierra Vista HS	02611	94.05	+	92.29	+	+	90.91	92.67	+	+	93.62	+	94.75	83.87	88.68	89.74	75.00	+
Clark	Coronado HS	02612	91.49	90.93	92.08	+	94.55	94.87	88.89	89.61	93.33	91.69	+	93.68	84.21	90.63	86.36	+	+
Clark	Odyssey Charter Schools 9-12 HS	02614	93.20	94.14	91.85	+	91.30	+	90.91	+	71.43	94.29	+	93.59	+	92.31	78.95	+	+
Clark	Explore Knowledge Academy J-SHS	02616	+	+	91.67	NA	+	+	85.71	+	NA	+	NA	+	+	+	NA	+	NA
Clark	Arbor View HS	02618	+	+	93.85	+	+	+	94.98	+	+	+	+	+	91.67	90.63	+	+	+
Clark	Legacy HS	02619	83.36	86.51	80.79	75.00	93.33	82.65	83.67	80.95	83.33	82.35	+	84.36	75.22	82.09	80.00	66.67	88.24
Clark	Northwest Career-Technical Academy HS	02620	+	+	+	+	+	+	+	+	+	+	+	+	+	+	+	NA	+
Clark	The Delta Academy J-SHS	02621	78.99	83.57	74.07	NA	+	71.70	76.92	82.14	50.00	84.62	81.48	79.09	65.63	74.07	65.71	NA	NA
Clark	Desert Oasis HS	02623	89.02	89.26	88.81	66.67	94.53	88.42	88.99	91.46	93.10	84.93	+	91.68	65.15	87.30	78.26	+	84.62
Clark	East Career and Technical Academy HS	02624	+	+	+	+	+	+	+	+	+	+	+	+	+	+	+	NA	+
Clark	NV Learning Academy J-SHS	02625	62.13	68.15	54.27	25.00	62.50	57.65	65.75	56.10	70.00	61.79	78.33	62.95	41.77	54.76	47.06	25.00	50.00
Clark	Acceleration Academy	02716	26.57	31.82	19.92	*	41.67	22.31	24.29	24.49	29.41	36.04	58.06	27.37	33.33	20.73	15.22	8.33	50.00
Clark	Clark County Detention Ctr J-SHS	02777	*	NA	*	NA	*	*	*	*	*	*	NA	*	*	*	*	*	NA
Clark	Stewart, Helen J	02910	*	*	*	NA	NA	*	*	*	NA	*	NA	*	*	*	NA	NA	NA
Clark	Variety J-SHS	02911	*	*	*	NA	NA	*	*	*	NA	*	NA	*	*	*	*	*	NA
Clark	Juvenile Detention 6-12 J-SHS	02912	*	*	*	NA	*	*	*	*	*	*	NA	*	*	*	*	*	NA
Clark	Spring Mountain J-SHS	02913	*	NA	*	NA	NA	*	*	*	NA	*	NA	*	*	NA	*	*	NA
Clark	Miley Achievement Ctr J-SHS	02916	27.27	*	33.33	NA	NA	*	50.00	NA	NA	66.67	NA	33.33	30.00	+	*	*	NA
Clark	Summit View Youth J-SHS	02919	*	NA	*	NA	NA	*	*	*	*	*	NA	*	*	NA	*	*	NA

Clark	Burk Horizon-Southwest Sunset HS	02922	+	+	+	NA	NA	+	+	+	NA	+	+	+	NA	NA	+	NA	NA
Clark	Global Community HS	02923	50.00	60.00	46.67	NA	50.00	NA	50.00	NA	NA	NA	NA	57.58	NA	48.65	*	NA	NA
Clark	Cowan Sunset Southeast HS	02924	46.67	40.00	50.00	NA	+	20.00	50.00	NA	NA	+	+	50.00	33.33	*	+	*	NA
Clark	Desert Willow J-SHS	02927	*	*	*	NA	NA	*	*	NA	NA	*	NA	*	*	NA	*	NA	NA
Clark	South Academic Center J-SHS	02928	7.14	*	9.09	NA	*	25.00	*	NA	NA	*	+	7.69	*	*	50.00	NA	NA
Clark	Cowan Academic Center J-SHS	02932	*	*	NA	NA	NA	*	NA	NA	NA	NA	NA	*	*	NA	NA	NA	NA
Clark	Peterson Academic Center J-SHS	02933	22.73	60.00	12.50	NA	NA	15.38	*	+	NA	+	+	27.78	*	NA	50.00	+	+
Clark	Adult Education Programs	02941	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*
Clark	Desert Rose HS	02955	50.00	52.86	47.83	NA	*	47.27	52.22	30.00	+	75.00	53.33	50.70	38.46	53.33	40.00	25.00	*
Clark	Mission High School	02957	+	+	+	NA	NA	NA	+	NA	NA	+	+	+	+	NA	+	NA	NA
Correctional	Independence High School	79903	6.25	*	6.67	NA	NA	*	*	+	NA	*	NA	6.25	*	NA	*	*	*
Douglas	Douglas High School	03501	91.84	93.68	90.29	82.35	80.00	+	90.12	+	+	92.77	+	85.00	74.42	72.22	75.00	+	+
Douglas	George Whittell High School	03502	+	+	90.91	NA	+	NA	+	+	NA	93.75	+	85.71	+	NA	+	NA	NA
Douglas	Jacobsen High School	03503	28.57	NA	28.57	NA	NA	NA	33.33	NA	NA	25.00	NA	28.57	50.00	50.00	NA	NA	NA
Douglas	ASPIRE Academy High School	03504	30.77	75.00	11.11	NA	NA	NA	50.00	*	NA	30.00	NA	22.22	25.00	NA	*	NA	NA
Douglas	Douglas Nevada Online	03601	57.14	60.00	50.00	*	NA	NA	50.00	+	NA	60.00	50.00	44.44	+	NA	50.00	NA	NA
Douglas	ALT School	03901	*	*	NA	NA	NA	*	NA	NA	*	NA	*	NA	*	NA	NA	NA	NA
Douglas	Douglas County Adult School	03903	*	*	*	*	NA	NA	*	NA	NA	*	*	*	*	NA	*	*	NA
Elko	Carlin High School	04601	88.89	+	75.00	NA	NA	NA	+	NA	NA	87.50	93.75	+	60.00	NA	+	NA	NA
Elko	Wells High School	04602	+	+	+	+	NA	NA	+	+	NA	+	+	+	+	NA	NA	NA	NA
Elko	Elko High School	04603	84.69	84.18	85.29	76.47	+	+	85.04	88.89	*	84.85	+	77.24	30.00	73.33	72.73	50.00	NA
Elko	Owyhee High School	04604	55.00	50.00	62.50	57.89	NA	NA	*	NA	NA	NA	66.67	55.00	*	*	NA	*	NA
Elko	Jackpot High School	04605	+	+	+	NA	NA	NA	+	NA	NA	+	+	+	+	+	NA	NA	NA
Elko	Spring Creek High School	04606	92.96	94.62	91.51	+	+	+	79.17	+	NA	94.58	+	88.89	76.92	+	66.67	+	NA
Elko	West Wendover High School	04607	+	94.74	+	NA	NA	NA	+	NA	NA	94.12	+	+	81.82	+	+	NA	NA
Elko	Northeastern Nevada Virtual Academy	04610	72.73	75.00	69.23	*	NA	NA	66.67	NA	NA	80.00	NA	63.64	60.00	33.33	*	NA	NA
Elko	Adult Education	04902	*	*	*	*	NA	NA	*	*	NA	*	NA	*	NA	NA	*	NA	NA
Elko	Battle Born Youth Challenge Academy	04908	40.00	50.00	37.50	*	NA	+	*	NA	NA	42.86	NA	+	*	*	NA	NA	NA
Esmeralda	Esmeralda Virtual High School	05501	*	*	NA	NA	NA	NA	NA	NA	*	NA	*	NA	NA	NA	NA	NA	NA
Eureka	Eureka County High School	06601	+	+	+	+	NA	NA	+	NA	NA	+	NA	+	+	+	NA	+	NA
Humboldt	Albert M. Lowry High School	07501	+	+	+	+	+	+	+	+	+	+	+	+	94.29	94.74	+	+	+
Humboldt	McDermitt High School	07601	66.67	NA	66.67	50.00	NA	NA	NA	NA	NA	+	+	66.67	NA	NA	NA	NA	NA
Humboldt	Humboldt Adult Education Program	07903	*	*	*	NA	NA	NA	NA	*	NA	*	NA	*	*	NA	*	NA	NA
Lander	Battle Mountain High School	08601	92.31	87.88	+	+	+	NA	89.47	+	NA	93.02	+	90.91	69.23	75.00	66.67	NA	NA
Lander	Lander County Adult Ed	08902	*	NA	+	NA	NA	NA	NA	NA	*	NA	*	*	NA	NA	NA	NA	NA
Lincoln	Lincoln County High School	09501	94.74	93.33	+	NA	NA	NA	+	+	NA	93.75	+	94.44	+	NA	NA	NA	NA
Lincoln	Pahrnagat Valley High School	09601	+	+	+	NA	NA	NA	+	+	+	+	+	+	+	NA	+	+	+
Lincoln	C O Bastian High School	09602	*	6.45	*	*	NA	*	*	*	50.00	16.67	*	*	*	*	*	*	*
Lyon	Fernley High School	10601	87.94	89.73	86.03	77.78	+	66.67	86.42	93.33	+	88.55	+	81.71	64.29	83.33	81.25	*	+
Lyon	Smith Valley Schools	10602	+	+	+	NA	NA	NA	+	NA	NA	+	+	+	+	+	NA	NA	NA
Lyon	Yerington High School	10603	86.17	93.62	78.72	80.00	NA	NA	90.48	NA	+	83.33	94.74	83.56	56.25	81.25	57.89	33.33	33.33
Lyon	Dayton High School	10604	91.93	94.05	89.61	+	75.00	NA	88.00	+	+	94.00	+	87.06	89.47	92.86	83.33	+	+
Lyon	Silver Stage High School	10605	83.91	83.78	84.00	NA	+	NA	80.00	90.00	+	82.76	+	84.88	63.16	+	84.62	+	+
Correctional	Eagle Ridge High School	10902	75.00	NA	75.00	NA	+	NA	NA	NA	NA	66.67	50.00	+	NA	+	NA	NA	NA
Lyon	Lyon County Adult Education	10907	*	*	*	NA	NA	NA	*	NA	NA	*	*	*	*	*	*	*	*
Mineral	Mineral County High School	11601	78.79	76.19	83.33	NA	NA	+	80.00	+	NA	75.00	+	78.79	+	+	60.00	NA	NA
Mineral	Mineral County Adult Education	11925	*	*	*	NA	NA	NA	NA	NA	NA	*	*	*	NA	NA	NA	NA	NA
Nye	Beatty High School	12601	93.55	94.12	92.86	+	NA	NA	+	NA	NA	83.33	+	93.55	+	+	+	NA	NA
Nye	Gabbs High School	12602	66.67	50.00	+	+	NA	NA	NA	NA	NA	50.00	*	66.67	NA	NA	+	NA	NA
Nye	Tonopah High School	12603	+	+	94.12	NA	+	+	80.00	+	NA	+	+	+	+	+	+	NA	NA
Nye	Pahrump Valley High School	12604	83.23	86.31	80.12	NA	+	80.00	82.91	94.74	+	81.14	92.68	83.23	72.00	92.59	71.67	50.00	NA
Nye	Round Mountain High School	12605	94.44	+	90.91	NA	+	NA	+	+	NA	90.91	92.86	94.44	75.00	+	+	NA	NA
Nye	Pathways High School	12606	42.50	47.62	36.84	*	+	NA	54.55	NA	NA	37.04	50.00	42.50	12.50	NA	36.36	+	NA
Nye	NCSA Adult Education	12902	*	*	*	*	NA	NA	*	*	*	NA	*	*	*	NA	*	NA	NA
Pershing	Pershing County High School	14601	+	+	94.12	50.00	NA	+	+	+	NA	+	+	92.00	91.67	+	+	+	+
SPCSA	Nevada State High School II Meadowood	104101	93.33	90.91	+	NA	+	+	NA	+	NA	85.71	+	+	NA	+	50.00	NA	NA
SPCSA	Democracy Prep at Agassi High	46300	91.11	+	80.00	NA	+	+	87.50	NA	NA	*	NA	91.11	75.00	90.91	+	NA	NA
SPCSA	Sports Leadership and Management Academy	47434	+	93.48	+	+	+	+	93.94	+	+	+	+	93.75	84.21	83.33	+	+	+
SPCSA	Equipo Academy	48433	+	+	+	NA	+	+	+	NA	NA	+	+	+	+	+	+	NA	NA
SPCSA	Amplus Durango	50431	+	+	+	NA	+	+	+	+	+	+	+	+	+	+	NA	NA	NA
SPCSA	Founders Academy of Las Vegas	51430	+	+	+	NA	+	+	+	+	NA	+	+	+	+	+	+	NA	NA
SPCSA	Leadership Academy of Nevada	52429	87.50	85.71	88.89	NA	NA	NA	80.00	+	NA	90.00	NA	50.00	+	+	NA	NA	NA
SPCSA	Doral Academy Red Rock	55202	+	+	+	+	+	+	+	+	+	+	+	+	+	+	+	NA	NA
SPCSA	Pincrest Academy of Nevada Cadence	58423	+	+	+	NA	+	+	+	+	NA	+	+	+	+	+	+	NA	NA
SPCSA	Pincrest Academy of Nevada Sloan Canyon	58428	+	+	+	NA	92.86	+	+	+	+	+	+	94.12	+	+	NA	+	+
SPCSA	Somerset Academy Losee	59120	+	+	+	NA	+	+	+	+	+	+	+	+	93.33	91.30	+	+	+
SPCSA	Somerset Academy Sky Pointe	59122	+	+	+	NA	+	+	+	+	+	+	+	+	+	+	+	NA	NA
SPCSA	Oasis Academy	65414	+	+	+	NA	+	+	+	+	NA	+	NA	+	+	+	+	NA	NA
SPCSA	Alpine Academy High School	76412	90.91	84.62	+	NA	NA	+	75.00	NA	92.31	NA	+	75.00	NA	+	NA	NA	NA
SPCSA	Nevada State High School Downtown	81101	+	+	+	NA	+	+	+	+	NA	+	+	+	+	+	+	NA	NA
SPCSA	Nevada State High School Summerlin	81102	+	+	+	NA	+	90.91	+	+	+	+	+	+	80.00	+	+	+	+

SPCSA	Nevada State High School Henderson	81103	+	+	+	NA	+	+	+	+	+	+	+	+	+	+	+	+	+	
SPCSA	Nevada State High School Sunrise	81104	+	+	+	NA	+	+	+	+	NA	+	+	+	+	+	+	+	NA	NA
SPCSA	Nevada State High School Southwest	81106	+	+	+	NA	+	+	+	+	NA	+	+	+	+	+	+	+	NA	NA
SPCSA	Nevada State High School Downtown Henderson	81107	+	+	+	NA	+	+	94.12	+	NA	+	+	+	+	+	+	NA	NA	NA
SPCSA	Nevada State High School Northwest	81108	+	+	+	NA	+	+	+	+	+	+	+	+	+	+	+	NA	NA	+
SPCSA	Nevada State High School North Las Vegas	81109	+	+	+	NA	NA	+	+	+	NA	+	+	+	NA	+	+	NA	NA	NA
SPCSA	Nevada Connections Academy	85405	81.50	84.00	79.07	*	+	71.43	82.67	71.43	75.00	85.45	94.15	78.61	76.67	81.82	57.14	NA	66.67	
SPCSA	Nevada Virtual Academy	86404	87.37	89.63	84.30	+	+	92.00	87.63	60.00	75.00	86.73	+	85.46	83.78	91.67	84.62	NA	NA	
SPCSA	Coral Academy Sandy Ridge	87312	+	+	+	NA	+	+	+	+	+	+	+	+	+	+	+	NA	NA	
SPCSA	Beacon Academy of Nevada	89409	15.20	17.28	13.62	*	16.67	7.55	15.70	30.30	7.69	22.73	6.67	15.43	21.90	17.91	*	24.53	40.00	
Storey	Virginia City High School	15601	+	+	+	NA	+	NA	+	NA	NA	+	NA	93.33	+	NA	+	NA	NA	
University	Davidson Academy	19406	+	+	+	NA	+	NA	+	+	NA	+	NA	NA	+	NA	NA	NA	NA	
Washoe	Coral Academy High School	16312	+	+	+	+	92.86	+	+	+	+	+	+	+	+	+	+	NA	NA	
Washoe	EARL WOOSTER HIGH SCHOOL	16501	80.82	85.57	75.00	50.00	+	81.25	79.91	75.00	+	81.67	91.73	80.82	68.00	68.52	58.62	+	+	
Washoe	RENO HIGH SCHOOL	16502	89.98	91.71	88.39	50.00	+	60.00	85.57	81.48	+	92.91	94.29	75.41	61.54	72.73	55.56	+	+	
Washoe	SPARKS HIGH SCHOOL	16503	84.72	89.05	80.79	*	+	71.43	87.21	66.67	50.00	79.49	84.93	84.72	52.27	76.19	76.92	*	+	
Washoe	PROCTER R. HUG HIGH SCHOOL	16504	80.39	83.26	77.86	+	71.43	73.33	82.25	72.22	72.73	75.38	91.93	80.39	67.78	76.25	68.85	50.00	NA	
Washoe	EDWARD C. REED HIGH SCHOOL	16505	85.80	88.61	83.14	75.00	+	85.71	87.71	77.78	55.56	85.59	94.62	78.74	58.06	77.42	64.29	*	+	
Washoe	WASHOE INSPIRE ACADEMY	16507	8.20	7.14	8.51	50.00	NA	*	*	16.67	*	11.76	*	8.33	6.67	*	11.11	*	NA	
Washoe	ROBERT MCQUEEN HIGH SCHOOL	16508	92.58	+	88.89	+	+	+	89.87	87.50	+	93.03	+	85.25	65.85	80.77	80.00	*	+	
Washoe	GALENA HIGH SCHOOL	16509	89.78	90.85	88.95	*	93.33	50.00	83.12	87.50	*	94.03	94.08	73.56	70.27	65.00	45.45	+	+	
Washoe	INNOVATIONS HIGH SCHOOL	16510	57.14	60.00	53.33	NA	NA	66.67	55.56	66.67	NA	55.00	50.00	58.82	50.00	+	*	NA	NA	
Washoe	GERLACH K-12 SCHOOL	16601	+	+	+	NA	NA	NA	NA	NA	NA	+	NA	+	NA	NA	NA	NA	NA	
Washoe	INCLINE HIGH SCHOOL	16602	+	+	93.18	NA	+	+	+	+	NA	94.29	+	93.02	84.21	+	+	NA	NA	
Washoe	TMCC MAGNET SCHOOL	16603	+	+	+	+	+	+	+	+	+	+	+	+	+	+	NA	NA	NA	
Washoe	SPANISH SPRINGS HIGH SCHOOL	16606	82.74	87.14	79.25	25.00	76.92	85.71	77.03	+	+	86.89	93.07	68.52	57.89	60.00	57.14	50.00	72.73	
Washoe	NORTH VALLEYS HIGH SCHOOL	16607	82.25	87.59	77.29	66.67	82.35	72.73	85.34	82.86	82.35	79.61	88.49	80.11	63.53	75.00	71.43	+	+	
Washoe	Academy For Career Education	16608	+	+	+	+	+	+	+	+	NA	+	+	+	+	+	+	NA	NA	
Washoe	DAMONTE RANCH HIGH SCHOOL	16609	86.20	88.48	83.55	+	+	75.00	77.07	85.29	+	91.02	+	72.11	69.49	55.26	50.00	50.00	+	
Washoe	enCompass Academy	16610	63.64	72.73	54.55	*	NA	+	50.00	*	NA	77.78	66.67	68.75	66.67	+	75.00	NA	NA	
Washoe	ACADEMY OF ARTS CAREERS & TECH	16611	+	+	+	+	+	NA	+	+	+	+	+	+	+	+	+	NA	+	
Washoe	MARVIN PICOLLO ELEMENTARY	16911	*	*	*	*	NA	NA	*	NA	NA	*	NA	*	*	*	NA	NA	NA	
Washoe	TURNING POINT	16917	*	*	*	NA	NA	NA	NA	NA	NA	*	NA	*	*	NA	NA	*	NA	
Washoe	RISE ACADEMY FOR ADULT ACHIEVEMENT	16921	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	NA	
Washoe	NORTH STAR ONLINE SCHOOL	16923	73.13	77.63	67.24	+	+	50.00	70.27	53.85	NA	77.22	84.62	56.52	53.85	50.00	16.67	+	+	
White Pine	White Pine High School	17502	+	+	94.59	+	NA	*	94.44	+	NA	+	+	+	87.50	+	+	NA	NA	
White Pine	Lund High School	17601	+	+	+	NA	NA	NA	NA	NA	NA	+	+	+	+	+	NA	NA	NA	
White Pine	Steptoe Valley High School	17903	66.67	77.78	55.56	NA	NA	NA	50.00	+	NA	61.54	+	70.59	66.67	NA	80.00	*	*	
White Pine	Steptoe Valley Adult High School	17904	*	NA	*	NA	NA	NA	NA	NA	NA	*	NA	*	*	NA	*	NA	NA	

**Lyon County School District
Board Memo**

Date: November 28, 2023
To: Board of School Trustees
From: Tim Logan, Deputy Superintendent
Re: Yerington/Smith Valley area schools' highlights and updates

Recommendation

That the LCSD Board of Trustees approve an update from the Yerington/Smith Valley area school principals on the work of their respective schools.

Background Information

The principal of each school will provide a brief, three-minute presentation highlighting their achievements and reviewing their goals for the 2023-2024 school year. As a reminder, all LCSD schools collaboratively go through the Continuous Improvement Process (CIP) to develop their school performance plan (SPP) with goals, objectives and action steps. In the fall, they meet with their school improvement team and revise their plans, based on their previous year's student achievement and survey data. They will continue to meet regularly with their school improvement team to monitor their goals, objectives and action steps throughout the school year.

Budget Considerations

None

Discussed at Previous Meeting

Yes. Principals update the LCSD Board of Trustees annually in the fall when the meetings are held in their attendance areas.

Attachment(s):

One page summary of Yerington Elementary School
One page summary of Yerington Intermediate School
One page summary of Yerington High School
One page summary of Smith Valley Schools

*Respectfully Submitted,
Tim Logan, Deputy Superintendent*

112 N. California St.
Yerington, NV 89447
(775)463-6844 Phone
(775)463-6850 Fax
www.yes.lyoncsd.org



Shannon Coombs
Principal
Alfredo Martinez
Assistant Principal
Christine Mayes
Counselor

YES Highlights 2023-24

- ⇒ YES staff is proud of our culture where families are welcomed and are excited to come to our campus! We have had extremely high participation in our Open House, our Literacy Family Night/Book Fair, and our Fall Harvest Carnival. We continue to work on expanding these Family and Community Opportunities, in addition to seeing volunteers across our campus throughout the day.
- ⇒ YES is partnering with the 21st Century Grant to provide tutoring at the YES Campus Monday-Thursday in a collaboration with the Boys and Girls Club of Mason Valley, focusing on direct reading and math instruction to support the LCSD Curriculum. We have altered the time of tutoring to allow teachers to still have their collaboration with their grade level teams. Currently 25 students are enrolled in Tutoring.
- ⇒ YES PTO continues to be involved throughout the YES Community all year long! They sponsor the annual all-school Pink Walk which celebrates cancer awareness and the fight against cancer, the spring Jump for YES fundraiser, the annual YES yearbook and the annual Clubs Choice fundraiser. In the summer of 2023, PTO, in conjunction with a grant from the Walker River Basin Foundation and funding from Lyon County School District, had multiple new play structures installed for our students to enjoy at recess.
- ⇒ Continuing PBIS Rewards to motivate students to be Respectful, Responsible and Safe in all aspects of their lives, everywhere that they go! We are constantly developing new ways for students to use their points, to encourage them to work hard to earn points throughout each day.
- ⇒ YES received the MTSS Diamond Award for the 2022-23 school year for our implementation of MTSS. MTSS is the Multi Tiered Support System established within LCSD and guides us with meeting the various needs of our students both academically and socially.
- ⇒ PBIS: We are on our third year of Tier 3 Implementation and utilize SWIS to analyze student behavior data so that we can provide appropriate interventions to students who need them. The Tier 1 team meets once a month to discuss school-wide data and how we can adjust what we provide students, and the Tier 2 team meets once a month to look at the students who need more individual interventions.
- ⇒ Our SEL program. Second Step, is being taught in classrooms with the guidance of our counselor. Students work through scenarios that are intended to help them learn how to work through problem solving skills, emotion regulation and having empathy and kindness towards others. Our counselor is also providing instruction to teachers and students about the Zones of Regulation.

Yerington Elementary School Continuous Improvement Goals for 2023-24:

School Goal 1: Increase the percentage of students at or above the 60th percentile in Reading, specifically in the strand of vocabulary, as measured by MAP, and in Math, as measured by iReady Diagnostics

School Goal 2: YES Staff will improve instructional techniques within PLCs by examining class, grade level and school wide data from i-Ready, MAP Reading Tests and MAP Reading Fluency

School Goal 3: YES will have all staff members using the PBIS databases, with all staff explicitly teaching and reviewing expectations and documenting student interventions. For our youngest students or those who struggle to grasp the abstract idea of a digital reward, a physical token system and/or more frequent access to rewards will be used at staff members' discretion.



215 Pearl Street
Yerington, Nevada 89447
(775)463-6833

Scott Gillespie, Principal
Jed Marciniak, Vice Principal

Yerington Intermediate School Highlights 2022-2023

- YIS offers Paiute, PE (including archery), ASL, Band & Choir (Honor), Ag Ventures, book/film studies, EveryDay Heroes, Teening to Adulthood, Art, and Business Innovators among other topics as electives.
- Students are able to receive HS credit for Computer Science and Algebra I during their 8th grade year.
- YIS staff members are actively engaged in professional development opportunities for LCSD curricula.
- YIS/ YHS Choir partnered for one song selection during the spring season. YIS Advanced/ YHS Band performed at the UNR Band Day and the Armed Forces Day Parade in 2023
- YIS Beginning Band and Choir participated in the Northern Zone Nevada Music Educators Beginning Ensemble Festival in Douglas County in the spring. YIS will be hosting for the 2023-2024 school year.
- YIS offers students the opportunity to engage in the PAES Lab for work simulation/ skill building.
- Student Leadership organized several school wide events: Fall Festival, Halloween Parade, Winter Formal Dance, and a fundraising event for local Veterans, adding a chili cookoff and cookie decorating.
- YIS offers a variety of extracurricular activities: Cross-Country, 7th & 8th Grade basketball, Wrestling, 7th & 8th Grade Volleyball, Track & Field, Robotics team, Academic Olympics, Spelling Bee, and Drama.
- YIS 7th Grade Boys & Girls Basketball Teams won the Sagebrush Championship.
- YIS Wrestling had many students that placed in the top three at the Fallon Tournament and two that placed first at the Tah-Neva Championship, including taking the “Top Female Wrestler” honor.
- YIS offers a variety of PBIS activities purchased with PBIS “Tiger Stripe” points including Staff vs Student Dodgeball, Pizza with the Principal, a field trip to the Yerington Movie House, raffles, and more.
- YIS offered several different summer enrichment opportunities for students including field trips to government agencies, archery, bowling, and cooking.
- YIS has been engaged in various campus upgrades and beautification projects. Including, new banners/ signage, updated technology, revamped classroom locations, plans for future indoor murals and much more.

YIS School Performance Plan Goals for the 2023-2024 Year

1. By Spring of 2024, Yerington Intermediate School will have 75% of their students meeting their projected growth goals and 95% making any measurable growth in ELA and Mathematics, measured by MAPs testing, HMH diagnostics and I READY math diagnostic testing.
2. YIS teachers will increase their level of Second Step and Character Strong implementation and usage from 0% to 100% based on observation data, student work samples and survey data.
3. By the end of the 2024 school year, Yerington Intermediate School will increase parent/ family participation for scheduled events: Student Led conferences, Parent university nights, community events (Harvest Festival, Athletic Events, PAC meetings, etc.) by 25% as measured against 2022-2023 School year data.
4. By the end of the 2024 school year, Yerington Intermediate School will increase the number of community events by 100%, from (5) five events in 2022-2023 to (10) ten events as measured by school calendars, informational sheets and event flyers.

Yerington High School

Kathy Bomba-Edgerton, PhD
Principal

Ally Sceirine
Assistant Principal

Todd Hunt
Counselor

114 Pearl Street
Yerington, NV 89447
Phone: (775) 463-6822
Fax: (775) 463-6828



"GO LIONS!"

www.yhs.lyoncsd.org

YHS Highlights

- ★ Jhone Ebert, the State Superintendent visited YHS and observed three classrooms.
- ★ YHS has 105 students enrolled in dual credit classes. The number of students enrolled in dual credit classes increases every year.
- ★ YHS is preparing to add a History dual credit course for the 2024-2025 school year.
- ★ YHS continues to administer MAP data three times per year and is committed to analyzing the data to better support student learning.
- ★ YHS is working to expand opportunities for students through work-based learning.
- ★ Nathaniel Gutierrez, a freshman, was a state champion in wrestling. Eric Pineda, a senior, was runner up. The YHS wrestling team as a whole was runner up as a team at State.
- ★ Agriculture students participated in a community service project, cleaning up roadside trash at Wilson Canyon.
- ★ Agriculture Leadership class coordinated the PALS program, teaching 2nd grade students about pumpkin production in the USA. They worked with the local business, Lux Lavender, who donated the pumpkins for each 2nd grader to take home.
- ★ YHS hosted the first Student Link Conference ever in Northern Nevada.
- ★ Taylor Mitchell, a senior, was selected over dozens of other singers in Northern Nevada to represent YHS at the 2024 Northern Nevada High School Honor Choir in February of 2024.

YHS Goals:

Goal #1: We will reduce failure rates each semester by 5% every semester.

Goal #2: We will strengthen our PBIS program and reduce referrals by 5% every semester.

Goal #3: Increase communication and parent involvement by adding a monthly newsletter and adding an extra event during the school year.

SMITH VALLEY SCHOOL HIGHLIGHTS 2023-24

- Continued commitment to a positive and supportive school climate/culture for all school stakeholders. SVS exceeded both the district and state averages in all 12 survey areas on The Nevada School Climate/Social Emotional Learning Survey (NV-SCSEL) for grades 5 - 12.
- The majority of the NV-SCSEL survey area results were in the “most favorable” benchmark performance level area including for physical safety for all 3 grade level areas. SVS survey results in this survey area were an average of 90 points higher (out of 500), than the state, across all 3 grade level areas.
- SVS achieved a 100% graduation rate for the 2020-21, 2021-22, and 2022-23 school years.
- The SVS volleyball team is the 2023 NIAA Class 1A State Champion. This is the second time in three years that this has occurred.
- More than 80% of the secondary students at SVS are involved in one or more extra-curricular groups/athletic teams. 328
- Student Council (2022-23 Silver Star Award recipients) has planned and facilitated multiple student and community events including homecoming week with the theme “There’s No Place Like Home”, Week of Respect, Bulldog Holiday Fair, and many others.
- The main gym has a newly refinished beautiful gym floor complete with a huge bulldog head logo!
- The SVS MTSS team continues to implement both academic and behavioral tier I supports and is in the process of integrating tier II supports. Huge kudos to the work being done by the SVS MTSS team!
- Average daily attendance across every grade level is above 95%.
- SVHS successfully implemented two on campus JumpStart classes. Both classes (Math 126/127 and Economics 100/Political Science 101) are being taught by SVHS instructional staff as affiliate instructors.
- Rotary and SVS collaborated in organizing and running another very successful career fair that included over 22 different organizations/career opportunities from across the state including many from Smith Valley.

SVS CONTINUOUS IMPROVEMENT PLAN 2023-24

STUDENT SUCCESS - GOAL 1: *Using the 2023-24 MAP’s data, the percentage of students K - 8 who score in the Low or Low Average level, in respective grades/classes, will decrease at each testing session (Winter and Spring) by 5% or will be below 15%.*

ADULT LEARNING CULTURE - GOAL 2: *Our goal is that by April 2024, students will have achieved mastery (Level 3 or 4) of “What am I learning? Why am I learning it? How do I know?” AND students will advance their learning by taking action based on their self-assessment of their current learning status as measured by the NEPF evaluation process.*

CONNECTEDNESS - GOAL 3: *5th through 12th grade students will move from the favorable range to the most favorable range on the Culture and Climate Survey in the category of Relationships as measured by student survey results for the 2023-2024 school year.*



**Lyon County School District
Board Memo**

Date: November 28, 2023
To: Board of School Trustees
From: Tim Logan, Deputy Superintendent
Re: 2023-2024 LCSD Progressive Restorative Discipline Plan

Recommendation

That the Board of Trustees approve the revisions to the 2023-2024 Progressive Restorative Discipline Plan.

Background Information

At the prior school board meeting held on October 24, 2023, it was proposed that the following sentence be removed from the 2023-2024 Progressive Restorative Discipline Plan (found on Page 49):

Students placed in an alternative educational setting off campus such as Lyon Online due to severe discipline reasons, will be given the opportunity to meet with an educator in person at least weekly.

With further review of the new editions to the law found in Assembly Bill 330 as well as consultation with our attorney, the sentence has been removed and we are still in compliance with AB330.

Budget Considerations

None

Discussed at Previous Meeting

September 26, 2023 and October 24, 2023

Attachment(s)

Assembly Bill 330
LCSD Restorative Discipline Plan 2023-2024

*Respectfully Submitted,
Tim Logan, Deputy Superintendent*

CHAPTER.....

AN ACT relating to education; requiring a suspension or expulsion in a charter school or a university school for profoundly gifted pupils to be consistent with such punishments in certain public schools; requiring a plan for restorative discipline for public schools to include consideration of certain data relating to pupil discipline; authorizing the Superintendent of Public Instruction to require implementation of an alternative plan for restorative discipline if a public school fails to take certain actions relating to disproportionality in pupil discipline; requiring a plan for restorative discipline to reflect the authority to temporarily remove a pupil from the classroom; requiring certain actions by a school at the time of a suspension or expulsion of a pupil for committing certain acts; revising the persons to whom the appeals of certain disciplinary determinations may be made; revising requirements for policies for the appeal of suspensions and expulsions; and providing other matters properly relating thereto.

Legislative Counsel’s Digest:

Existing law establishes certain provisions relating to the behavior and discipline of pupils. (NRS 392.4601-392.472) **Sections 2 and 3** of this bill apply these provisions to charter schools and university schools for profoundly gifted pupils.

Section 3.3 of this bill establishes: (1) requirements for proper notification to a pupil and the parent or legal guardian of the pupil, if the pupil is less than 18 years of age, of the policy to appeal a suspension or expulsion; (2) a 5-day timeline for a pupil or, if the pupil is less than 18 years of age, the parent or guardian of the pupil to appeal the suspension or expulsion; (3) a 5-day timeline for a hearing to be scheduled upon receipt of such an appeal; (4) the method for determining whether a pupil who is suspended or expelled or is being considered for suspension or expulsion may be considered for temporary alternative placement; and (5) that education services are required to be provided to the pupil to prevent the pupil from losing academic credit or being disengaged from school during the period the pupil is suspended or expelled. **Sections 3.5 and 3.7** of this bill make conforming changes to indicate the proper placement of **section 3.3** in the Nevada Revised Statutes.

Under existing law, the board of trustees of each school district is required to establish a plan to provide for the restorative discipline of pupils, which must be developed with the input of certain school personnel and the parents and guardians of pupils. (NRS 392.4644) Existing law also requires each public school to collect and submit data on the discipline of pupils and categorize such data by various subgroups of pupils. (NRS 392.462) **Section 4** of this bill requires that the data be reported to the superintendent of the school district or to the administrative head of a charter school. **Section 6** also requires the Superintendent of Public Instruction to review data on the disproportionality of punishments and provide a corrective



period for any deficient schools to make progress in addressing any disproportionalities or any insufficiency in such data.

Existing law requires a plan to provide for the restorative discipline of pupils to provide for the temporary removal of a pupil from a classroom or other premises of a public school under certain circumstances. (NRS 392.4645) **Section 7** instead authorizes the temporary removal of a pupil from a classroom or other premises of a public school under such circumstances, and **section 6** requires a plan to provide for the restorative discipline of pupils to include provisions for such a temporary removal.

Existing law requires that a pupil who has been removed from the classroom or other premises of a public school must have a conference within 3 days after removal, with certain exceptions. If such a conference is not held within 3 days, the pupil is required to be allowed to return to the classroom or other premises, with certain exceptions. (NRS 392.4646) **Section 8** of this bill removes the requirement if, in the judgment of the principal, the pupil continues to pose a threat and the superintendent has authorized an extension of the removal.

Existing law provides certain requirements concerning the determination that a pupil is deemed a habitual disciplinary problem. (NRS 392.4655) **Section 9** of this bill revises the persons to whom a pupil or parent or legal guardian of a pupil may appeal such a determination.

Existing law authorizes, under certain circumstances, the suspension, expulsion or permanent expulsion of a pupil who attends a public school, charter school or university school for profoundly gifted pupils and who is at least 11 years of age. (NRS 388A.495, 388C.150, 392.466, 392.467) Existing law further provides that a pupil who is less than 11 years of age may be suspended, expelled or permanently expelled by the public school in which the pupil is enrolled if such a punishment is approved by the board of trustees of the school district. (NRS 392.466) **Section 10** of this bill provides for the suspension, expulsion or permanent expulsion of certain pupils who are at least 11 years of age. **Section 10:** (1) provides that pupils who are less than 11 years of age may, following review and approval by certain school officials, be suspended in certain situations; and (2) prohibits, in general, the expulsion or permanent expulsion of a pupil who is less than 11 years of age.

Under existing law, a public school is prohibited, in general, from permanently expelling a pupil who is less than 11 years of age, except for certain situations in which such a punishment is authorized by the board of trustees of a school district. (NRS 392.466, 392.467) **Section 10** provides that, for a pupil who sells or distributes a controlled substance in certain situations or commits a battery other than a battery intended to result in the bodily injury of an employee of the school in various school settings: (1) the pupil may be suspended if he or she is less than 11 years of age and may also be expelled or permanently expelled if he or she is at least 11 years of age; (2) the suspension of a pupil who is less than 6 years of age must be reviewed by the superintendent of the school district or his or her designee; and (3) if the removal is of a pupil with a disability, such removal must comply with federal law. Additionally, **section 10** provides that, for a pupil who commits a battery which is intended to result in the bodily injury of an employee of the school: (1) the pupil shall be suspended or expelled if he or she is at least 8 years of age; (2) the suspension of a pupil who is less than 6 years of age must be reviewed and approved by the superintendent of the school district or his or her designee; and (3) if the removal is of a pupil with a disability, such removal must comply with federal law. Finally, **section 10** provides that a pupil who is found in possession of a firearm at a public school or an activity or school bus of a public school: (1) shall be suspended, expelled or permanently expelled if he or she is at least 11 years of age; (2) shall be suspended or expelled if he or she is at least 8 but less than



11 years of age; (3) may be suspended if he or she is at least 6 but less than 8 years of age; (4) may be suspended if he or she is less than 6 years of age upon review and approval by the superintendent of the school district or his or her designee; and (5) if the pupil is a pupil with a disability, any removal of the pupil must comply with federal law. **Sections 10 and 11** of this bill: (1) prohibit the permanent expulsion of a pupil who is less than 6 years of age; and (2) authorize a homeless pupil or a pupil in foster care of any age to be suspended or expelled for not more than 5 days if the principal determines that the conduct of the pupil poses an ongoing threat.

Existing law provides that a pupil may not be suspended or expelled unless the pupil is given the opportunity for a hearing. (NRS 392.467) **Section 11** removes the hearing requirement before suspension or expulsion for certain pupils who: (1) pose a danger to other persons or property; (2) threaten to disrupt the academic process; (3) are selling or distributing a controlled substance; or (4) are in possession of a firearm or other dangerous weapon.

Existing law provides certain requirements concerning the process for appealing a suspension or expulsion. (NRS 392.4671) **Section 12** of this bill makes these requirements applicable to significant suspensions, expulsions or permanent expulsions.

Existing law requires that, with certain exceptions, a public school must provide a plan of action based on restorative justice to a pupil before removing, suspending or expelling the pupil. (NRS 392.472) **Section 13** of this bill allows a pupil to be temporarily removed in certain circumstances without first providing such a plan.

Section 13.5 of this bill amends Assembly Bill No. 285 to resolve a conflict.

EXPLANATION – Matter in *bolded italics* is new; matter between brackets ~~formatted material~~ is material to be omitted.

THE PEOPLE OF THE STATE OF NEVADA, REPRESENTED IN
SENATE AND ASSEMBLY, DO ENACT AS FOLLOWS:

Section 1. NRS 388.133 is hereby amended to read as follows:

388.133 1. The Department shall, in consultation with the governing bodies, educational personnel, local associations and organizations of parents whose children are enrolled in schools throughout this State, and individual parents and legal guardians whose children are enrolled in schools throughout this State, prescribe by regulation a policy for all school districts and schools to provide a safe and respectful learning environment that is free of discrimination based on race, bullying and cyber-bullying.

2. The policy must include, without limitation:

(a) Requirements and methods for reporting violations of NRS 388.135, including, without limitation, violations among teachers and violations between teachers and administrators, coaches and other personnel of a school district or school;

(b) Requirements and methods for addressing the rights and needs of persons with diverse gender identities or expressions;



(c) Requirements and methods for restorative disciplinary practices that align with the statewide framework for restorative justice if such a framework is developed pursuant to NRS 388.1333; and

(d) A policy for use by school districts and schools to train members of the governing body and all administrators, teachers and all other personnel employed by the governing body. The policy must include, without limitation:

(1) Training in the appropriate methods to facilitate positive human relations among pupils by eliminating the use of discrimination based on race, bullying and cyber-bullying so that pupils may realize their full academic and personal potential;

(2) Training in methods to prevent, identify and report incidents of discrimination based on race, bullying and cyber-bullying;

(3) Training concerning the needs of persons with diverse gender identities or expressions;

(4) Training concerning the needs of pupils with disabilities and pupils with autism spectrum disorder;

(5) Methods to promote a positive learning environment;

(6) Methods to improve the school environment in a manner that will facilitate positive human relations among pupils; and

(7) Methods to teach skills to pupils so that the pupils are able to replace inappropriate behavior with positive behavior.

3. As used in this section, "restorative justice" has the meaning ascribed to it in NRS 392.472.

Sec. 2. NRS 388A.495 is hereby amended to read as follows:

388A.495 1. A governing body of a charter school shall adopt:

(a) Written rules of behavior required of and prohibited for pupils attending the charter school; and

(b) Appropriate punishments for violations of the rules.

2. ~~[[[~~ ***A pupil enrolled in a charter school shall only be suspended or expelled in a manner consistent with the requirements for the suspension or expulsion of a pupil enrolled in a public school within a school district as set forth in NRS 392.4601 to 392.472, inclusive.***

3. ***Except as otherwise provided in NRS 392.467, if suspension or expulsion of a pupil is used as a punishment for a violation of the rules, the charter school shall ensure that, ~~[before]~~ at the time of the suspension or expulsion, the pupil and, if the pupil is under 18 years of age, the parent or guardian of the pupil, ~~[has been]~~ are given notice of the charges against him or her, an explanation of***



the evidence and an opportunity for a hearing. If a pupil is *significantly* suspended, ~~[or]~~ expelled ~~[.]~~ *or permanently expelled*, the pupil or, if the pupil is under 18 years of age, the parent or guardian of the pupil may appeal the *significant* suspension, *expulsion* or *permanent* expulsion in accordance with the provisions of NRS 392.4671. The charter school shall ensure that a pupil who is *significantly* suspended, ~~[or]~~ expelled *or permanently expelled* and is appealing the *significant* suspension, *expulsion* or *permanent* expulsion or a pupil who is being considered for *significant* suspension, *expulsion* or *permanent* expulsion continues to attend school and receives an appropriate education in the least restrictive environment possible as required by NRS 392.4673. The provisions of chapter 241 of NRS do not apply to any hearing or proceeding conducted pursuant to this section. Such a hearing or proceeding must be closed to the public.

~~[3.—A pupil who is at least 11 years of age and who poses a continuing danger to persons or property or an ongoing threat of disrupting the academic process, who is selling or distributing any controlled substance or who is found to be in possession of a dangerous weapon as provided in NRS 392.466 may be removed from the charter school only after the charter school has made a reasonable effort to complete a plan of action based on restorative justice with the pupil in accordance with the provisions of NRS 392.466 and 392.467.]~~

4. ~~[A pupil with a disability who is at least 11 years of age and who is enrolled in a charter school may, in accordance with the procedural policy adopted by the governing body of the charter school for such matters and only after the governing body or its designee has reviewed the circumstances and determined that the action is in compliance with the Individuals with Disabilities Education Act, 20 U.S.C. §§ 1400 et seq., be:~~

~~—(a) Suspended from the charter school pursuant to this section for not more than 5 days for each occurrence of proscribed conduct.~~

~~—(b) Expelled from school pursuant to this section.~~

~~—(c) Permanently expelled from school pursuant to this section.~~

~~—5.]~~ A copy of the rules of behavior, prescribed punishments and procedures to be followed in imposing punishments must be:

(a) Distributed to each pupil at the beginning of the school year and to each new pupil who enters school during the year.

(b) Available for public inspection at the charter school.

~~[6.]~~ 5. The governing body of a charter school may adopt rules relating to the truancy of pupils who are enrolled in the charter school if the rules are at least as restrictive as the provisions



governing truancy set forth in NRS 392.130 to 392.220, inclusive. If a governing body adopts rules governing truancy, it shall include the rules in the written rules adopted by the governing body pursuant to subsection 1.

~~[7.]~~ **6.** As used in this section:

(a) “Expel” or “expulsion” has the meaning ascribed to it in NRS 392.4603.

(b) “Permanently expelled” means the disciplinary removal of a pupil from the school in which the pupil is currently enrolled:

(1) Except as otherwise provided in subparagraph (2), without the possibility of returning to the school in which the pupil 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 pupils who are expelled or permanently expelled after being permanently expelled.

(c) ~~“Pupil with a disability” has the meaning ascribed to it in NRS 388.417.~~ **“Significantly suspended” has the meaning ascribed to “significant suspension” in NRS 392.4655.**

(d) “Suspend” or “suspension” has the meaning ascribed to it in NRS 392.4607.

Sec. 3. NRS 388C.150 is hereby amended to read as follows:

388C.150 1. The governing body of a university school for profoundly gifted pupils shall adopt:

(a) Written rules of behavior for pupils enrolled in the university school, including, without limitation, prohibited acts; and

(b) Appropriate punishments for violations of the rules.

2. ~~[[A]]~~ ***A pupil enrolled in a university school for profoundly gifted pupils shall only be suspended or expelled in a manner consistent with the requirements for the suspension or expulsion of a pupil enrolled in a public school within a school district as set forth in NRS 392.4601 to 392.472, inclusive.***

3. ***Except as otherwise provided in NRS 392.467, if suspension or expulsion of a pupil is used as a punishment for a violation of the rules, the university school for profoundly gifted pupils shall ensure that, ~~[before]~~ at the time of the suspension or expulsion, the pupil ~~[has been]~~ is given notice of the charges against him or her, an explanation of the evidence and an opportunity for a hearing. If a pupil is significantly suspended, ~~[or]~~ expelled ~~[]~~ or permanently expelled, the pupil or, if the pupil is under 18 years of age, the parent or guardian of the pupil may appeal the significant suspension, expulsion or permanent expulsion in accordance with the provisions of NRS 392.4671. The university school shall ensure***



that a pupil who is *significantly* suspended, ~~for~~ expelled *or permanently expelled* and is appealing the *significant* suspension, *expulsion* or *permanent* expulsion or a pupil who is being considered for *significant* suspension, *expulsion* or *permanent* expulsion continues to attend school and receives an appropriate education in the least restrictive environment possible as required by NRS 392.4673. The provisions of chapter 241 of NRS do not apply to any hearing or proceeding conducted pursuant to this section. Such a hearing or proceeding must be closed to the public.

~~{3.} A pupil who is at least 11 years of age and who poses a continuing danger to persons or property or an ongoing threat of disrupting the academic process, who is selling or distributing any controlled substance or who is found to be in possession of a dangerous weapon as provided in NRS 392.466 may be removed only after the university school for profoundly gifted pupils has made a reasonable effort to complete a plan of action based on restorative justice with the pupil in accordance with the provisions of NRS 392.466 and 392.467.~~

~~4. [A pupil with a disability who is at least 11 years of age and who is enrolled in a university school for profoundly gifted pupils may, in accordance with the procedural policy adopted by the governing body of the university school for such matters and only after the governing body or its designee has reviewed the circumstances and determined that the action is in compliance with the Individuals with Disabilities Education Act, 20 U.S.C. §§ 1400 et seq., be:~~

~~—(a) Suspended from the university school pursuant to this section for not more than 5 days for each occurrence of proscribed conduct.~~

~~—(b) Expelled from school pursuant to this section.~~

~~—(c) Permanently expelled from school pursuant to this section.~~

~~5.] A copy of the rules of behavior, proscribed punishments and procedures to be followed in imposing punishments must be:~~

~~(a) Distributed to each pupil at the beginning of the school year and to each new pupil who enters the university school for profoundly gifted pupils during the year.~~

~~(b) Available for public inspection at the university school.~~

~~{6.} 5. The governing body of a university school for profoundly gifted pupils may adopt rules relating to the truancy of pupils who are enrolled in the university school if the rules are at least as restrictive as the provisions governing truancy set forth in NRS 392.130 to 392.220, inclusive. If the governing body adopts~~



rules governing truancy, it shall include the rules in the written rules adopted by the governing body pursuant to subsection 1.

~~[7.]~~ **6.** As used in this section:

(a) “Expel” or “expulsion” has the meaning ascribed to it in NRS 392.4603.

(b) “Permanently expelled” means the disciplinary removal of a pupil from the school in which the pupil is currently enrolled:

(1) Except as otherwise provided in subparagraph (2), without the possibility of returning to the school in which the pupil 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 pupils who are expelled or permanently expelled after being permanently expelled.

(c) ~~“Pupil with a disability” has the meaning ascribed to it in NRS 388.417.~~ **“Significantly suspended” has the meaning ascribed to “significant suspension” in NRS 392.4655.**

(d) “Suspend” or “suspension” has the meaning ascribed to it in NRS 392.4607.

Sec. 3.3. Chapter 392 of NRS is hereby amended by adding thereto a new section to read as follows:

1. If a pupil is suspended or expelled from a public school, the board of trustees of the school district or the governing body of the charter school or university school for profoundly gifted pupils in which the pupil is enrolled or the designee of the board of trustees or governing body, as applicable, shall provide, on the same day that the pupil is suspended or expelled, a notice of the policy for appealing a suspension or expulsion of a pupil adopted by the board of trustees or governing body, as applicable, pursuant to NRS 392.4671, to the pupil and, if the pupil is less than 18 years of age, the parent or legal guardian of the pupil. A notice provided pursuant to this subsection must:

(a) Include information regarding the timelines for appealing the suspension or expulsion, as applicable, pursuant to subsection 2;

(b) Be written clearly and in a manner that allows the pupil and, if the pupil is less than 18 years of age, the parent or legal guardian of the pupil, to understand each provision of the policy; and

(c) To the extent practicable, be provided in as many languages as possible.

2. Not later than 5 school days after receiving notification of the suspension or expulsion of the pupil pursuant to



NRS 392.4671, the pupil or, if the pupil is less than 18 years of age, the parent or legal guardian of the pupil may file an appeal pursuant to the policy adopted by the board of trustees of the school district or the governing body of the charter school or university school for profoundly gifted pupils, as applicable, pursuant to NRS 392.4671.

3. Not later than 5 school days after receiving notification of an appeal of a suspension or expulsion made pursuant to the policy adopted pursuant to NRS 392.4671, the board of trustees of the school district or the governing body of the charter school or university school for profoundly gifted pupils or the designee of the board of trustees or governing body, as applicable, must schedule a hearing.

4. A pupil who is suspended or expelled or is being considered for suspension or expulsion:

(a) May be considered for temporary alternative placement pursuant to NRS 392.4645 if, in the judgment of the principal after consideration of the seriousness of the acts which were the basis for the discipline of the pupil:

(1) The temporary alternative placement will serve as the least restrictive environment possible, pursuant to NRS 392.4673; and

(2) The pupil does not pose a serious threat to the safety of the school.

(b) Must be provided education services to prevent the pupil from losing academic credit or becoming disengaged from school during the period of suspension or expulsion.

5. As used in this section, "principal" means the lead administrator of a public school, including, without limitation, such an administrator who is referred to by another title.

Sec. 3.5. NRS 392.4601 is hereby amended to read as follows:

392.4601 As used in NRS 392.4601 to 392.472, inclusive, *and section 3.3 of this act*, unless the context otherwise requires, the words and terms defined in NRS 392.4603, 392.4605 and 392.4607 have the meanings ascribed to them in those sections.

Sec. 3.7. NRS 392.4609 is hereby amended to read as follows:

392.4609 The Department shall adopt any regulations necessary to carry out the provisions of NRS 392.4601 to 392.472, inclusive, *and section 3.3 of this act*, including, without limitation, regulations which establish timelines for the purposes of subsection 1 of NRS 392.4671.



Sec. 4. NRS 392.462 is hereby amended to read as follows:

392.462 Each public school shall collect data on the discipline of pupils. Such data must include, without limitation, the number of expulsions and suspensions of pupils and the number of placements of pupils in another school. Such data must be disaggregated into the subgroups of pupils listed in subsection 2 of NRS 385A.250 and the types of offense. The principal of each public school shall:

1. Review the data and take appropriate action;
2. Report the data to the ~~board of trustees~~ *superintendent* of the school district *or the administrative head of the charter school or university school for profoundly gifted pupils, as applicable*, each quarter; and
3. To the extent allowed by the Family Educational Rights and Privacy Act of 1974, 20 U.S.C. § 1232g, post the data on the Internet website maintained by the public school.

Sec. 5. NRS 392.4634 is hereby amended to read as follows:

392.4634 1. ~~Except as otherwise provided in subsection 3, a)~~ A pupil enrolled in kindergarten or grades 1 to 8, inclusive, may not be disciplined, including, without limitation, pursuant to NRS 392.466, for:

- (a) Simulating a firearm or dangerous weapon while playing; or
- (b) Wearing clothing or accessories that depict a firearm or dangerous weapon or express an opinion regarding a constitutional right to keep and bear arms,
↳ unless it substantially disrupts the educational environment ~~H~~, *creates a risk of harm to another person or places another person in reasonable fear of harm.*

2. Simulating a firearm or dangerous weapon includes, without limitation:

- (a) Brandishing a partially consumed pastry or other food item to simulate a firearm or dangerous weapon;
- (b) Possessing a toy firearm or toy dangerous weapon that is 2 inches or less in length;
- (c) Possessing a toy firearm or toy dangerous weapon made of plastic building blocks which snap together;
- (d) Using a finger or hand to simulate a firearm or dangerous weapon;
- (e) Drawing a picture or possessing an image of a firearm or dangerous weapon; and
- (f) Using a pencil, pen or other writing or drawing implement to simulate a firearm or dangerous weapon.

3. ~~A pupil who simulates a firearm or dangerous weapon may be disciplined when disciplinary action is consistent with a policy~~



~~adopted by the board of trustees of the school district and such simulation:~~

~~—(a) Substantially disrupts learning by pupils or substantially disrupts the educational environment at the school;~~

~~—(b) Causes bodily harm to another person; or~~

~~—(c) Places another person in reasonable fear of bodily harm.~~

~~4. Except as otherwise provided in subsection 5, a school, school district, board of trustees of a school district or other entity shall not adopt any policy, ordinance or regulation which conflicts with this section.~~

~~5.]~~ The provisions of this section shall not be construed to prohibit a school from establishing and enforcing a policy requiring pupils to wear a school uniform as authorized pursuant to NRS 386.855.

~~6.]~~ 4. As used in this section:

(a) “Dangerous weapon” has the meaning ascribed to it in NRS 392.466.

(b) “Firearm” has the meaning ascribed to it in NRS 392.466.

Sec. 6. NRS 392.4644 is hereby amended to read as follows:

392.4644 1. The ~~board of trustees~~ *superintendent* of each school district ~~and the administrative head of each charter school and university school for profoundly gifted pupils~~ shall establish a plan to provide for the restorative discipline of pupils and on-site review of disciplinary decisions. The plan must:

(a) Be developed with the input and participation of teachers, school administrators and other educational personnel and support personnel who are employed by the school district, pupils who are enrolled in schools within the school district and the parents and guardians of pupils who are enrolled in schools within the school district.

(b) Be consistent with the written rules of behavior prescribed in accordance with NRS 392.463.

(c) Include, without limitation, provisions designed to address the specific disciplinary needs and concerns of each school within the school district.

(d) Provide restorative disciplinary practices which include, without limitation:

(1) Holding a pupil accountable for his or her behavior;

(2) Restoration or remedies related to the behavior of the pupil;

(3) Relief for any victim of the pupil; and

(4) Changing the behavior of the pupil.



(e) ~~{Provide for}~~ *Include provisions that authorize* the temporary removal of a pupil from a classroom or other premises of a public school ~~{in accordance with}~~ *pursuant to* NRS 392.4645.

(f) Provide for the placement of a pupil in a different school ~~{within the school district}~~ in accordance with NRS 392.466.

(g) Include the names of any members of a committee to review the temporary alternative placement of pupils required by NRS 392.4647.

(h) Be in accordance with the statewide framework for restorative justice developed pursuant to NRS 388.1333 . ~~{including, without limitation, by addressing}~~

(i) *Include consideration of the results of the data collected and reported pursuant to NRS 392.462 and include methods for addressing* the occurrences of the suspension, expulsion or removal of pupils from school that disproportionately affect pupils who belong to a group of pupils listed in subsection 2 of NRS 385A.250.

~~{(i) Be posted on the Internet website maintained by the school district.}~~

2. On or before September 15 of each year, the principal of each public school shall:

(a) Review the plan established by subsection 1 in consultation with the teachers, school administrators and other educational personnel and support personnel who are employed at the school , ~~{and}~~ the parents and guardians of pupils and the pupils who are enrolled in the school ~~{}~~ *and, if applicable, the organizational team established pursuant to NRS 388G.700;*

(b) Determine whether and to what extent the occurrences of the suspension, expulsion or removal of pupils from school disproportionately affect pupils who belong to a group of pupils listed in subsection 2 of NRS 385A.250; *and*

(c) Based upon the review, recommend to the ~~{board of trustees}~~ *superintendent* of the school district *or the administrative head of the charter school or university school for profoundly gifted pupils, as applicable*, revisions to the plan, as recommended by the teachers, school administrators and other educational personnel and support personnel , ~~{and}~~ the parents and guardians of pupils and the pupils who are enrolled in the school ~~{}~~ *and, if applicable, the organizational team established pursuant to NRS 388G.700*, if necessary . ~~{}~~

~~—(d) Post a copy of the plan or the revised plan, as provided by the school district, on the Internet website maintained by the school; and~~



~~—(e) Distribute to each teacher, school administrator and all educational support personnel who are employed at or assigned to the school a written or electronic copy of the plan or the revised plan, as provided by the school district.]~~

3. On or before September 30 of each year, the superintendent of each school district and the administrative head of each charter school or university school for profoundly gifted pupils shall issue a revised plan that appropriately reflects comments provided by teachers, school administrators, other educational personnel and support personnel and, if applicable, organizational teams pursuant to subsection 2.

4. Not more than 14 days after the receipt of the revised plan issued pursuant to subsection 3, the principal of each school shall:

(a) Post a copy of the plan or the revised plan on the Internet website maintained by the school; and

(b) Distribute to each teacher, school administrator and all educational support personnel who are employed at or assigned to the school and, if applicable, the organizational team a written or electronic copy of the plan or the revised plan.

5. On or before November 15 of each year, the board of trustees of each school district and the governing body of each charter school or university school for profoundly gifted pupils shall:

(a) Submit a written report to the Superintendent of Public Instruction that reports the progress of each school ~~[within the district]~~ in complying with the requirements of this section, including, without limitation, addressing the occurrences of the suspension, expulsion or removal of pupils from school that disproportionately affect pupils who belong to a group of pupils listed in subsection 2 of NRS 385A.250; and

(b) Post a copy of the report on the Internet website maintained by the school district ~~[-~~

~~*—4. As used in this section, “restorative justice” has the meaning ascribed to it in NRS 392.472.], charter school or university school for profoundly gifted pupils, as applicable.*~~

6. If the Superintendent of Public Instruction determines that the data collected pursuant to NRS 392.462 indicates disproportionality in disciplinary actions or is insufficient to determine whether disproportionality exists, the Superintendent shall issue a written notice to the school district, charter school or university school for profoundly gifted pupils, as applicable, listing the specific areas of concern and providing a specific corrective period for the school district, charter school or university school



for profoundly gifted pupils, as applicable, to implement a framework to reduce the disproportionality or correct the insufficiency of the data, as applicable. The specific corrective period shall be at least 12 months and not more than 36 months, and shall include required monitoring of the progress made by the school district, charter school or university school for profoundly gifted pupils, as applicable. If, following the conclusion of the specific corrective period, the school district, charter school or university school for profoundly gifted pupils, as applicable, fails to:

(a) Make measurable progress in addressing the disproportionality or insufficiency listed in the notice received pursuant to this subsection; or

(b) Provide the required progress reports,

↳ the Superintendent of Public Instruction may issue an alternative plan for the school district, charter school or university school for profoundly gifted pupils, as applicable, for mandatory implementation.

Sec. 7. NRS 392.4645 is hereby amended to read as follows:

392.4645 1. ~~Except as otherwise provided in subsection 5, the plan established pursuant to NRS 392.4644 must provide for the temporary removal of a~~ A pupil *may be temporarily removed* from a classroom or other premises of a public school if, in the judgment of the teacher or other staff member responsible for the classroom or other premises, as applicable, the pupil has engaged in behavior that seriously interferes with the ability of the teacher to teach the other pupils in the classroom and with the ability of the other pupils to learn or with the ability of the staff member to discharge his or her duties. ~~The plan must provide that, upon~~ *Upon* the removal of a pupil from a classroom or any other premises of a public school pursuant to this section, the principal of the school shall provide an explanation of the reason for the removal of the pupil to the pupil and offer the pupil an opportunity to respond to the explanation. Within 24 hours after the removal of a pupil pursuant to this section, the principal of the school shall notify the parent or legal guardian of the pupil of the removal.

2. Except as otherwise provided in subsection 3, a pupil who is removed from a classroom or any other premises of a public school pursuant to this section may be assigned to a temporary alternative placement pursuant to which the pupil:

(a) Is separated, to the extent practicable, from pupils who are not assigned to a temporary alternative placement;



(b) Studies or remains under the supervision of appropriate personnel of the school district; and

(c) Is prohibited from engaging in any extracurricular activity sponsored by the school.

3. The principal shall not assign a pupil to a temporary alternative placement if the suspension or expulsion of a pupil who is removed from the classroom pursuant to this section is:

(a) Required by NRS 392.466; or

(b) Authorized by NRS 392.467 and the principal decides to proceed in accordance with that section.

↳ If the principal proceeds in accordance with NRS 392.466 or 392.467, the pupil must be removed from school in accordance with those sections and the provisions of NRS 392.4642 to 392.4648, inclusive, do not apply to the pupil.

4. A public school must offer a pupil who is removed from a classroom or any other premises of the public school pursuant to this section for more than 2 school days:

(a) Education services to prevent the pupil from losing academic credit or becoming disengaged from school during the period the pupil is removed from a classroom or any other premises of the public school; and

(b) Appropriate positive behavioral interventions and support, trauma-informed support and a referral to a school social worker or school counselor.

5. ~~Before~~ *Upon* removing a pupil from a classroom or any other premises of a public school pursuant to this section for more than 1 school day, the principal of the school must contact the local educational agency liaison for homeless pupils designated in accordance with the McKinney-Vento Homeless Assistance Act of 1987, 42 U.S.C. §§ 11301 et seq., or a contact person at a school, including, without limitation, a school counselor or school social worker, to make a determination of whether the pupil is a homeless pupil.

6. As used in this section, “homeless pupil” has the meaning ascribed to the term “homeless children and youths” in 42 U.S.C. § 11434a(2).

Sec. 8. NRS 392.4646 is hereby amended to read as follows:

392.4646 1. Except as otherwise provided in this section, not later than 3 school days after a pupil is removed from a classroom or any other premises of a public school pursuant to NRS 392.4645, a conference must be held with:

(a) The pupil;



(b) A parent or legal guardian of the pupil, unless the pupil is an unaccompanied pupil;

(c) The principal of the school; and

(d) The teacher or other staff member who removed the pupil.

↳ The principal shall give an oral and written notice of the conference to each person who is required to participate.

2. After receipt of the notice required pursuant to subsection 1, the parent or legal guardian of the pupil may, not later than 3 school days after the removal of the pupil, request that the date of the conference be postponed. The principal shall accommodate such a request. If the date of the conference is postponed pursuant to this subsection, the principal shall send written notice to the parent or legal guardian confirming that the conference has been postponed at the request of the parent or legal guardian.

3. If a parent or legal guardian of a pupil refuses to attend a conference, the principal of the school shall send a written notice to the parent or legal guardian confirming that the parent or legal guardian has waived the right to a conference provided by this section and authorized the principal to recommend the placement of the pupil pursuant to subsection 6.

4. Except as otherwise provided in this subsection, a pupil must not return to the classroom or other premises of the public school from which the pupil was removed before the conference is held. If the conference is not held within 3 school days after the removal of the pupil, the pupil, including, without limitation, an unaccompanied pupil or a pupil in foster care, must be allowed to return to the classroom or other premises unless:

(a) The parent or legal guardian of the pupil refuses to attend the conference;

(b) The failure to hold a conference is attributed to the action or inaction of the pupil, including, without limitation, an unaccompanied pupil or a pupil in foster care, or the parent or legal guardian of the pupil; ~~or~~

(c) The parent or legal guardian requested that the date of the conference be postponed ~~or~~; *or*

(d) If:

(1) In the judgment of the principal, there is a reasonable expectation that the pupil poses a threat to employees of the school or other pupils enrolled at the school; and

(2) The principal has received written authorization from the superintendent of the school district or the administrative head of the charter school or university school for profoundly gifted pupils, as applicable, to extend the period for which the pupil is



removed from the classroom or other premises of the public school.

5. During the conference, the teacher who removed the pupil from the classroom, the staff member who removed the pupil from the other premises of the public school or the principal shall provide the pupil and, if the pupil is not an unaccompanied pupil, the pupil's parent or legal guardian with an explanation of the reason for the removal of the pupil from the classroom or other premises. The pupil and, if the pupil is not an unaccompanied pupil, the pupil's parent or legal guardian must be granted an opportunity to respond to the explanation of the pupil's behavior and to indicate whether the removal of the pupil from the classroom or other premises was appropriate in their opinion based upon the behavior of the pupil. If the pupil is a homeless pupil, the conference must include consideration of and interventions to mitigate the impact of homelessness on the behavior of the pupil.

6. Upon conclusion of the conference or, if a conference is not held pursuant to subsection 3 not later than 3 school days after the removal of a pupil from a classroom or other premises of a public school ~~or~~ *or such period as deemed appropriate by the superintendent or administrative head, as applicable, pursuant to paragraph (d) of subsection 4,* the principal shall recommend whether to return the pupil to the classroom or other premises or continue the temporary alternative placement of the pupil if the pupil has been assigned to a temporary alternative placement.

7. As used in this section:

(a) "Foster care" has the meaning ascribed to it in 45 C.F.R. § 1355.20.

(b) "Homeless pupil" has the meaning ascribed to the term "homeless children and youths" in 42 U.S.C. § 11434a(2).

(c) "Unaccompanied pupil" has the meaning ascribed to the term "unaccompanied youth" in 42 U.S.C. § 11434a(6).

Sec. 9. NRS 392.4655 is hereby amended to read as follows:

392.4655 1. Except as otherwise provided in this section, a principal of a school shall deem a pupil enrolled in the school a habitual disciplinary problem if the school has written evidence which documents that in 1 school year:

(a) The pupil has threatened or extorted, or attempted to threaten or extort, another pupil or a teacher or other personnel employed by the school two or more times or the pupil has a record of five significant suspensions from the school for any reason;

(b) The pupil has not entered into and participated in a plan of behavior pursuant to subsection 6; and



(c) The behavior of the pupil was not caused by homelessness, as determined in consultation with the local educational agency liaison for homeless pupils designated in accordance with the McKinney-Vento Homeless Assistance Act of 1987, 42 U.S.C. §§ 11301 et seq., or a contact person at a school, including, without limitation, a school counselor or school social worker.

2. A principal of a school shall presume that the behavior of the pupil was caused by homelessness unless the principal determines the behavior was not caused by homelessness pursuant to subsection 1.

3. At least one teacher of a pupil who is enrolled in elementary school and at least two teachers of a pupil who is enrolled in junior high, middle school or high school may request that the principal of the school deem a pupil a habitual disciplinary problem. Upon such a request, the principal of the school shall meet with each teacher who made the request to review the pupil's record of discipline. If, after the review, the principal of the school determines that the provisions of subsection 1 do not apply to the pupil, a teacher who submitted a request pursuant to this subsection may appeal that determination to the ~~board of trustees~~ *superintendent* of the school district ~~or the administrative head of the charter school or university school for profoundly gifted pupils, as applicable.~~ Upon receipt of such a request, the ~~board of trustees~~ *superintendent or administrative head* shall review the initial request and determination pursuant to the procedure established by the board of trustees *of the school district or the governing body of the charter school or university school for profoundly gifted pupils, as applicable,* for such matters.

4. If a pupil is suspended, the school in which the pupil is enrolled shall provide written notice to the parent or legal guardian of the pupil or, if the pupil is an unaccompanied pupil, the pupil that contains:

(a) A description of the act committed by the pupil and the date on which the act was committed;

(b) An explanation that if the pupil receives five significant suspensions on his or her record during the current school year and has not entered into and participated in a plan of behavior pursuant to subsection 6, the pupil will be deemed a habitual disciplinary problem;

(c) An explanation that, pursuant to subsection ~~5~~ 8 of NRS 392.466, a pupil who is deemed a habitual disciplinary problem may be:

(1) Suspended from school; or



(2) Expelled from school under extraordinary circumstances as determined by the principal of the school;

(d) If the pupil is a pupil with a disability, an explanation of the effect of subsection ~~10~~ 12 of NRS 392.466, including, without limitation, that if it is determined in accordance with 20 U.S.C. § 1415 that the pupil's behavior is not a manifestation of the pupil's disability, he or she may be suspended or expelled from school in the same manner as a pupil without a disability; and

(e) A summary of the provisions of subsection 6.

5. A school shall provide the notice required by subsection 4 for each suspension on the record of a pupil during a school year. Such notice must be provided at least 7 days before the school deems the pupil a habitual disciplinary problem.

6. If a pupil is suspended, the school in which the pupil is enrolled shall develop, in consultation with the pupil and the parent or legal guardian of the pupil, a plan of behavior for the pupil. The parent or legal guardian of the pupil or, if the pupil is an unaccompanied pupil, the pupil may choose for the pupil not to participate in the plan of behavior. If the parent or legal guardian of the pupil or the pupil chooses for the pupil not to participate, the school shall inform the parent or legal guardian or the pupil of the consequences of not participating in the plan of behavior. Such a plan must be designed to prevent the pupil from being deemed a habitual disciplinary problem and may include, without limitation:

(a) A plan for graduating if the pupil is deficient in credits and not likely to graduate according to schedule.

(b) Information regarding schools with a mission to serve pupils who have been:

(1) Expelled or suspended from a public school, including, without limitation, a charter school; or

(2) Deemed to be a habitual disciplinary problem pursuant to this section.

(c) A voluntary agreement by the parent or legal guardian to attend school with his or her child.

(d) A voluntary agreement by the pupil and, if the pupil is not an unaccompanied pupil, the pupil's parent or legal guardian to attend counseling, programs or services available in the school district or community.

(e) A voluntary agreement by the pupil and, if the pupil is not an unaccompanied pupil, the pupil's parent or legal guardian that the pupil will attend summer school, intersession school or school on Saturday, if any of those alternatives are offered by the school district.



7. If a pupil commits the same act for which notice was provided pursuant to subsection 4 after he or she enters into a plan of behavior pursuant to subsection 6, the pupil shall be deemed to have not successfully completed the plan of behavior and may be deemed a habitual disciplinary problem.

8. A pupil may, pursuant to the provisions of this section, enter into one plan of behavior per school year.

9. The parent or legal guardian of a pupil or, if the pupil is an unaccompanied pupil, a pupil who has entered into a plan of behavior with a school pursuant to this section may appeal to the ~~board of trustees~~ *superintendent* of the school district *or the administrative head of the charter school or university school for profoundly gifted pupils, as applicable*, a determination made by the school concerning the contents of the plan of behavior or action taken by the school pursuant to the plan of behavior. Upon receipt of such a request, the ~~board of trustees~~ *superintendent* of the school district *or the administrative head of the charter school or university school for profoundly gifted pupils, as applicable*, shall review the determination in accordance with the procedure established by the board of trustees *of the school district or the governing body of the charter school or university school for profoundly gifted pupils, as applicable*, for such matters.

10. As used in this section:

(a) "Significant suspension" means the school in which the pupil is enrolled:

(1) Prohibits the pupil from attending school for 3 or more consecutive days; and

(2) Requires a conference or some other form of communication with the parent or legal guardian of the pupil before the pupil is allowed to return to school.

(b) "Unaccompanied pupil" has the meaning ascribed to the term "unaccompanied youth" in 42 U.S.C. § 11434a(6).

Sec. 10. NRS 392.466 is hereby amended to read as follows:

392.466 1. Except as otherwise provided in this section, any pupil who ~~commits 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 of the pupil or, if the pupil is an unaccompanied pupil, the pupil. The pupil



may be suspended ~~for~~, *expelled or permanently expelled* from the school, ~~[in which case the pupil shall:]~~ *except that:*

(a) ~~[Enroll in a private school pursuant to chapter 394 of NRS or be homeschooled; or]~~ *A pupil who is less than 11 years of age may not be expelled or permanently expelled pursuant to this subsection.*

(b) ~~[Enroll in a program of independent study provided pursuant to NRS 389.155 for pupils 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 pupil qualifies for enrollment and is accepted for enrollment in accordance with the requirements of the applicable program.]~~ *A pupil who is less than 6 years of age may be suspended pursuant to this subsection, and the suspension must be reviewed and approved by the superintendent of the school district or the administrative head of the charter school or university school for profoundly gifted pupils, as applicable, or his or her designee.*

(c) *For a pupil with a disability who has been suspended or expelled pursuant to this subsection, the school in which the pupil is enrolled shall make available to the pupil a free appropriate public education in compliance with the Individuals with Disabilities Education Act, 20 U.S.C. §§ 1400 et seq., for each school day the pupil is suspended or expelled after the pupil has been removed for 10 cumulative days.*

2. *Except as otherwise provided in this section, any pupil who commits a battery against an employee of the school while on the premises of any public school, at an activity sponsored by a public school or on any school bus 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 of the pupil or, if the pupil is an unaccompanied pupil, the pupil. The pupil may be suspended, expelled or permanently expelled from the school, except that:*

(a) *A pupil who is less than 8 years of age may not be expelled or permanently expelled pursuant to this subsection.*

(b) *A pupil who is less than 6 years of age may be suspended pursuant to this subsection, and the suspension must be reviewed and approved by the superintendent of the school district or the administrative head of the charter school or university school for profoundly gifted pupils, as applicable, or his or her designee.*

(c) *For a pupil with a disability who has been suspended or expelled pursuant to this subsection, the school in which the pupil is enrolled shall make available to the pupil a free appropriate*



public education in compliance with the Individuals with Disabilities Education Act, 20 U.S.C. §§ 1400 et seq., for each school day the pupil is suspended or expelled after the pupil has been removed for 10 cumulative days.

3. *Except as otherwise provided in this section, any pupil who commits a battery which is intended to result in the bodily injury of an employee of the school while on the premises of any public school, at an activity sponsored by a public school or on any school bus 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 of the pupil or, if the pupil is an unaccompanied pupil, the pupil. The pupil shall be suspended, expelled or permanently expelled from the school, except that:*

(a) A pupil who is less than 8 years of age may not be expelled or permanently expelled pursuant to this subsection.

(b) A pupil who is less than 6 years of age may be suspended pursuant to this subsection, and the suspension must be reviewed and approved by the superintendent of the school district or the administrative head of the charter school or university school for profoundly gifted pupils, as applicable, or his or her designee.

(c) For a pupil with a disability who has been suspended or expelled pursuant to this subsection, the school in which the pupil is enrolled shall make available to the pupil a free appropriate public education in compliance with the Individuals with Disabilities Education Act, 20 U.S.C. §§ 1400 et seq., for each school day the pupil is suspended or expelled after the pupil has been removed for 10 cumulative days.

4. An employee who is a victim of a battery which ~~results~~ *is intended to result* in the bodily injury of an employee of the school may appeal to the school ~~the~~ *a* plan of action provided pursuant to subsection ~~4~~ *3* if:

(a) The employee feels any actions taken pursuant to such plan are inappropriate; and

(b) For a pupil with a disability who committed the battery, the board of trustees of the school district *or governing body of the charter school or university school for profoundly gifted pupils, as applicable*, or its designee has reviewed the circumstances and determined that such an appeal is in compliance with the Individuals with Disabilities Education Act, 20 U.S.C. §§ 1400 et seq.

~~3~~ *5*. Except as otherwise provided in this section, any pupil, ~~of any age,~~ including, without limitation, a pupil with a disability, who *poses a continuing danger to persons or property or an*



*ongoing threat of disrupting the academic process or who is found in possession of ~~[a firearm or]~~ a dangerous weapon *other than a firearm* while on the premises of any public school, at an activity sponsored by a public school or on any school bus ~~[must, for the first occurrence, be expelled from the school for a period of not less than 1 year, although the pupil may be placed in another kind of school for a period not to exceed the period of the expulsion. For a second occurrence, the pupil must be permanently expelled from the school.~~*

~~—4.]~~ *may be removed from the public school immediately upon being given an explanation of the reasons for the removal of the pupil and pending proceedings, which must be conducted as soon as practicable after removal, for his or her suspension, expulsion or permanent expulsion, except that:*

(a) A pupil who is less than 11 years of age may not be expelled or permanently expelled pursuant to this subsection.

(b) A pupil who is less than 6 years of age may be suspended pursuant to this subsection only after the suspension is reviewed and approved by the superintendent of the school district or the administrative head of the charter school or university school for profoundly gifted pupils, as applicable, or his or her designee.

(c) For a pupil with a disability who has been suspended or expelled pursuant to this subsection, the public school in which the pupil is enrolled shall make available to the pupil a free appropriate public education in compliance with the Individuals with Disabilities Education Act, 20 U.S.C. §§ 1400 et seq., for each school day the pupil is suspended or expelled after the pupil has been removed for 10 cumulative days.

6. Except as otherwise provided in this section, any pupil, including, without limitation, a pupil with a disability, who is found in possession of a firearm while on the premises of any public school, at an activity sponsored by a public school or on any school bus must be removed from the public school immediately upon being given an explanation of the reasons for the removal of the pupil and pending proceedings, which must be conducted as soon as practicable after removal, for his or her suspension, expulsion or permanent expulsion. A pupil who is:

(a) Eleven years of age or older shall be suspended, expelled or permanently expelled pursuant to this section.

(b) At least 8 but less than 11 years of age shall be suspended or expelled pursuant to this subsection.

(c) At least 6 but less than 8 years of age may be suspended pursuant to this subsection.



(d) Less than 6 years of age may be suspended pursuant to this subsection only after the suspension is reviewed and approved by the superintendent of the school district or the administrative head of the charter school or university school for profoundly gifted pupils, as applicable, or his or her designee.

(e) A pupil with a disability who has been suspended or expelled pursuant to this subsection must be provided with a free appropriate public education in compliance with the Individuals with Disabilities Education Act, 20 U.S.C. §§ 1400 et seq., by the public school in which the pupil is enrolled for each school day the pupil is suspended or expelled after the pupil has been removed for 10 cumulative days.

7. If a school is unable to retain a pupil in the school pursuant to ~~subsection~~ *subsections 1 to 6, inclusive*, for the safety of any person or because doing so would not be in the best interest of the pupil, the pupil may be suspended, expelled or placed in another school. If a pupil, *including, without limitation, a pupil who is less than 11 years of age*, is placed in another school, the current school of the pupil shall explain what services will be provided to the pupil at the new school that the current school is unable to provide to address the specific needs and behaviors of the pupil. The ~~school district of the~~ current school of the pupil shall coordinate with the new school to create a plan of action based on restorative justice for the pupil and to ensure that any resources required to execute the plan of action based on restorative justice are available at the new school.

~~5.1~~ 8. Except as otherwise provided in this section, if a pupil is deemed a habitual disciplinary problem pursuant to NRS 392.4655 ~~[, the pupil is at least 11 years of age]~~ and the school has made a reasonable effort to complete a plan of action based on restorative justice with the pupil, based on the seriousness of the acts which were the basis for the discipline, the pupil may be:

(a) Suspended from the school; or

(b) Expelled from the school under extraordinary circumstances as determined by the principal of the school.

~~6.1~~ 9. If the pupil is expelled, or the period of the pupil's suspension is for one school semester, the pupil must:

(a) Enroll in a private school pursuant to chapter 394 of NRS or be homeschooled; ~~or~~

(b) Enroll in a program of independent study provided pursuant to NRS 389.155 for pupils 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 pupil qualifies



for enrollment and is accepted for enrollment in accordance with the requirements of the applicable program ~~[]~~; *or*

(c) Enroll in a program of alternative education provided by the school district in which the pupil resides. Each school district shall, alone or through a partnership with another school district, provide a program of alternative education pursuant to this paragraph in an in-person setting that allows each pupil enrolled in the program to receive educational services in the least restrictive educational environment.

~~[7.]~~ 10. The superintendent of schools of a school district *or the administrative head of a charter school or university school for profoundly gifted pupils* may, for good cause shown in a particular case in that school district, *or public school, as applicable*, allow a modification to a suspension or expulsion pursuant to subsections 1 to ~~[5.]~~ 8, inclusive, if such modification is set forth in writing. The superintendent *or the administrative head of a charter school or university school for profoundly gifted pupils, as applicable*, shall allow such a modification if ~~[the superintendent]~~ *he or she* determines that a plan of action based on restorative justice may be used successfully.

~~[8.]~~ 11. This section does not prohibit a pupil from having in his or her possession a knife or firearm with the approval of the principal of the school. A principal may grant such approval only in accordance with the policies or regulations adopted by the board of trustees of the school district ~~[]~~ *or the governing body of the charter school or university school for profoundly gifted pupils, as applicable.*

~~[9.—Except as otherwise provided in this subsection and subsection 3, a pupil who is less than 11 years of age must not be permanently expelled from school. In extraordinary circumstances, a school may request an exception to this subsection from the board of trustees of the school district. A pupil who is at least 11 years of age may be suspended, expelled or permanently expelled from school pursuant to this section only after the board of trustees of the school district or its designee has reviewed the circumstances and approved this action in accordance with the procedural policy adopted by the board for such issues.~~

~~—10.]~~ 12. Except as otherwise provided in subsection ~~[3.]~~ 5 or 6, a pupil with a disability who is at least 11 years of age may, in accordance with the procedural policy adopted by the board of trustees of the school district *or governing body of the charter school or university school for profoundly gifted pupils, as applicable*, for such matters and only after the board of trustees of



the school district *or governing body, as applicable*, or its designee has reviewed the circumstances and determined that the action is in compliance with the Individuals with Disabilities Education Act, 20 U.S.C. §§ 1400 et seq., be:

(a) Suspended from school pursuant to this section for not more than ~~[5]~~ **10** days. Such a suspension may be imposed pursuant to this paragraph for each occurrence of conduct proscribed by subsection 1.

(b) Expelled from school pursuant to this section.

(c) Permanently expelled from school pursuant to this section.

~~[11.]~~ **13.** A homeless pupil or a pupil in foster care ~~{who is at least 11 years of age}~~ may be suspended ~~{or expelled}~~ from school pursuant to this section ~~{only}~~ *for not more than 5 days if, following a review of all available information, the principal determines that the conduct of the pupil poses an ongoing threat to the pupil or other persons at the school and* if a determination is made that the behavior that led to the consideration for suspension or expulsion was not caused by homelessness or being in foster care. The person responsible for making a determination of whether or not the behavior was caused by homelessness or being in foster care shall presume that the behavior was caused by homelessness or being in foster care unless the person determines that the behavior was not caused by homelessness or being in foster care pursuant to this subsection. A determination that the behavior was not caused by homelessness must be made in consultation with the local educational agency liaison for homeless pupils designated in accordance with the McKinney-Vento Homeless Assistance Act of 1987, 42 U.S.C. §§ 11301 et seq., or a contact person at a school, including, without limitation, a school counselor or school social worker. A determination that the behavior was not caused by being in foster care must be made in consultation with an advocate for pupils in foster care at the school in which the pupil is enrolled or the school counselor of the pupil.

~~[12.]~~ **14.** *The principal of a public school may, at his or her discretion, reduce or eliminate the period of suspension, convert an expulsion to a suspension or otherwise reduce, eliminate or alter a disciplinary action imposed upon a pupil who commits a battery which results in the bodily injury of an employee of the school.*

15. *The principal of a public school may reduce the period of suspension or convert an expulsion to a suspension for a pupil who distributes a controlled substance while on the premises of a*



public school, at an activity sponsored by a public school or on a school bus if:

(a) The pupil is less than 11 years of age;

(b) The pupil has not engaged in such proscribed conduct before; and

(c) After a thorough review of the facts and circumstances, the principal determines that the pupil did not know that the substance being distributed was a controlled substance.

16. The provisions of chapter 241 of NRS do not apply to any hearing or proceeding conducted pursuant to this section. Such hearings or proceedings must be closed to the public.

~~13.1~~ 17. As used in this section:

(a) "Battery" has the meaning ascribed to it in paragraph (a) of subsection 1 of NRS 200.481.

(b) "***Bodily injury***" means any actual damage or injury to a person that interferes with or is detrimental to the health of the person and is more than merely accidental, transient or trifling in nature.

(c) "Dangerous weapon" includes, without limitation, a blackjack, slungshot, billy, sand-club, sandbag, metal knuckles, dirk or dagger, a nunchaku or trefoil, as defined in NRS 202.350, a butterfly knife or any other knife described in NRS 202.350, a switchblade knife as defined in NRS 202.265, or any other object which is used, or threatened to be used, in such a manner and under such circumstances as to pose a threat of, or cause, bodily injury to a person.

~~(e)~~ (d) "Firearm" includes, without limitation, any pistol, revolver, shotgun, explosive substance or device, and any other item included within the definition of a "firearm" in 18 U.S.C. § 921, as that section existed on July 1, 1995.

~~(d)~~ (e) "Foster care" has the meaning ascribed to it in 45 C.F.R. § 1355.20.

~~(e)~~ (f) "Homeless pupil" has the meaning ascribed to the term "homeless children and youths" in 42 U.S.C. § 11434a(2).

~~(f)~~ (g) "Permanently expelled" means the disciplinary removal of a pupil from the school in which the pupil is currently enrolled:

(1) Except as otherwise provided in subparagraph (2), without the possibility of returning to the school in which the pupil 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 pupils who are expelled or permanently expelled after being permanently expelled.



~~(e)~~ (h) “Restorative justice” has the meaning ascribed to it in NRS 392.472.

~~(h)~~ (i) “Unaccompanied pupil” has the meaning ascribed to the term “unaccompanied youth” in 42 U.S.C. § 11434a(6).

~~(14.)~~ 18. The provisions of this section do not prohibit a pupil who is suspended or expelled from enrolling in a charter school that is designed exclusively for the enrollment of pupils with disciplinary problems if the pupil is accepted for enrollment by the charter school pursuant to NRS 388A.453 or 388A.456. Upon request, the governing body of a charter school must be provided with access to the records of the pupil relating to the pupil’s suspension or expulsion in accordance with applicable federal and state law before the governing body makes a decision concerning the enrollment of the pupil.

Sec. 11. NRS 392.467 is hereby amended to read as follows:

392.467 1. Except as otherwise provided in subsections ~~(5~~ and ~~6~~ and ~~7~~, and NRS 392.466, the board of trustees of a school district or governing body of a charter school or university school for profoundly gifted pupils, as applicable, or its designee may authorize the suspension or expulsion of any pupil who is at least 11 years of age from ~~any~~ a public school . ~~[within the school district.]~~ Except as otherwise provided in this subsection and ~~[subsection 3]~~ subsections 5 and 6 of NRS 392.466, a pupil who is *at least 6 years of age but* less than 11 years of age must not be *expelled or* permanently expelled from school. In extraordinary circumstances, a school may request an exception to the prohibition set forth in this subsection against *expelling or* permanently expelling a pupil who is less than 11 years of age from school from the board of trustees of the school district ~~()~~ *or the governing body of the charter school or university school, as applicable.*

2. *A pupil who is less than 6 years of age must not be permanently expelled from school.*

3. Except as otherwise provided in subsection ~~(6.)~~ 7, no pupil may be suspended or expelled until the pupil has been given notice of the charges against him or her, an explanation of the evidence and an opportunity ~~(for)~~ *to schedule* a hearing, except that a pupil who ~~(is)~~ :

- (a) *Poses a continuing danger to persons or property;*
- (b) *Is an ongoing threat of disrupting the academic process;*
- (c) *Is selling or distributing any controlled substance; or*
- (d) *Is found to be in possession of a firearm or a 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 pupil's suspension or expulsion.

~~[3.]~~ **4.** The board of trustees of a school district *or governing body of a charter school or university school for profoundly gifted pupils, as applicable*, or its designee may authorize the expulsion, suspension or removal of a pupil who has been charged with a crime from the school at which the pupil is enrolled regardless of the outcome of any criminal or delinquency proceedings brought against the pupil only if the school:

(a) Conducts an independent investigation of the conduct of the pupil; and

(b) Gives notice of the charges brought against the pupil by the school to the pupil.

~~[4.]~~ **5.** The provisions of chapter 241 of NRS do not apply to any hearing or proceeding conducted pursuant to this section. Such hearings or proceedings must be closed to the public.

~~[5.]~~ **6.** The board of trustees of a school district *or governing body of a charter school or university school for profoundly gifted pupils, as applicable*, or its designee shall not authorize the expulsion, suspension or removal of any pupil from the public school system solely for offenses related to attendance or because the pupil is declared a truant or habitual truant in accordance with NRS 392.130 or 392.140.

~~[6.]~~ **7.** A pupil with a disability may, in accordance with the procedural policy adopted by the board of trustees of the school district *or governing body of the charter school or university school for profoundly gifted pupils, as applicable*, for such matters and only after ~~[the board of trustees of the school district or its designee has reviewed]~~ *an administrative review* of the circumstances and ~~[determined]~~ *a determination* that the action is in compliance with the Individuals with Disabilities Education Act, 20 U.S.C. §§ 1400 et seq., be:

(a) Suspended from school pursuant to this section for not more than ~~[5]~~ **10** days for each occurrence of proscribed conduct.

(b) Expelled from school pursuant to this section.

(c) Permanently expelled from school pursuant to this section.

~~[7.]~~ **8.** A homeless pupil or a pupil in foster care ~~[who is at least 11 years of age]~~ may be suspended ~~[or expelled]~~ from school pursuant to this section ~~[only]~~ *for not more than 5 days if, following a review of all available information, the principal determines that the conduct of the pupil poses an ongoing threat*



to the pupil or other persons at the school and if a determination is made that the behavior that led to the consideration for suspension or expulsion was not caused by homelessness or being in foster care. The person responsible for making a determination of whether or not the behavior was caused by homelessness or being in foster care shall presume that the behavior was caused by homelessness or being in foster care unless the person determines that the behavior was not caused by homelessness or being in foster care pursuant to this subsection. A determination that the behavior was not caused by homelessness must be made in consultation with the local educational agency liaison for homeless pupils designated in accordance with the McKinney-Vento Homeless Assistance Act of 1987, 42 U.S.C. §§ 11301 et seq., or a contact person at a school, including, without limitation, a school counselor or school social worker. A determination that the behavior was not caused by being in foster care must be made in consultation with an advocate for pupils in foster care at the school in which the pupil is enrolled or the school counselor of the pupil.

~~§ 9.~~ **9.** As used in this section:

(a) “Foster care” has the meaning ascribed to it in 45 C.F.R. § 1355.20.

(b) “Homeless pupil” has the meaning ascribed to the term “homeless children and youths” in 42 U.S.C. § 11434a(2).

(c) “Permanently expelled” means the disciplinary removal of a pupil from the school in which the pupil is currently enrolled:

(1) Except as otherwise provided in subparagraph (2), without the possibility of returning to the school in which the pupil 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 pupils who are expelled or permanently expelled after being permanently expelled.

Sec. 12. NRS 392.4671 is hereby amended to read as follows:

392.4671 1. The board of trustees of each school district and the governing body of each charter school or university school for profoundly gifted pupils, as applicable, shall adopt a policy for appealing the *significant* suspension, *expulsion* or *permanent* expulsion of a pupil enrolled in the school district, charter school or university school, as applicable. The policy must provide, without limitation, that:

(a) The board of trustees of a school district, the governing body of a charter school or university school for profoundly gifted pupils or the designee of the board of trustees or governing body, as



applicable, may authorize the *significant* suspension , *expulsion* or *permanent* expulsion of a pupil within the timeline established by the Department pursuant to NRS 392.4609;

(b) Within the timeline established by the Department pursuant to NRS 392.4609, the board of trustees of a school district, the governing body of a charter school or university school for profoundly gifted pupils or the designee of the board of trustees or governing body, as applicable, shall notify the pupil and, if the pupil is under 18 years of age, the parent or legal guardian of the pupil who is ~~[suspended]~~ *given a significant suspension, expelled* or *permanently* expelled of:

(1) The *significant* suspension , *expulsion* or *permanent* expulsion;

(2) The right to appeal the *significant* suspension , *expulsion* or *permanent* expulsion; and

(3) Information on the appeal policy adopted by the board of trustees of the school district or the governing body of the charter school or university school, as applicable;

(c) A pupil or, if the pupil is under 18 years of age, the parent or legal guardian of the pupil, who is ~~[suspended]~~ *given a significant suspension, expelled* or *permanently* expelled may file an appeal with the board of trustees of the school district, the governing body of the charter school or university school for profoundly gifted pupils or the designee of the board of trustees or governing body, as applicable, within the timeline established by the Department pursuant to NRS 392.4609;

(d) The board of trustees of a school district, the governing body of a charter school or university school for profoundly gifted pupils or the designee of the board of trustees or governing body, as applicable, shall schedule a hearing on an appeal of a *significant* suspension , *expulsion* or *permanent* expulsion of a pupil within the timeline established by the Department pursuant to NRS 392.4609; and

(e) After conducting a hearing pursuant to this subsection, the board of trustees of a school district, the governing body of a charter school or university school for profoundly gifted pupils or the designee of the board of trustees or governing body, as applicable, may not increase the initial *significant* suspension or expulsion of a pupil.

2. The board of trustees of a school district, the governing body of a charter school or university school for profoundly gifted pupils or the designee of the board of trustees or governing body, as applicable, shall post the appeal policy on the Internet website of the



school district and each school within the district or of the charter school or university school, as applicable.

3. The provisions of chapter 241 of NRS do not apply to any hearing conducted pursuant to this section. Such hearings must be closed to the public.

4. *As used in this section:*

(a) *“Permanently expelled” has the meaning ascribed to it in NRS 392.466.*

(b) *“Significant suspension” has the meaning ascribed to it in NRS 392.4655.*

Sec. 13. NRS 392.472 is hereby amended to read as follows:

392.472 1. Except as otherwise provided in NRS **392.4645** and 392.466 and to the extent practicable, a public school shall provide a plan of action based on restorative justice before removing a pupil from a classroom or other premises of the public school or suspending or expelling a pupil from school.

2. The Department shall develop one or more examples of a plan of action which may include, without limitation:

- (a) Positive behavioral interventions and support;
- (b) A plan for behavioral intervention;
- (c) A referral to a team of student support;
- (d) A referral to an individualized education program team;
- (e) A referral to appropriate community-based services; and
- (f) A conference with the principal of the school or his or her designee and any other appropriate personnel.

3. The Department may approve a plan of action based on restorative justice that meets the requirements of this section submitted by a public school.

4. The Department, in consultation with the Office for a Safe and Respectful Learning Environment, shall post on its Internet website a guidance document that includes, without limitation:

(a) A description of the statewide framework for restorative justice developed pursuant to NRS 388.1333 and the requirements of this section and NRS 392.462;

(b) A timeline for implementation of the requirements of this section and NRS 392.462 by a public school;

(c) One or more models of restorative justice and best practices relating to restorative justice;

(d) A curriculum for professional development relating to restorative justice and references for one or more consultants or presenters qualified to provide additional information or training relating to restorative justice; and



(e) One or more examples of a plan of action based on restorative justice developed pursuant to subsection 2.

5. As used in this section:

(a) “Individualized education program team” has the meaning ascribed to it in 20 U.S.C. § 1414(d)(1)(B).

(b) “Restorative justice” means nonpunitive intervention and support provided by the school to a pupil to improve the behavior of the pupil and remedy any harm caused by the pupil.

Sec. 13.5. Section 5 of Assembly Bill No. 285 of this session is hereby amended to read as follows:

Sec. 5. NRS 392.4644 is hereby amended to read as follows:

392.4644 1. The ~~board of trustees~~ *superintendent* of each school district *and the administrative head of each charter school and university school for profoundly gifted pupils* shall establish a plan to provide for the ~~restorative~~ *progressive* discipline of pupils and on-site review of disciplinary decisions. The plan must:

(a) Be developed with the input and participation of teachers, school administrators, *school counselors, school social workers, school psychologists, behavior analysts* and other educational personnel and support personnel who are employed ~~by~~ *at* the *public* school, ~~district,~~ pupils who are enrolled in *the public school or* schools within the school district, *as applicable*, and the parents and guardians of pupils who are enrolled in *the public school or* schools within the school district ~~;~~ *, as applicable.*

(b) Be consistent with the written rules of behavior prescribed in accordance with NRS 392.463.

(c) Include, without limitation, provisions designed to address the specific disciplinary needs and concerns of *the public school or* each school within the school district ~~;~~ *, as applicable.*

(d) ~~Provide restorative disciplinary practices which include, without limitation:~~

~~— (1) Holding a pupil accountable for his or her behavior;~~

~~— (2) Restoration or remedies related to the behavior of the pupil;~~

~~— (3) Relief for any victim of the pupil; and~~

~~— (4) Changing the behavior of the pupil.~~

~~— (e) Provide for~~ *Prescribe methods of alternative conflict resolution and interventions based on social and emotional*



learning that are developed to avoid the need for the removal of a pupil.

(e) *Include provisions that authorize* the temporary removal of a pupil from a classroom or other premises of a public school ~~[in accordance with]~~ *pursuant to* NRS 392.4645.

(f) Provide for the placement of a pupil in *a more restrictive educational environment at that school or at* a different *public school or* school within the school district , *as applicable*, in accordance with NRS 392.466.

(g) Include the names of any members of a committee to review the temporary alternative placement of pupils required by NRS 392.4647.

(h) ~~[Be in accordance with the statewide framework for restorative justice developed pursuant to NRS 388.1333, including, without limitation, by addressing the occurrences of the suspension, expulsion or removal of pupils from school that disproportionately affect pupils who belong to a group of pupils listed in subsection 2 of NRS 385A.250.~~

~~—(i)]~~ *Be provided to each school over which the board of trustees or governing body has authority and* posted on the Internet website maintained by the *public school* . ~~[district.]~~

(i) Be in accordance with a plan to use disciplinary practices based on restorative justice developed pursuant to subsection 2, if applicable.

2. *The superintendent of a school district shall, in addition to establishing a plan to provide for the progressive discipline of pupils pursuant to subsection 1, establish a plan to use disciplinary practices based on restorative justice. Such a plan must:*

(a) Authorize the use of disciplinary practices based on restorative justice which include, without limitation:

(1) Holding a pupil accountable for his or her behavior;

(2) Restoration or remedies related to the behavior of the pupil;

(3) Relief for any victim of the pupil; and

(4) Changing the behavior of the pupil; and

(b) Be in accordance with the statewide framework for restorative justice developed pursuant to NRS 388.1333, including, without limitation, by addressing the occurrences of the suspension, expulsion or removal of pupils from



schools that disproportionately affect pupils who belong to a group of pupils listed in subsection 2 of NRS 385A.250.

3. On or before September 15 of each year, the principal of each public school shall:

(a) Review the plan established by subsection 1 in consultation with the teachers, school administrators, *school counselors, school social workers, school psychologists, behavior analysts* and other educational personnel and support personnel who are employed at the school, ~~and~~ the parents and guardians of pupils, ~~and~~ the pupils who are enrolled in the school ~~;~~ *and, if applicable, the organizational team established pursuant to NRS 388G.700;*

(b) Determine whether and to what extent the occurrences of the suspension, expulsion or removal of pupils from school disproportionately affect pupils who belong to a group of pupils listed in subsection 2 of NRS 385A.250; *and*

(c) Based upon the review, recommend to the ~~board of trustees~~ *superintendent* of the school district *or the administrative head of the charter school or university school for profoundly gifted pupils, as applicable*, revisions to the plan, as recommended by the teachers, school administrators, *school counselors, school social workers, school psychologists, behavior analysts* and other educational personnel and support personnel, ~~and~~ the parents and guardians of pupils, ~~and~~ the pupils who are enrolled in the school ~~;~~ *and, if applicable, the organizational team established pursuant to NRS 388G.700*, if necessary. ~~;~~

~~—(d) Post a copy of the plan or the revised plan, as provided by the school district, on the Internet website maintained by the school; and~~

~~—(e) Distribute to each teacher, school administrator and all educational support personnel who are employed at or assigned to the school a written or electronic copy of the plan or the revised plan, as provided by the school district.~~

~~—3.]~~ *4. On or before September 30 of each year, the superintendent of each school district and the administrative head of each charter school or university school for profoundly gifted pupils shall issue a revised plan that appropriately reflects comments provided by teachers, school administrators, school counselors, school social workers, school psychologists, behavior analysts, other educational personnel and support personnel, the parents*



and guardians of pupils, the pupils who are enrolled in the school and, if applicable, organizational teams established pursuant to NRS 388G.700.

5. Not more than 14 days after the receipt of a plan established pursuant to subsection 1 or a revised plan issued pursuant to subsection 4, the principal of each school shall:

(a) Post a copy of the plan or the revised plan on the Internet website maintained by the school; and

(b) Distribute to each teacher, school administrator, school counselors, school social workers, school psychologists, behavior analysts, and all educational support personnel who are employed at or assigned to the school and, if applicable, the organizational team a written or electronic copy of the plan or the revised plan.

6. On or before November 15 of each year, the board of trustees of each school district and the governing body of each charter school or university school for profoundly gifted pupils shall:

(a) Submit a written report to the Superintendent of Public Instruction that reports the progress of each school ~~[within the district]~~ over which the board of trustees or governing body has authority in complying with the requirements of this section, including, without limitation, addressing the occurrences of the suspension, expulsion or removal of pupils from school that disproportionately affect pupils who belong to a group of pupils listed in subsection 2 of NRS 385A.250; and

(b) Post a copy of the report on the Internet website maintained by the school district ~~[-~~ ~~4.]~~, charter school or university school for profoundly gifted pupils, as applicable.

7. If the Superintendent of Public Instruction determines that the data collected pursuant to NRS 392.462 indicates disproportionality in disciplinary actions or is insufficient to determine whether disproportionality exists, the Superintendent shall issue a written notice to the school district, charter school or university school for profoundly gifted pupils, as applicable, listing the specific areas of concern and providing a specific corrective period for the school district, charter school or university school for profoundly gifted pupils, as applicable, to implement a framework to reduce the disproportionality or correct the insufficiency of the data, as applicable. The specific



corrective period must be at least 12 months but not more than 36 months, and must include required monitoring of the progress made by the school district, charter school or university school for profoundly gifted pupils, as applicable. If, after the conclusion of the specific corrective period, the school district, charter school or university school for profoundly gifted pupils, as applicable, fails to:

(a) Make measurable progress in addressing the disproportionality or insufficiency listed in the notice issued pursuant to this subsection; or

*(b) Provide the required progress reports,
↳ the Superintendent may issue an alternative plan for the school district, charter school or university school for profoundly gifted pupils, as applicable, for mandatory implementation.*

8. As used in this section [~~“restorative”~~]:

(a) “Behavior analyst” has the meaning ascribed to it in NRS 641D.030.

(b) “Restorative justice” has the meaning ascribed to it in NRS 392.472.

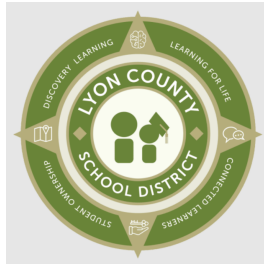
Sec. 14. The provisions of NRS 354.599 do not apply to any additional expenses of a local government that are related to the provisions of this act.

Sec. 15. (Deleted by Amendment)

Sec. 16. 1. This section and sections 1 to 13, inclusive, 14 and 15 of this act become effective upon passage and approval.

2. Section 13.5 of this act becomes effective upon passage and approval if and only if Assembly Bill No. 285 of this session is enacted by the Legislature and approved by the Governor.





LYON COUNTY SCHOOL DISTRICT

LYON COUNTY SCHOOL DISTRICT: RESTORATIVE DISCIPLINE PLAN

ELEMENTARY SCHOOLS:

**COTTONWOOD, DAYTON, EAST VALLEY, FERNLEY ELEMENTARY, 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

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Author's Note: This Restorative Discipline Plan was developed by the Lyon County School District (LCSD) Restorative Discipline Committee (Tim Logan, Tammie Moniz, Shawn Romero, Corinne Burns, Monie Byers, David Palmer, Jed Marciniak, Stephanie Coplan, and Tamara Roseberry) with feedback from the following focus groups as outlined in AB 285: Teachers, school administrators, school counselors, school social workers, school psychologists, behavior analysts, other educational personnel and support personnel, the parents and guardians of pupils, the pupils who are enrolled in the school and, if applicable, organizational teams established pursuant to NRS. 388G.700. A list of names for those participating in focus groups is in Appendix A.

Categories of Behavior

1. Attendance Related Behaviors
 - a. Excessive Tardies (minor)
 - b. Truancy (minor)
 - c. Habitual Truancy (major)
2. Violations of School Rules
 - a. Disregard for School Rules (minor)
 - i. Public Display of Affection
 - ii. Horseplay
 - iii. Physical Aggression
 - iv. Unauthorized Area
 - b. Insubordination (major)
3. Disruptions of Class/School Activities
 - a. Interference with Instruction (minor)
 - b. Disruption of School Activities (major)
 - i. False Fire Alarm
 - ii. Serious Disruption of School
 - iii. Threat to School
4. Prohibited Behaviors- General
 - a. Arson (major or minor)
 - b. Bus/Transportation (minor)
 - c. Cheating/Plagiarism (major or minor)
 - i. Altering School Records
 - ii. Cheating Plagiarism
 - iii. Forgery

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- d. [Damage to or Destruction of Property on School Grounds](#) (major or minor)
- e. [Dress Code Violation](#) (minor)
- f. [Gang Related Behavior/Activity](#) (major)
- g. [Habitual Disciplinary Problem](#) (major)
- h. [Impairing Health, Safety, or Welfare of Others](#) (major or minor)
- i. [Inappropriate Language](#) (minor)
 - i. [Directed at Peer](#)
 - ii. [Directed at a LCSD Employee](#)
- j. [Sexual Assault](#) (major)
- k. [Sexual Misconduct/Harrassment](#) (major)
- l. [Technology Violation](#) (minor)
 - i. [Electronic Devices/Cell Phone](#)
 - ii. [Pornography](#)
- m. [Theft/Possession of Stolen Property](#)
- n. [Trespassing](#) (minor or major)

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5. [Bullying Behaviors](#)

- a. [Bullying](#) (minor or major)
- b. [Cyberbullying](#) (minor or major)
- c. [Discrimination Based on Race](#) (minor or major)

6. [Substance Use Behaviors](#)

- a. [Alcohol - Possession/Use of](#) (minor)
- b. [Drug Paraphernalia- Possession of](#) (minor)
- c. [Possession/Use of a Controlled Substance](#) (minor)
- d. [Tobacco Violation](#) (minor)
- e. [Sale Distribution of Controlled Substance](#) (major)

7. Threat Behaviors

- a. **Threat to School** (major)
- b. **Threat to Staff** (major)
- c. **Threat to Student** (major)

8. Violent Behaviors

- a. **Violence/Harm to Staff** (major)
- b. **Violence/Harm to Student** (major)

9. Weapons Involved Behaviors

- a. **Possession/Use of a Weapon** (major)
 - i. **Possession/Use of a Weapon**
 - ii. **Fireworks**
 - iii. **Weapon not Defined Under NRS**
 - iv. **Brandishing a Weapon or Dangerous Weapon**

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.**

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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 support as needed. The MTSS team will monitor the student discipline referral data on a quarterly basis to identify any disproportionalities.

**CHRONIC MISBEHAVIORS¹:
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 not, 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 inappropriate behavior. Students with chronic behavior concerns, will require interventions which are thoughtfully constructed and routinely evaluated for effectiveness.

¹ Adapted from SBCUSD

[Return to Categories of Behavior- Main Page](#)

Restorative Questions I²

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?

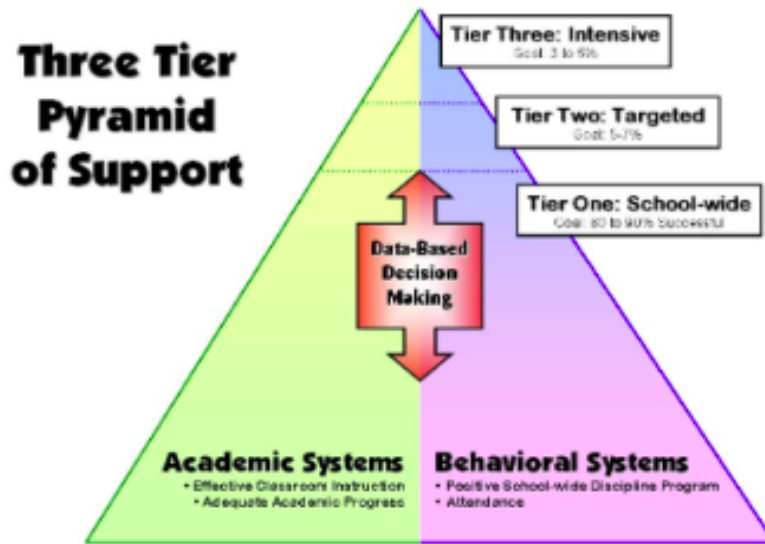
Restorative Questions II²

To help those harmed by another's actions.

- ★ What did you think when you realized what had happened?
- ★ What impact did this incident have on you and others?
- ★ What has been the hardest thing for you?
- ★ What do you think needs to happen to make things right?

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² From International Institute for Restorative Practices, www.iirp.org



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

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 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.

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<p style="text-align: center;">TIER ONE BEHAVIOR SUPPORTS</p>	<p style="text-align: center;">TIER TWO BEHAVIOR SUPPORTS</p>	<p style="text-align: center;">TIER THREE BEHAVIOR SUPPORTS</p>
<ul style="list-style-type: none"> <input type="checkbox"/> Commitment to PBIS <input type="checkbox"/> Universal Expectations & Rules <input type="checkbox"/> Office Referral Procedures <input type="checkbox"/> School-Wide Acknowledgement System <input type="checkbox"/> School-Wide Social Skills Instruction <input type="checkbox"/> Active Supervision <input type="checkbox"/> Enforcement of Expectations <input type="checkbox"/> Data-Based Decision Making <input type="checkbox"/> Safe and Welcoming Climate 	<ul style="list-style-type: none"> <input type="checkbox"/> Strategic Skill Development <ul style="list-style-type: none"> ● School Success <ul style="list-style-type: none"> ○ Attendance ○ Classroom Survival Skills ○ Interacting with Confidence ○ Organization ● Targeted Skill Development <ul style="list-style-type: none"> ○ Anti-Social ○ Conflict with Authority ○ Drug/Alcohol ○ Impulse Control ○ Problems with Peers ○ Withdrawal <input type="checkbox"/> Function-Based Intervention <ul style="list-style-type: none"> ● Gain <ul style="list-style-type: none"> ○ Check In/Check Out ○ Mentoring ● Escape <ul style="list-style-type: none"> ○ Academic support ○ Accommodations <input type="checkbox"/> School-Based Network of Support <ul style="list-style-type: none"> ● Planned staff collaboration ● Intentional staff/student interactions ● Increased monitoring & feedback 	<ul style="list-style-type: none"> <input type="checkbox"/> Analysis of Behavior Function & Creation of Behavior Support Plan <ul style="list-style-type: none"> ● Environmental modifications ● Replacement Behaviors ● Curriculum modifications ● Reinforcement system ● Proactive strategies ● Reactive strategies ● Behavior goals ● Communication systems <input type="checkbox"/> Wrap Around Support(s) <ul style="list-style-type: none"> ● School-based network of support ● Inter-agency collaboration ● Continuous monitoring & feedback <input type="checkbox"/> District-Based Structured Alternative/Resource Setting <ul style="list-style-type: none"> ● School-wide Behavior Management System <ul style="list-style-type: none"> ○ 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 the materials, push in all the 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 antisocial 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

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Lyon County School District

RESTORATIVE DISCIPLINE PLAN

ATTENDANCE RELATED BEHAVIORS

School Level	1st Offense	2nd Offense	3rd Offense	Restorative Practice	IC Codes
<p>Excessive Tardies (minor): A student has been marked tardy five or more times in a school semester. All tardies marked during the day will count as one tardy.</p> <p>State Definition: <i>Violations of a policy regarding attendance adopted by a board of trustees pursuant to NRS 392.122, the Written Rules of Behavior adopted by the school district pursuant to NRS 392.463, or the rules of the school as outlined in the Parent/Student handbook or disseminated by a school in regard to the number of tardies that will result in a student receiving disciplinary sanctions. Decisions on the number of tardies that will result in a student receiving disciplinary sanctions should be based on localized considerations such as the school level, age and/or development of students, and other local considerations (such as layout of the school campus or status as open or closed campus) and may be contextualized by school level or campus based on those considerations as long as there is an effort for standardization across the LEA by grade or school levels.)</i></p>					
Elementary	Parent contact (5th tardy)	Parent contact; Improvement Plan (6th tardy)	Parent Contact; Required Improvement Plan Review (7+ tardies)	Tier 1: <ul style="list-style-type: none"> ● Classroom lessons ● School wide education assemblies ● Positive acknowledgement for meeting expectations (PBIS) Tier 2: <ul style="list-style-type: none"> ● Re-teaching Expectations ● Meet with counselor ● Meet with social worker ● Referral to MTSS Team ● Instructional Assessment ● Conference with Admin/SRO ● Time for time Tier 3: <ul style="list-style-type: none"> ● Functional Behavior Assessment ● Behavior Improvement Plan ● Student Escort between classes or to and from school. 	45: Multiple Tardies *Excessive Tardies
Middle	Detention; Parent contact (5th tardy)	Detention; Parent contact (6th tardy)	Detention; Parent contact (7+ tardies)		
High	Detention; Parent contact (5th tardy)	Detention; Parent contact (6th tardy)	Detention; Parent contact (7+ tardies)		

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ATTENDANCE RELATED BEHAVIORS (continued)

School Level	1st Offense	2nd Offense	3rd Offense	Restorative Practice	IC Codes
<p>Truancy (minor): A student who has an absence for at least one period or the equivalent of, that is not excused or exempt, shall cause the administration of the school to investigate the cause of such absence. LCSD Board Policy JED State: NRS 392.120;</p>					
Elementary	1-3 days Detention; tier 2 intervention	3-5 days Detention; required tier 2 intervention	5-10 days Detention; P/G conference; required tier 3 intervention	Tier 1: <ul style="list-style-type: none"> ● Classroom lessons ● School wide education assemblies ● Positive acknowledgement for demonstrating expectations (PBIS) Tier 2: <ul style="list-style-type: none"> ● Re-teaching Expectations ● Make-up assignment ● Make-up lost time ● Meet with counselor ● Meet with social worker ● Educational Project ● Referral to MTSS Team ● Instructional Assessment ● Restorative Circle ● Restorative Mediation ● Conference with Administration or School Resource Officer ● Time for time ● Campus Beautification ● Restitution ● Check-in Check-Out ● After School Detention Tier 3: <ul style="list-style-type: none"> ● Student Study Team ● Functional Behavior Assessment ● Behavior Improvement Plan <ul style="list-style-type: none"> ○ Review of bell schedule ○ Plan of attendance ● Law Enforcement ● JPO 	378 TR: Truant *Truancy
Middle	1 - 3 days Detention; tier 2 intervention	1 day APEP; required tier 2 intervention	3 days APEP; LCSO citation for habitual truancy; required tier 3 intervention		
High	1 - 3 days Detention; tier 2 intervention	1 day APEP; required tier 2 intervention	3 days APEP; LCSO citation for habitual truancy; possible suspension of driver's license by the DMV; required tier 3 intervention		

ATTENDANCE RELATED BEHAVIORS (continued)

School Level	1st Offense	2nd Offense	3rd Offense	Restorative Practice	IC Codes
<p>Habitual Truancy (major): Any child who has been declared truant three (3) or more times within one school year must be declared a habitual truant. NRS 392.140 <i>Conditions under which pupil declared habitual truant; applicability. LCSD Board Policy JED</i></p>					
Elementary	Habitual truancy packet completed and request for citation by the Lyon County Sheriff Office Additional day(s) of Detention/ISS, required tier 3 intervention			Tier 1: <ul style="list-style-type: none"> Classroom lessons School wide education assemblies Positive acknowledgement for demonstrating expectations (PBIS) Tier 2: <ul style="list-style-type: none"> Meet with counselor Meet with social worker Educational Project Attendance Improvement Plan Tier 3: <ul style="list-style-type: none"> Student Study Team Functional Behavior Assessment Law Enforcement JPO 	379 HT: Habitually Truant *Habitual Truancy
Middle	Habitual truancy packet completed and request for citation by the Lyon County Sheriff Office Additional day(s) of APEP, required tier 3 intervention				
High	Habitual truancy packet completed and request for citation by the Lyon County Sheriff Office Additional day(s) of APEP, required tier 3 intervention				

VIOLATIONS OF SCHOOL RULES

School Level	1st Offense	2nd Offense	3rd Offense	Restorative Practice	IC Codes
<p>Disregard For School Rules (minor): Violations of the Written Rules of Behavior adopted by the school district pursuant to NRS 392.463 and/or violations of the rules of the school as outlined in the Parent/Student handbook, or disseminated by the individual school, teacher, or coach. Example: Horseplay/pushing, Unacceptable school behavior, Nuisance item, Inappropriate display of affection (public display of affection), Throwing substance at vehicle (if NO damage occurred to the vehicle; if damage did occur to the vehicle, code to Damage of or Destruction of Property on School Grounds **</p>					
<p>Public Display of Affection: See student handbook for full definition</p>					
Elementary	Warning	Warning	See Insubordination 1st offense	<p>Tier 1:</p> <ul style="list-style-type: none"> Classroom lessons School wide education assemblies Positive acknowledgement for demonstrating expectations (PBIS) <p>Tier 2:</p> <ul style="list-style-type: none"> Pre-correction Re-teaching Expectations Meet with counselor Meet with social worker Educational Project <ul style="list-style-type: none"> Legal ramification research Review of transportation pamphlet Referral to MTSS Team Instructional Assessment Restorative Circle/Mediation Restorative Mediation Conference with Administration or School Resource Officer Time for time Complete online DMV exam (high school) Enrollment in evidenced based intervention program available at school site <p>Tier 3:</p> <ul style="list-style-type: none"> Functional Behavior Assessment Behavior Improvement Plan Law Enforcement JPO Alternative Transportation 	<p>2: Disorderly Conduct 31: Public Display of Affection</p> <p>*Disregard For School Rules</p>
Middle	Warning	1-3 days Detention	See Insubordination 1st offense		
High	Warning	1-3 days Detention	See Insubordination 1st offense		
<p>Horseplay: Students are engaged in mutual physical interaction without the intent of injury.</p>					
Elementary	Warning	1-2 days Detention	3-5 days Detention		
Middle	Warning	1-3 days Detention	1-3 days APEP		
High	Warning	1-3 days Detention	1-3 days APEP		
<p>Physical Aggression: Students are engaged in the action of pushing, shoving, and kicking that is an emotional act without premeditation or intent to harm.</p>					
Elementary	1-2 days Detention	3-5 days Detention or 0.5-3 days ISS	0.5-3 days ISS or 1 day OSS		
Middle	1-5 days Detention	1-3 days APEP	3-5 days APEP		
High	See Violence/Harm to Student for consequences				

VIOLATIONS OF SCHOOL RULES

School Level	1st Offense	2nd Offense	3rd Offense	Restorative Practice	IC Codes
Unauthorized Area: Students are not where they have been assigned.					
Elementary	Conference; Warning	Conference; Warning or 1-3 days Detention	1-3 days Detention/ISS		
Middle	Warning; possible truancy	1-3 days Detention; possible truancy	3-5 days Detention; possible truancy		
High	Warning; possible truancy	1-3 days Detention; possible truancy	3-5 days Detention; possible truancy		
INSUBORDINATION (major): Offenses that involve repeatedly and willfully not following written, disseminated, known, and/or verbal rules or expectations that have been taught, even after reteaching and prompting.**					
Elementary	Warning, 1-3 days Detention	1-3 days Detention or 1-2 days ISS, Restorative conference	1-3 days ISS/OSS; Restorative Conference	Tier 1: ● Classroom lessons ● School wide education assemblies ● Positive acknowledgement (PBIS) Tier 2: ● Pre-correction ● Re-teaching Expectations ● Meet with counselor ● Meet with social worker ● Educational Project ○ Legal ramification research ● Referral to MTSS Team ● Instructional Assessment ● Restorative Circle/Mediation ● Restorative Mediation ● Conference with Administration or School Resource Officer ● Time for time ● Complete online DMV exam (high school) ● Enrollment in evidenced based intervention program available at school site Tier 3: ● Functional Behavior Assessment ● Behavior Improvement Plan ● Law Enforcement/JPO	20: Insubordination / Disobedience 381 *Disregard For School Rules
Middle	1-5 days Detention:	1-3 days APEP	3-5 days APEP		
High	1-5 days Detention	1-3 days APEP	3-5 days APEP		

DISRUPTIONS OF CLASS/SCHOOL ACTIVITIES

School Level	1st Offense	2nd Offense	3rd Offense	Restorative Practice	IC Codes
<p>Interference With Instruction (minor): Disruptive conduct in the classroom which has the effect of disrupting the instruction of other students and which are violations of the Written Rules of Behavior adopted by the school district pursuant to NRS 392.463 and/or violations of the rules of the school as outlined in the Parent/Student handbook or disseminated by the school.</p> <p>Example: Class Disruption which has the effect of disrupting the instruction of other students , does not result in a large scale disturbance or disruptive behavior</p>					
Elementary	1-2 days Detention	3-5 days Detention	0.5-3 days ISS; P/G conference	Tier 1: <ul style="list-style-type: none"> Classroom lessons School wide education assemblies Positive acknowledgement for meeting expectations (PBIS) Tier 2: <ul style="list-style-type: none"> Pre-correction Re-teaching Expectations Meet with counselor Meet with social worker Educational Project Legal ramification research Referral to MTSS Team Instructional Assessment Restorative Circle/Mediation Restorative Mediation Conference with Administration or School Resource Officer Time for time Enrollment in evidenced based intervention program available at school site Tier 3: <ul style="list-style-type: none"> Functional Behavior Assessment Behavior Improvement Plan Law Enforcement JPO 	382 14: Classroom Disruption *Interference With Instruction
Middle	1-5 days Detention;	1-3 days APEP	3-5 days APEP		
High	1-5 days Detention	1-3 days APEP	3-5 days APEP		

DISRUPTIONS OF CLASS/SCHOOL ACTIVITIES (continued)

School Level	1st Offense	2nd Offense	3rd Offense	Restorative Practice	IC Codes
<p>Disruption Of School Activities (Major): Willfully interfering with or disturbing persons in the general educational activities of the school through violations of the Written Rules of Behavior adopted by the school district pursuant to NRS 392.463 and/or violations of the rules of the school as outlined in the Parent/Student handbook or disseminated by the school. This event type is for use with large scale disturbances only. Example: Disturbing the peace, Riot/brawl, False fire alarm, False reporting of weapon</p>					
<p>False Fire Alarm: Student pulled the school fire alarm without a fire emergency</p>				<p>Tier 1:</p> <ul style="list-style-type: none"> Classroom lessons School wide education assemblies Positive acknowledgement for demonstrating expectations (PBIS) <p>Tier 2:</p> <ul style="list-style-type: none"> Pre-correction Re-teaching Expectations Meet with counselor Meet with social worker Educational Project <ul style="list-style-type: none"> Legal ramification research Referral to MTSS Team Instructional Assessment Restorative Circle/Mediation Restorative Mediation Conference with Administration or School Resource Officer Time for time Enrollment in evidenced based intervention program available at school site <p>Tier 3:</p> <ul style="list-style-type: none"> Functional Behavior Assessment Behavior Improvement Plan Law Enforcement JPO 	<p>383</p> <p>33: School Disruption</p> <p>*Disruption Of School Activities</p>
Elementary	1-3 days Detention/ISS; notify LCSO/LCFD	1-5 days ISS; notify LCSO/LCFD	5-10 days ISS or 1-5 OSS; notify LCSO/LCFD		
Middle	5-10 days APEP; LCSO/LCFD notified	10 days APEP; notify LCSO/LCFD, with possible long-term suspension	10 days APEP/OSS pending long-term suspension; Notify LCSO/LCFD		
High	5-10 days short-term suspension; notify LCSO/LCFD	10 days APEP; Notify LCSO/LCFD, with possible long-term suspension	10 days APEP/OSS pending long-term suspension; Notify LCSO/LCFD		
<p>Serious Disruption of School: A student(s) action that interferes with the purpose and function of a school. Example: Disturbing the peace, Riot/brawl, False reporting of weapon</p>					
Elementary	1-5 days Detention or 0.5-3 ISS	3-5 days Detention or .5-3 days ISS; possible notification of law enforcement	1-5 days ISS or 1-3 OSS; P/G conference; LCSO notification		
Middle	Notify LCSO for citation of "Disturbance of School"; 1-10 days APEP	Notify LCSO for citation of "Disturbance of School"; 1-10 days APEP; possible long-term suspension	Notify LCSO; 1-10 days APEP/OSS; possible permanent long-term suspension/expulsion for contract violations		
High	Notify LCSO for citation of "Disturbance of School"; 1-10 days APEP	Notify LCSO for citation of "Disturbance of School"; 1-10 days APEP; possible long-term suspension	Notify LCSO; 1-10 days APEP/OSS; possible permanent long-term suspension/expulsion for contract violations.		

DISRUPTIONS OF CLASS/SCHOOL ACTIVITIES (continued)

School Level	1st Offense	2nd Offense	3rd Offense	Restorative Practice	IC Codes
Threat to School: Threats and targeted attacks against schools					
Elementary	See policy JG , LCSO notification				
Middle	10 days APEP pending long-term suspension; LCSO notification				
High	10 days APEP pending long-term suspension; LCSO notification				

PROHIBITED BEHAVIORS - GENERAL

School Level	1st Offense	2nd Offense	3rd Offense	Restorative Practice	IC Codes
Arson (major, or minor): Intentionally setting fire, or attempting to set fire, or intentionally engaging in malicious conduct which may reasonably be foreseen to set fire to property of another, participating in, or encouraging another person to participate in such conduct. See also: NRS 205.005 "Set fire to" defined 384					
Elementary	1-10 days ISS/OSS; See policy JG , LCSO notification			Tier 1: ● Classroom lessons ● School wide education assemblies ● Positive acknowledgement(PBIS) Tier 2: ● Pre-correction ● Re-teaching Expectations ● Educational Project ● Referral to MTSS Team ● Instructional Assessment ● Restorative Circle/Mediation ● Conference with Admin/SRO Tier 3: ● Meet with counselor ● Meet with social worker ● Student Study Team ● Functional Behavior Assessment ● Behavior Improvement Plan ● Law Enforcement/ JPO	15: Conduct prohibited by city/state/federal *Arson
Middle	10 days APEP/OSS pending long-term suspension; LCSO notification				
High	10 days APEP/OSS pending long-term suspension; LCSO notification				

PROHIBITED BEHAVIORS - GENERAL (continued)

School Level	1st Offense	2nd Offense	3rd Offense	Restorative Practice	IC Codes
<p>Bus/Transportation (minor): A violation of the transportation policy adopted by the board of trustees pursuant to NRS 392.4636.</p>					
<p>Elementary Middle High</p>	<p>Minor: Following 3 minor violations transportation will submit referral to admin; 1-3 days Detentions</p> <p>Major: Follow restorative discipline plan for specific behavior category infractions; 1-5 days transportation suspension</p> <p>*Pursuant to NRS 392.140 suspension from transportation privileges does not excuse a student from school attendance</p>	<p>Minor: 1-3 days transportation suspension</p> <p>Major: Follow restorative discipline plan: 6-10 days transportation suspension</p> <p>*Pursuant to NRS 392.140 suspension from transportation privileges does not excuse a student from school attendance</p>	<p>Minor: 3-10 days transportation suspension</p> <p>Major: Up to 45 days transportation suspension</p> <p>*Pursuant to NRS 392.140 suspension from transportation privileges does not excuse a student from school attendance</p>	<p>Tier 1:</p> <ul style="list-style-type: none"> Classroom lessons School wide education assemblies Positive acknowledgement(PBIS) <p>Tier 2:</p> <ul style="list-style-type: none"> Pre-correction Re-teaching Expectations Meet with counselor Meet with social worker Educational Project Referral to MTSS Team Instructional Assessment Restorative Circle/Mediation Restorative Mediation Conference with Administration or School Resource Officer Time for time Enrollment in evidenced based intervention program available at school site <p>Tier 3:</p> <ul style="list-style-type: none"> Student Study Team Functional Behavior Assessment Behavior Improvement Plan Law Enforcement JPO 	<p>38 Transportation³⁸⁵ Violation</p> <p>*Bus/Transportation</p>

PROHIBITED BEHAVIORS - GENERAL (continued)

School Level	1st Offense	2nd Offense	3rd Offense	Restorative Practice	IC Codes
<p>Cheating/Plagiarism (major or minor): A violation of the Code of Honor related to cheating established pursuant to NRS 392.461. In general, cheating is the improper taking of information from and/or giving of information to another student, individual or other source. Plagiarism is representing another person’s work or ideas as your own without credit to the proper source and submitting it for any purpose.</p> <p><i>Example:</i> Altering records, Communicating false information (written or spoken), Dishonesty, Forgery.</p>					
<p>Altering School Records: Student makes unauthorized changes to school records (grades, attendance, etc)</p>				<p>Tier 1:</p> <ul style="list-style-type: none"> • Classroom lessons • School wide education assemblies • Positive acknowledgement for demonstrating expectations (PBIS) <p>Tier 2:</p> <ul style="list-style-type: none"> • Pre-correction • Re-teaching Expectations • Meet with counselor • Meet with social worker • Educational Project <ul style="list-style-type: none"> ◦ Legal ramification research • Referral to MTSS Team • Instructional Assessment • Restorative Circle/Mediation • Restorative Mediation • Conference with Administration or School Resource Officer • Time for time • Enrollment in evidenced based intervention program available at school site <p>Tier 3:</p> <ul style="list-style-type: none"> • Functional Behavior Assessment • Behavior Improvement Plan • Law Enforcement • JPO 	<p>10: Altering School Records</p> <p>13: Cheating 386</p> <p>30: Plagiarism</p> <p>24: Forging Documents</p> <p>*Cheating/Plagiarism</p>
Elementary	Warning; 1-3 days Detention	3-5 days Detention	5-3 days ISS; P/G conference		
Middle	1-3 days APEP	3-5 days APEP	5-10 days of APEP		
High	1-3 days APEP	3-5 days APEP	5-10 days of APEP		

PROHIBITED BEHAVIORS - GENERAL (continued)

School Level	1st Offense	2nd Offense	3rd Offense	Restorative Practice	IC Codes
<p>Cheating/Plagiarism: Student copies or takes credit for another individuals work</p>				<p>Tier 1:</p> <ul style="list-style-type: none"> • Classroom lessons • School wide education assemblies • Positive acknowledgement for demonstrating expectations (PBIS) <p>Tier 2:</p> <ul style="list-style-type: none"> • Pre-correction • Re-teaching Expectations • Meet with counselor • Meet with social worker • Educational Project <ul style="list-style-type: none"> ◦ Legal ramification research • Referral to MTSS Team • Instructional Assessment • Restorative Circle/Mediation • Restorative Mediation • Conference with Administration or School Resource Officer • Time for time • Enrollment in evidenced based intervention program available at school site <p>Tier 3:</p> <ul style="list-style-type: none"> • Functional Behavior Assessment • Behavior Improvement Plan • Law Enforcement • JPO 	<p>30: Plagiarism 387</p> <p>24: Forging Documents</p> <p>*Cheating/Plagiarism</p>
Elementary	Redo the assignment during non-instructional time	1-3 days Detention; completion of assignment at alternate time/location	1-3 days ISS		
Middle	Redo the assignment during non-instructional time	1-3 days Detention; completion of assignment at alternate time/location	5-10 days of Detention; Parent Conference		
High	Redo the assignment during non-instructional time	1-3 days Detention; completion of assignment at alternate time/location	5-10 days of Detention; Parent Conference		
<p>Forgery: when a person makes or alters a note or writing so that it is false with the intent to deceive.</p>					
Elementary	1-3 days Detention	3-5 days Detention; P/G conference	5-10 days Detention or 0.5-3 days ISS; P/G conference		
Middle	3-5 days Detention or 1 day APEP	2-3 days APEP	3-5 days APEP		
High	3-5 days Detention or 1 day APEP	2-3 days APEP	3-5 days APEP		

PROHIBITED BEHAVIORS - GENERAL (continued)

School Level	1st Offense	2nd Offense	3rd Offense	Restorative Practice	IC Codes
<p>Damage to or Destruction of Property on School Grounds (major or minor): Violations of the Written Rules of Behavior adopted by the school district pursuant to NRS 392.463 relating to the willful or malicious destruction of or injury to real or personal property of another.</p> <p><i>Example:</i> Graffiti, Tampering with motor vehicles, Throwing substance at vehicle (if damage occurred to the vehicle; if damage did not occur to the vehicle then code to Disregard for School Rules, minor), Vandalism.</p>					
Elementary	Restitution; 1-3 days Detention; Over \$250 LCSO notified.	Restitution; 3-5 days Detention or 0.5-3 Day ISS; Over \$250 LCSO notified.	Restitution; possible 1-3 Day ISS/OSS ; P/G Required Conference; Over \$250 LCSO notified.	Tier 1: <ul style="list-style-type: none"> Classroom lessons School wide education assemblies Positive acknowledgement for demonstrating expectations (PBIS) Tier 2: <ul style="list-style-type: none"> Pre-correction Re-teaching Expectations Meet with counselor Meet with social worker Educational Project <ul style="list-style-type: none"> Legal ramification research Referral to MTSS Team Instructional Assessment Restorative Circle/Mediation Restorative Mediation Conference with Administration or School Resource Officer Time for time Enrollment in evidenced based Intervention program available at school site Tier 3: <ul style="list-style-type: none"> Student Study Team Functional Behavior Assessment Behavior Improvement Plan Law Enforcement JPO 	388 21: Damage to School Property/Vandalism *Damage to or Destruction of Property on School Grounds
Middle	Restitution; 3-5 days APEP, Over \$250 LCSO notified	Restitution; 5-7 days APEP; Over\$250 LCSO notified	Restitution; 7-10 days APEP; Over \$250 LCSO notified		
High	Restitution; 3-5 days APEP, Over \$250 LCSO notified	Restitution; 5-7 days APEP; Over\$250 LCSO notified	Restitution; 7-10 days APEP; Over \$250 LCSO notified		

PROHIBITED BEHAVIORS - GENERAL (continued)

School Level	1st Offense	2nd Offense	3rd Offense	Restorative Practice	IC Codes
<p>Dress Code Violation (minor): Violations of the dress code as outlined in the parent student handbook and/or individual school rules. This includes violations of a school uniform policy adopted pursuant to NRS 386.855. Example: Non-dress Physical Education (PE), Indecent exposure (rule out age/development level of the student and other major prohibited behavior that more appropriately captures the behavior of the student). See LCSD Board Policy JEI</p>					
Elementary	Warning; corrected	Warning; corrected	See Insubordination - first offense	<p>Tier 1:</p> <ul style="list-style-type: none"> • Classroom lessons • School wide education assemblies • Positive acknowledgement (PBIS) <p>Tier 2:</p> <ul style="list-style-type: none"> • Pre-correction • Re-teaching Expectations • Meet with counselor • Meet with social worker • Educational Project <ul style="list-style-type: none"> ◦ Legal ramification research • Referral to MTSS Team • Instructional Assessment • Restorative Circle/Mediation • Restorative Mediation • Conference with Administration or School Resource Officer • Time for time • Enrollment in evidenced based intervention program available at school site <p>Tier 3:</p> <ul style="list-style-type: none"> • Functional Behavior Assessment • Behavior Improvement Plan • Law Enforcement • JPO 	<p>389</p> <p>29: Inappropriate Dress</p> <p>*Dress Code Violation</p>
Middle	Warning; corrected	Warning; corrected	See Insubordination - first offense		
High	Warning; corrected	Warning; corrected	See Insubordination - first offense		

PROHIBITED BEHAVIORS - GENERAL (continued)

School Level	1st Offense	2nd Offense	3rd Offense	Restorative Practice	IC Codes
<p>Gang Related Behavior/Activity (major): Violations of the policy established by the board of trustees for the prohibition of activities of criminal gangs on school property pursuant to NRS 392.4635. See LCSD Board Policy JFC</p>					
Elementary	1-3 days Detention/ISS; Gang/Behavior Contract; notify LCSO	3-5- days Detention/ISS; notify LCSO/Work with SRO	1-3 days ISS/OSS; notify LCSO/work with SRO	<p>Tier 1:</p> <ul style="list-style-type: none"> Classroom lessons School wide education assemblies Positive acknowledgement (PBIS) <p>Tier 2:</p> <ul style="list-style-type: none"> Pre-correction Re-teaching Expectations Meet with counselor Meet with social worker Educational Project <ul style="list-style-type: none"> Legal ramification research Referral to MTSS Team Instructional Assessment Restorative Circle/Mediation Restorative Mediation Conference with Administration or School Resource Officer Time for time Enrollment in evidenced based intervention program available at school site <p>Tier 3:</p> <ul style="list-style-type: none"> Student Study Team Functional Behavior Assessment Behavior Improvement Plan Law Enforcement JPO 	<p>390</p> <p>25 Gang Activity</p> <p>*Gang Related Behavior/Activity</p>
Middle	1-3 days APEP; notification of LCSO	3-5 days APEP; notification of LCSO	5-10 days APEP/OSS with long-term suspension; notification of LCSO		
High	3-5 days APEP; Gang/Behavior Contract; Notify LCSO	5-10 days APEP; Notify LCSO; Possible long-term suspension	10 days APEP/OSS; notify LCSO; long-term suspension/expulsion		

PROHIBITED BEHAVIORS - GENERAL (continued)

School Level	1st Offense	2nd Offense	3rd Offense	Restorative Practice	IC Codes
<p>Habitual Disciplinary Problem (major): NRS 392.4655 Conditions under which pupil deemed habitual disciplinary problem; plan of behavior to prevent pupil from being deemed habitual disciplinary problem; appeal by parent or guardian concerning content of plan or action taken pursuant to plan. Example: See LCSD Policy JG for specific guidelines.</p>					
Elementary	See Policy JG			<p>Tier 1:</p> <ul style="list-style-type: none"> • Classroom lessons • School wide education assemblies • Positive acknowledgement for demonstrating expectations (PBIS) <p>Tier 2:</p> <ul style="list-style-type: none"> • Pre-correction • Re-teaching Expectations • Meet with counselor • Meet with social worker • Educational Project <ul style="list-style-type: none"> ◦ Legal ramification research • Referral to MTSS Team • Instructional Assessment • Restorative Circle/Mediation • Restorative Mediation • Conference with Administration or School Resource Officer • Time for time • Enrollment in evidenced based intervention program available at school site <p>Tier 3:</p> <ul style="list-style-type: none"> • Student Study Team • Functional Behavior Assessment • Behavior Improvement Plan • Law Enforcement • JPO 	<p>391 15 Conduct prohibited by city/state/federal *Habitual Disciplinary Problem</p>
Middle	10 days APEP/OSS pending long-term suspension; Instructional interventions must be in place here and all progressive discipline tiers				
High	10 days APEP/OSS pending long-term suspension; Instructional interventions must be in place here and all progressive discipline tiers				

PROHIBITED BEHAVIORS - GENERAL (continued)

School Level	1st Offense	2nd Offense	3rd Offense	Restorative Practice	IC Codes
<p>Impairing Health, Safety, or Welfare of Others (major or minor): Violations of any regulation adopted by the board of trustees for sanitation in the public schools and for the prevention of the spread of contagious and infectious diseases pursuant to NRS 392.430. Example: Throwing urine on another student, spitting on another student, knowingly give someone something to ingest (putting eye drops in teacher water), poking a student with a syringe</p>					
Elementary	See Policy JG			Tier 1: <ul style="list-style-type: none"> Classroom lessons School wide education assemblies Positive acknowledgement for demonstrating expectations (PBIS) Tier 2: <ul style="list-style-type: none"> Pre-correction Re-teaching Expectations Meet with counselor Meet with social worker Educational Project <ul style="list-style-type: none"> Legal ramification research Referral to MTSS Team Instructional Assessment Restorative Circle/Mediation Restorative Mediation Conference with Administration or School Resource Officer Time for time Enrollment in evidenced based intervention program available at school site Tier 3: <ul style="list-style-type: none"> Functional Behavior Assessment Behavior Improvement Plan Law Enforcement JPO 	392 *Impairing Health, Safety, or Welfare of Others
Middle	10 days APEP/OSS pending long-term suspension; Instructional interventions must be in place here and all progressive discipline tiers				
High	10 days APEP/OSS pending long-term suspension; Instructional interventions must be in place here and all progressive discipline tiers				

PROHIBITED BEHAVIORS - GENERAL (continued)

School Level	1st Offense	2nd Offense	3rd Offense	Restorative Practice	IC Codes
<p>Inappropriate Language (minor): Violations of the Written Rules of Behavior adopted by the school district pursuant to NRS 392.463 relating to spoken language or other communications.</p> <p>Example: Foul language, Disrespect/swearing, Inappropriate behavior/language, Profanity, Obscene language and gestures, Unacceptable language, Verbal abuse</p>					
<p>Inappropriate Language (minor): Directed at a Peer</p>				<p>Tier 1:</p> <ul style="list-style-type: none"> Classroom lessons School wide education assemblies Positive acknowledgement for demonstrating expectations (PBIS) <p>Tier 2:</p> <ul style="list-style-type: none"> Pre-correction Re-teaching Expectations Meet with counselor Meet with social worker Educational Project <ul style="list-style-type: none"> Legal ramification research Referral to MTSS Team Instructional Assessment Restorative Circle/Mediation Restorative Mediation Conference with Administration or School Resource Officer Time for time Enrollment in evidenced based intervention program available at school site <p>Tier 3:</p> <ul style="list-style-type: none"> Functional Behavior Assessment Behavior Improvement Plan Law Enforcement JPO 	<p>41: Vulgar Language / Obscenities / Profanity</p> <p>*Inappropriate Language</p> <p>393</p>
Elementary	Warning	1-3 days Detention	3-5 days Detention		
Middle	Warning	1-3 days Detention	3-5 days Detention		
High	Warning	1-3 days Detention	3-5 days Detention		

PROHIBITED BEHAVIORS - GENERAL (continued)

School Level	1st Offense	2nd Offense	3rd Offense	Restorative Practice	IC Codes
<p>Sexual Misconduct/Harassment (major): Violations of the Written Rules of Behavior adopted by the school district pursuant to NRS 392.463 relating to behavior or harassment that is sexual in nature.</p> <p>Examples may include but are not limited to: unwelcome sexual advances or propositions; using electronic devices or technology to record or transmit nudity or sexual acts; unwanted touching; threatening to harm someone sexually; consensual sexual activity between two (2) or more students; and inappropriate or suggestive sexual behavior involving one or more students. See also: NRS 200.571 Harassment: Definition; penalties.</p>					
Sexual Harassment					
Elementary	1-5 Days Detention/1-3 Days ISS depending on nature and severity of incident.* Investigated per LCSD Board Policy JFCC and deemed bullying, cyber bullying, and/or sexual harassment	1-3 Days OSS (in-school or out-of-school), depending on nature/severity of incident.* Investigated per LCSD Board Policy JFCC and deemed bullying, cyber bullying, and/or sexual harassment	4-10 Days OSS depending on severity of incident.* Investigated per LCSD Board Policy JFCC and deemed bullying, cyber bullying, and/or sexual harassment	Tier 1: <ul style="list-style-type: none"> Classroom lessons School wide education assemblies Positive acknowledgement for demonstrating expectations (PBIS) Tier 2: <ul style="list-style-type: none"> Pre-correction Re-teaching Expectations Meet with counselor Meet with social worker Educational Project <ul style="list-style-type: none"> Legal ramification research Referral to MTSS Team Instructional Assessment Restorative Circle/Mediation Restorative Mediation Conference with Administration or School Resource Officer Time for time Enrollment in evidenced based intervention program available at school site Tier 3: <ul style="list-style-type: none"> Functional Behavior Assessment Behavior Improvement Plan Law Enforcement JPO 	395
Middle	3-5 days Detention or 1-3 days APEP Investigated per LCSD Board Policy JFCC and deemed bullying, cyber bullying, and/or sexual harassment	3-5 days of APEP Investigated per LCSD Board Policy JFCC and deemed bullying, cyber bullying, and/or sexual harassment	5-10 days of APEP with possible long-term suspension. Notify LCSO Investigated per LCSD Board Policy JFCC and deemed bullying, cyber bullying, and/or sexual harassment		11: Bullying Confirmed
High	1-3 days APEP/ OSS depending on Severity Investigated per LCSD Board Policy JFCC and deemed bullying, cyber bullying, and/or sexual harassment	Notify LCSO for possible citation, 3-5 days APEP Investigated per LCSD Board Policy JFCC and deemed bullying, cyber bullying, and/or sexual harassment	Notify LCSO; 5-10 days OSS, Possible long-term suspension Investigated per LCSD Board Policy JFCC and deemed bullying, cyber bullying, and/or sexual harassment		18: Cyber Bullying Confirmed *Sexual Misconduct/Harassment

PROHIBITED BEHAVIORS - GENERAL (continued)

School Level	1st Offense	2nd Offense	3rd Offense	Restorative Practice	IC Codes
<p>Technology Violation (minor): Violations of the policy concerning use and possession of electronic devices adopted by the board of trustees pursuant to NRS 392.4637. Example: Acceptable use policy, Cell phone use violations, electronic device violation, Inappropriate use of technology violation, Internet violation, Personal communication device.</p>					
<p>Electronic Devices/Cell phones - LCSD Policy EDBB & Individual school handbook</p>				<p>Tier 1:</p> <ul style="list-style-type: none"> • Classroom lessons • School wide education assemblies • Positive acknowledgement for demonstrating expectations (PBIS) <p>Tier 2:</p> <ul style="list-style-type: none"> • Pre-correction • Re-teaching Expectations • Meet with counselor • Meet with social worker • Educational Project ○ Legal ramification research • Referral to MTSS Team • Instructional Assessment • Restorative Circle/Mediation • Restorative Mediation • Conference with Administration or School Resource Officer • Time for time • Enrollment in evidenced based intervention program available at school site <p>Tier 3:</p> <ul style="list-style-type: none"> • Functional Behavior Assessment • Behavior Improvement Plan • Law Enforcement • JPO 	<p>35: Technology Violation</p> <p>*Technology Violation</p> <p>396</p>
Elementary	Warning	Teacher confiscates device and returns at end of class/day	Teacher confiscates device and turns into office; returned at end of day at discretion of admin, possible 1-3 days Detention		
Middle	Warning	Taken to the office; student may access device at lunch, during passing.	Taken to the office; student may access device at lunch, during passing.		
High	Warning	Taken to the office; student may access device at lunch, during passing.	Taken to the office; student may access device at lunch, during passing.		

PROHIBITED BEHAVIORS - GENERAL (continued)

School Level	1st Offense	2nd Offense	3rd Offense	Restorative Practice	IC Codes
<p>Pornography: Student accesses online or physical content deemed to be pornography</p>					<p>35: Technology Violation</p> <p>*Technology Violation</p>
Elementary	1-3 days Detention	3-5 days Detention and computer privileges suspended for a time TBD by administration	1-3 days of ISS and computer privileges suspended for a time TBD by administration		
Middle	1-5 days APEP	5-10 days APEP; and computer privileges suspended for a time TBD by administration	10 days APEP and computer privileges suspended for a time TBD by administration		
High	1-5 days APEP	5-10 days APEP; and computer privileges suspended for a time TBD by administration	10 days APEP and computer privileges suspended for a time TBD by administration		
<p>Theft/Possession of Stolen Property (major): Stealing or taking the property of another individual, or being in the possession of property that has been stolen, based on statutory definitions for such actions, and which is a violation of the Written Rules of Behavior adopted by the school district pursuant to NRS 392.463; a violation of the rules of the school as outlined in the Parent/Student handbook; or disseminated by the individual school, teacher, or coach. See also: NRS 205.0832 Actions which constitute the NRS 205.060 Residential burglary, burglary of a business, burglary of a motor vehicle and burglary of a structure: Definitions; penalties; venue. [Effective July 1, 2020.] NRS 200.380 Definition; penalty. (Robbery) NRS 205.220 Grand larceny Definition. [Effective July 1, 2020.]. Example: Burglary, Larceny, Robbery, Stealing, theft private property, theft personal property</p>					
Elementary	1-3 days Detention; notification of LCSO if over \$250, restitution	1-5 days ISS; notify LCSO if over \$250, restitution, P/G conference	3-5 days ISS or 0.5-3 days OSS; notify LCSO if over \$250, restitution, P/G conference	<p>Tier 1:</p> <ul style="list-style-type: none"> Classroom and school wide lessons on expectations Positive acknowledgement (PBIS) <p>Tier 2:</p> <ul style="list-style-type: none"> Pre-correction/Re-teaching Counselor/social worker meeting Referral to MTSS Team Instructional Assessment Restorative Circle/Mediation Conference with Admin/SRO Restitution Available Tier 2 interventions <p>Tier 3:</p> <ul style="list-style-type: none"> Functional Behavior Assessment Behavior Improvement Plan Law Enforcement/JPO 	<p>32 Receiving/Possession of Stolen Property</p> <p>*Theft/Possession of Stolen Property</p>
Middle	3-5 days APEP; notification of LCSO for any item stolen over \$250	5-10 days APEP; notification of LCSO for any item stolen over \$250	Administrator Discretion; notification of LCSO for any item stolen over \$250		
High	3-5 days APEP; notification of LCSO for any item stolen over \$250	5-10 days APEP; notification of LCSO for any item stolen over \$250	Administrator Discretion; notification of LCSO for any item stolen over \$250		

PROHIBITED BEHAVIORS - GENERAL (continued)

School Level	1st Offense	2nd Offense	3rd Offense	Restorative Practice	IC Codes
<p>Trespassing (minor or major): Trespassing or presence in an unauthorized area by a student and which is a violation of the Written Rules of Behavior adopted by the school district pursuant to NRS 392.463; a violation of the rules of the school as outlined in the Parent/Student handbook; or disseminated by the individual school, teacher, or coach; and which includes previous or repeated communication to the student that the area is off-limits to students. See also: NRS 207.200 Unlawful trespass upon land; warning against trespassing. Example: Being on another campus unauthorized (middle school on high school campus), when in APEP and showing up to an event)</p>					
Elementary	Administration decides on consequence	3-5 days Detention or 0.5-3 ISS	0.5-3 days ISS/OSS	Tier 1: <ul style="list-style-type: none"> Classroom lessons School wide education assemblies Positive acknowledgement for demonstrating expectations (PBIS) Tier 2: <ul style="list-style-type: none"> Pre-correction Re-teaching Expectations Meet with counselor Meet with social worker Educational Project <ul style="list-style-type: none"> Legal ramification research Referral to MTSS Team Instructional Assessment Restorative Circle/Mediation Restorative Mediation Conference with Administration or School Resource Officer Time for time Enrollment in evidenced based intervention program available at school site Tier 3: <ul style="list-style-type: none"> Functional Behavior Assessment Behavior Improvement Plan Law Enforcement JPO 	398 39: Unauthorized area *Trespassing
Middle	1-5 days Detention	1-3 days APEP	3-5 days APEP		
High	1-3 days Detention	1 day APEP	2 days APEP; student success plan.		

BULLYING BEHAVIORS

School Level	1st Offense	2nd Offense	3rd Offense	Restorative Practice	IC Codes
<p>Bullying: See NRS 388.122 "Bullying" defined and LCSD Board Policy JFCC. Example: Harassment, Hazing, Intimidation, Libel/Slander, Retaliation, Stalking</p>					
Elementary	<p>1-5 Days Detention/1-3 Days ISS depending on nature and severity of incident.*</p> <p>Investigated per LCSD Board Policy JFCC and deemed bullying, cyber bullying, and/or discrimination based on race</p>	<p>1-3 Days ISS/OSS, depending on nature/severity of incident.*</p> <p>Investigated per LCSD Board Policy JFCC and deemed bullying, cyber bullying, and/or discrimination based on race</p>	<p>4-10 Days ISS/OSS depending on severity of incident.*</p> <p>Investigated per LCSD Board Policy JFCC and deemed bullying, cyber bullying, and/or discrimination based on race</p>	<p>Tier 1:</p> <ul style="list-style-type: none"> Classroom lessons School wide education assemblies Positive acknowledgement for demonstrating expectations (PBIS) <p>Tier 2:</p> <ul style="list-style-type: none"> Pre-correction Re-teaching Expectations Meet with counselor Meet with social worker Educational Project <ul style="list-style-type: none"> Legal ramification research Referral to MTSS Team Instructional Assessment Restorative Circle/Mediation Restorative Mediation Conference with Administration or School Resource Officer Time for time Enrollment in evidenced based intervention program available at school site <p>Tier 3:</p> <ul style="list-style-type: none"> Functional Behavior Assessment Behavior Improvement Plan Law Enforcement JPO 	<p>11: Bullying Confirmed 399</p> <p>42: Violence to other student one sided</p> <p>*Bullying</p>
Middle	<p>3-5 days Detention or 1-3 days APEP</p> <p>Investigated per LCSD Board Policy JFCC and deemed bullying, cyber bullying, and/or discrimination based on race</p>	<p>3-5 days of APEP</p> <p>Investigated per LCSD Board Policy JFCC and deemed bullying, cyber bullying, and/or discrimination based on race</p>	<p>5-10 days of APEP with possible long-term suspension. Notify LCSO</p> <p>Investigated per LCSD Board Policy JFCC and deemed bullying, cyber bullying, and/or discrimination based on race</p>		
High	<p>1-3 days APEP/ OSS depending on Severity</p> <p>Investigated per LCSD Board Policy JFCC and deemed bullying, cyber bullying, and/or discrimination based on race</p>	<p>Notify LCSO for possible citation, 3-5 days APEP</p> <p>Investigated per LCSD Board Policy JFCC and deemed bullying, cyber bullying, and/or discrimination based on race</p>	<p>Notify LCSO; 5-10 days OSS, Possible long-term suspension</p> <p>Investigated per LCSD Board Policy JFCC and deemed bullying, cyber bullying, and/or discrimination based on race</p>		

BULLYING BEHAVIORS (continued)

School Level	1st Offense	2nd Offense	3rd Offense	Restorative Practice	IC Codes
<p>Cyberbullying: NRS 388.123 “Cyber-bullying” defined. “Cyber-bullying” means bullying through the use of electronic communication. The term includes the use of electronic communication to transmit or distribute a sexual image of a minor. As used in this section, “sexual image” has the meaning ascribed to it in NRS 200.737. (Added to NRS by 2009, 687; A 2011, 1062) See also: NRS 200.571 Harassment: Definition; penalties. NRS 200.605 Penalties; definition. (Hazing), NRS 200.575 Stalking: Definitions; penalties; entry of finding in judgment of conviction or admonishment of rights. Example: Includes the following when the behavior is perpetrated via electronic means: Harassment, Hazing, Intimidation, Libel/Slander, Retaliation, Stalking.</p>					
Elementary	1-5 Days Detention/1-3 Days ISS depending on nature and severity of incident.* Investigated per LCSD Board Policy JFCC and deemed bullying, cyber bullying, and/or discrimination based on race	1-3 Days ISS/OSS, depending on nature/severity of incident.* Investigated per LCSD Board Policy JFCC and deemed bullying, cyber bullying, and/or discrimination based on race	4-10 Days ISS/OSS, depending on severity of incident.* Investigated per LCSD Board Policy JFCC and deemed bullying, cyber bullying, and/or discrimination based on race	Tier 1: <ul style="list-style-type: none"> Classroom lessons School wide education assemblies Positive acknowledgement for demonstrating expectations (PBIS) Tier 2: <ul style="list-style-type: none"> Pre-correction Re-teaching Expectations Meet with counselor Meet with social worker Educational Project <ul style="list-style-type: none"> Legal ramification research Referral to MTSS Team Instructional Assessment Restorative Circle/Mediation Restorative Mediation Conference with Administration or School Resource Officer Time for time Enrollment in evidenced based intervention program available at school site Tier 3: <ul style="list-style-type: none"> Functional Behavior Assessment Behavior Improvement Plan Law Enforcement JPO 	400 18: Cyberbullying Confirmed *Cyberbullying
Middle	3-5 days Detention or 1-3 days APEP Investigated per LCSD Board Policy JFCC and deemed bullying, cyber bullying, and/or discrimination based on race	3-5 days of APEP Investigated per LCSD Board Policy JFCC and deemed bullying, cyber bullying, and/or discrimination based on race	5-10 days of APEP with possible long-term suspension. Notify LCSD Investigated per LCSD Board Policy JFCC and deemed bullying, cyber bullying, and/or discrimination based on race		
High	1-3 days APEP/ OSS depending on Severity Investigated per LCSD Board Policy JFCC and deemed bullying, cyber bullying, and/or discrimination based on race	Notify LCSD for possible citation, 3-5 days APEP Investigated per LCSD Board Policy JFCC and deemed bullying, cyber bullying, and/or discrimination based on race	Notify LCSD; 5-10 days OSS, Possible long-term suspension Investigated per LCSD Board Policy JFCC and deemed bullying, cyber bullying, and/or discrimination based on race		

BULLYING BEHAVIORS (continued)

School Level	1st Offense	2nd Offense	3rd Offense	Restorative Practice	IC Codes
<p>Discrimination Based on Race: NRS 388.1235 “Discrimination based on race” defined. “Discrimination based on race” means any single or repeated or pervasive act or acts, whether targeted to a specific person or targeted in general to any demographic identified in subsection 1: 1. Regarding the race, color, culture, religion, language, ethnicity or national origin of a person that causes harm or creates a hostile work or learning environment, which may include, without limitation, jokes, threats, physical altercations or intimidation; and 2. That occurs in person, online or in any other setting including, without limitation, in a course of distance education.</p>					
Elementary	<p>1-5 Days Detention/1-3 Days ISS depending on nature and severity of incident.*</p> <p>Investigated per LCSD Board Policy JFCC and deemed bullying, cyber bullying, and/or discrimination based on race</p>	<p>1-3 Days ISS/OSS (in-school or out-of-school), depending on nature/severity of incident.*</p> <p>Investigated per LCSD Board Policy JFCC and deemed bullying, cyber bullying, and/or discrimination based on race</p>	<p>4-10 Days ISS/OSS depending on severity of incident.*</p> <p>Investigated per LCSD Board Policy JFCC and deemed bullying, cyber bullying, and/or discrimination based on race</p>	<p>Tier 1:</p> <ul style="list-style-type: none"> Classroom lessons School wide education assemblies Positive acknowledgement for demonstrating expectations (PBIS) <p>Tier 2:</p> <ul style="list-style-type: none"> Pre-correction Re-teaching Expectations Meet with counselor Meet with social worker Educational Project <ul style="list-style-type: none"> Legal ramification research Referral to MTSS Team Instructional Assessment Restorative Circle/Mediation Restorative Mediation Conference with Administration or School Resource Officer Time for time Enrollment in evidenced based intervention program available at school site <p>Tier 3:</p> <ul style="list-style-type: none"> Functional Behavior Assessment Behavior Improvement Plan Law Enforcement JPO 	<p>401</p> <p>46: Discrimination based on race confirmed</p> <p>*Discrimination Based on Race</p>
Middle	<p>3-5 days Detention or 1-3 days APEP</p> <p>Investigated per LCSD Board Policy JFCC and deemed bullying, cyber bullying, and/or discrimination based on race</p>	<p>3-5 days of APEP</p> <p>Investigated per LCSD Board Policy JFCC and deemed bullying, cyber bullying, and/or discrimination based on race</p>	<p>5-10 days of APEP with possible long-term suspension. Notify LCSD</p> <p>Investigated per LCSD Board Policy JFCC and deemed bullying, cyber bullying, and/or discrimination based on race</p>		
High	<p>1-3 days APEP/ OSS depending on Severity</p> <p>Investigated per LCSD Board Policy JFCC and deemed bullying, cyber bullying, and/or discrimination based on race</p>	<p>Notify LCSD for possible citation, 3-5 days APEP</p> <p>Investigated per LCSD Board Policy JFCC and deemed bullying, cyber bullying, and/or discrimination based on race</p>	<p>Notify LCSD; 5-10 days OSS, Possible long-term suspension</p> <p>Investigated per LCSD Board Policy JFCC and deemed bullying, cyber bullying, and/or discrimination based on race</p>		

SUBSTANCE USE BEHAVIORS

School Level	1st Offense	2nd Offense	3rd Offense	Restorative Practice	IC Codes
<p>Alcohol: Possession/Use of (minor): A violation of the plan to ensure that public schools are safe and free of controlled substances as adopted by the school district pursuant to NRS 392.463, through the possession or use of an alcoholic beverage. See also: NRS 392.464 Adoption and enforcement by trustees of disciplinary measures for pupil in possession of alcoholic beverage or controlled substance on premises of school.</p>					
Elementary	1-3 days Detention/1 day ISS; notify LCSD	1-5 days ISS; notify LCSD	3-5 days ISS or 1-3 days OSS; notify LCSD	Tier 1: <ul style="list-style-type: none"> Classroom lessons School wide education assemblies Positive acknowledgement for demonstrating expectations (PBIS) Tier 2: <ul style="list-style-type: none"> Pre-correction Re-teaching Expectations Meet with counselor Meet with social worker Educational Project <ul style="list-style-type: none"> Legal ramification research Referral to MTSS Team Instructional Assessment Restorative Circle/Mediation Restorative Mediation Conference with Administration or School Resource Officer Time for time Enrollment in evidenced based intervention program available at school site Tier 3: <ul style="list-style-type: none"> Functional Behavior Assessment Behavior Improvement Plan Law Enforcement JPO 	402 1: Alcohol *Alcohol - Possession/Use of
Middle	5 days APEP; mandatory referral for intervention and law enforcement contacted	10 days APEP; mandatory referral for intervention and law enforcement contacted	10 days APEP; notify Law Enforcement		
High	5-7 days APEP; may be reduced with completion of project success; notify law enforcement for citation	7-10 days APEP; notify law enforcement	10 days APEP; notify law enforcement		

SUBSTANCE USE BEHAVIORS (continued)

School Level	1st Offense	2nd Offense	3rd Offense	Restorative Practice	IC Codes
<p>Drug Paraphernalia: Possession of (minor): A violation of the plan to ensure that public schools are safe and free of controlled substances as adopted by the school district pursuant to NRS 392.463, through the possession or use of drug paraphernalia.</p>					
Elementary	1-3 days Detention/1 day ISS; notify LCSO	1-3 days ISS; notify LCSO,	3-5 days ISS; notify LCSO	<p>Tier 1:</p> <ul style="list-style-type: none"> • Classroom lessons • School wide education assemblies • Positive acknowledgement for demonstrating expectations (PBIS) <p>Tier 2:</p> <ul style="list-style-type: none"> • Pre-correction • Re-teaching Expectations • Meet with counselor • Meet with social worker • Educational Project <ul style="list-style-type: none"> ◦ Legal ramification research • Referral to MTSS Team • Instructional Assessment • Restorative Circle/Mediation • Restorative Mediation • Conference with Administration or School Resource Officer • Time for time • Enrollment in evidenced based intervention program available at school site <p>Tier 3:</p> <ul style="list-style-type: none"> • Functional Behavior Assessment • Behavior Improvement Plan • Law Enforcement • JPO 	<p>17: Controlled Substance Possession/Use</p> <p>*Drug Paraphernalia - Possession of</p>
Middle	5 days APEP; mandatory referral for intervention; law enforcement contacted	10 days APEP; mandatory referral for intervention; law enforcement contacted	10 days APEP; notify law enforcement; possible long-term suspension		
High	7 days short-term suspension; may be reduced with completion of project success; notify law enforcement for citation	10 days APEP; notify law enforcement	10 days APEP; notify law enforcement; possible long-term suspension		

SUBSTANCE USE BEHAVIORS (continued)

School Level	1st Offense	2nd Offense	3rd Offense	Restorative Practice	IC Codes
<p>Possession/Use of a Controlled Substance (major): A violation of the plan to ensure that public schools are safe and free of controlled substances as adopted by the school district pursuant to NRS 392.463, through the possession or use of a controlled substance. See also: NRS 392.464 Adoption and enforcement by trustees of disciplinary measures for pupil in possession of alcoholic beverage or controlled substance on premises of school. This can include over the counter medication misuse. Note: Sale/distribution of a controlled substance is a law enforcement and not a student discipline event (see section on Behavior event types to be eliminated).</p>					
Elementary	1-3 days Detention/1 day ISS; notify LCSD	1-3 days ISS/OSS; notify LCSD	3-5 days ISS/OSS; notify LCSD	Tier 1: <ul style="list-style-type: none"> Classroom lessons School wide education assemblies Positive acknowledgement for demonstrating expectations (PBIS) Tier 2: <ul style="list-style-type: none"> Pre-correction Re-teaching Expectations Meet with counselor Meet with social worker Educational Project <ul style="list-style-type: none"> Legal ramification research Referral to MTSS Team Instructional Assessment Restorative Circle/Mediation Restorative Mediation Conference with Administration or School Resource Officer Time for time Enrollment in evidenced based intervention program available at school site Tier 3: <ul style="list-style-type: none"> Functional Behavior Assessment Behavior Improvement Plan Law Enforcement JPO 	404 17: Controlled Substance Possession/Use *Possession/Use of a Controlled Substance
Middle	5-7 days APEP; mandatory referral for intervention; law enforcement contacted	7-10 days APEP; mandatory referral for intervention; law enforcement contacted	10 days APEP; notify law enforcement; possible long-term suspension		
High	5-7 days APEP; may be reduced with completion of project success; notify law enforcement for citation	7-10 days APEP; notify law enforcement	10 days APEP; notify law enforcement; possible long-term suspension		

SUBSTANCE USE BEHAVIORS (continued)

School Level	1st Offense	2nd Offense	3rd Offense	Restorative Practice	IC Codes
<p>Tobacco Violation (minor): A violation of the plan to ensure that public schools are safe and free of controlled substances as adopted by the school district pursuant to NRS 392.463, through the possession or use of tobacco or tobacco related products. Includes vaping (must rule out presence of a controlled substance).</p>					
Elementary	P/G notification; confiscate device/product	1-3 Days Detention; parent meeting	3-5 Days Detention/ISS; parent meeting	<p>Tier 1:</p> <ul style="list-style-type: none"> Classroom lessons School wide education assemblies Positive acknowledgement for demonstrating expectations (PBIS) <p>Tier 2:</p> <ul style="list-style-type: none"> Pre-correction Re-teaching Expectations Meet with counselor Meet with social worker Educational Project <ul style="list-style-type: none"> Legal ramification research Referral to MTSS Team Instructional Assessment Restorative Circle/Mediation Restorative Mediation Conference with Administration or School Resource Officer Time for time Enrollment in evidenced based intervention program available at school site <p>Tier 3:</p> <ul style="list-style-type: none"> Functional Behavior Assessment Behavior Improvement Plan Law Enforcement JPO 	<p>405</p> <p>37: Tobacco</p> <p>*Tobacco Violation</p>
Middle	1-3 days APEP; confiscate device/product	3-5 days APEP	7-10 days APEP		
High	1-3 days APEP	3-5 days APEP	7-10 days APEP		

SUBSTANCE USE BEHAVIORS (continued)

School Level	1st Offense	2nd Offense	3rd Offense	Restorative Practice	IC Codes
Sale/Distribution of a Controlled Substance: (major): Distribution of an illegal or controlled substance NRS 392.466(1)					
Elementary	1-3 days Detention/ISS; notify LCSO	3-5 days ISS/OSS; notify LCSO; possible expulsion or permanent expulsion (11 & older)	5-10 days ISS/OSS; notify LCSO; possible expulsion or permanent expulsion (11 & older)	Tier 1: <ul style="list-style-type: none"> Classroom lessons School wide education assemblies Positive acknowledgement for demonstrating expectations (PBIS) Tier 2: <ul style="list-style-type: none"> Pre-correction Re-teaching Expectations Meet with counselor Meet with social worker Educational Project <ul style="list-style-type: none"> Legal ramification research Referral to MTSS Team Instructional Assessment Restorative Circle/Mediation Restorative Mediation Conference with Administration or School Resource Officer Time for time Enrollment in evidenced based intervention program available at school site Tier 3: <ul style="list-style-type: none"> Functional Behavior Assessment Behavior Improvement Plan Law Enforcement JPO 	16: Controlled Substance Distribution *Sale Distribution of a Controlled Substance
Middle	10 days APEP/OSS pending long-term suspension; expulsion, or permanent expulsion; mandatory intervention counseling; law enforcement contacted				
High	Notify LCSO; 10 days APEP/OSS; Send home with P/G; pending long-term suspension, expulsion, or permanent expulsion				

THREAT BEHAVIORS

School Level	1st Offense	2nd Offense	3rd Offense	Restorative Practice	IC Codes
<p>Threat to Staff (major): NRS 392.915 Threatening to cause bodily harm or death to pupil or school employee by means of oral, written or electronic communication; penalties. Note: Consider requesting that a suicide/homicide assessment and/or a a threat inquiry assessment be performed in association with this behavior event type. Note: Consider requesting that a suicide/homicide assessment and/or a a threat inquiry assessment be performed in association with this behavior event type.</p>					
Elementary	1-3 Detention	4-5 days ISS/0.5-3 days OSS	0.5-5 days OSS	<p>Tier 1:</p> <ul style="list-style-type: none"> Classroom lessons School wide education assemblies Positive acknowledgement for demonstrating expectations (PBIS) <p>Tier 2:</p> <ul style="list-style-type: none"> Pre-correction Re-teaching Expectations Meet with counselor Meet with social worker Educational Project <ul style="list-style-type: none"> Legal ramification research Referral to MTSS Team Instructional Assessment Restorative Circle/Mediation Restorative Mediation Conference with Administration or School Resource Officer Time for time Enrollment in evidenced based intervention program available at school site <p>Tier 3:</p> <ul style="list-style-type: none"> Student Study Team Functional Behavior Assessment Behavior Improvement Plan Law Enforcement JPO 	<p>407</p> <p>36: Threat/Intimidation/Extortion</p> <p>*Threat to Staff</p>
Middle	3-10 days APEP; Habitual Discipline Behavior Contract; 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		
High	3-10 days APEP, Habitual Discipline Behavior Contract; Instructional intervention to be discussed	7-10 days APEP/OSS; possible expulsion, deemed "habitual discipline problem" per contract	10 days OSS with possible permanent expulsion; violation of contract		

THREAT BEHAVIORS (continued)

School Level	1st Offense	2nd Offense	3rd Offense	Restorative Practice	IC Codes
<p>Threat to Student (major): NRS 392.915 Threatening to cause bodily harm or death to pupil or school employee by means of oral, written or electronic communication; penalties. Note: Consider requesting that a suicide/homicide assessment and/or a threat inquiry assessment be performed in association with this behavior event type.</p>					
Elementary	1-3 Detention, or ISS	4-5 Detention or ISS	1-3 day of ISS/OSS	<p>Tier 1:</p> <ul style="list-style-type: none"> • Classroom lessons • School wide education assemblies • Positive acknowledgement for demonstrating expectations (PBIS) <p>Tier 2:</p> <ul style="list-style-type: none"> • Pre-correction • Re-teaching Expectations • Meet with counselor • Meet with social worker • Educational Project <ul style="list-style-type: none"> ◦ Legal ramification research • Referral to MTSS Team • Instructional Assessment • Restorative Circle/Mediation • Restorative Mediation • Conference with Administration or School Resource Officer • Time for time • Enrollment in evidenced based intervention program available at school site <p>Tier 3:</p> <ul style="list-style-type: none"> • Functional Behavior Assessment • Behavior Improvement Plan • Law Enforcement • JPO 	<p>408</p> <p>36: Threat/Intimidation/Extortion</p> <p>*Threat to Student</p>
Middle	1-5 days APEP	5-10 days APEP	10 days APEP; possible notification of LCSO		
High	3-10 days APEP, Habitual Discipline Behavior Contract; Instructional intervention to be discussed	7-10 days APEP	10 days APEP; possible notification of LCSO		

VIOLENT BEHAVIORS

School Level	1st Offense	2nd Offense	3rd Offense	Restorative Practice	IC Codes
<p>Violence/Harm to Staff (major): NRS 200.481 Battery: Definitions; penalties. NRS 392.910 Assaulting pupil or school employee; interference with persons peaceably assembled within school; penalties. NRS 200.471 Assault: Definitions; penalties. [Effective January 1, 2020.]. Includes Assault to staff, Battery to staff. Note: Consider requesting that a suicide/homicide assessment and/or a threat inquiry assessment be performed in association with this behavior event type.</p>					
Elementary	<p>Notify LCSO, DO, P/G; 1-3 days Detention/ISS; possible schedule change; possible long term suspension, expulsion, or permanent expulsion (8 years and older). Battery with intent to result in bodily injury: <8 must be suspended; 8+ must be suspended, expelled, or permanently expelled</p>	<p>Notify LCSO, DO, P/G 3-5 days ISS or 1-3 OSS; possible schedule change; possible long term suspension, expulsion, or permanent expulsion (8 years and older). Battery with intent to result in bodily injury: <8 must be suspended; 8+ must be suspended, expelled, or permanently expelled</p>		<p>Tier 1:</p> <ul style="list-style-type: none"> Classroom lessons School wide education assemblies Positive acknowledgement for demonstrating expectations (PBIS) <p>Tier 2:</p> <ul style="list-style-type: none"> Pre-correction Re-teaching Expectations Meet with counselor Meet with social worker Educational Project <ul style="list-style-type: none"> Legal ramification research Referral to MTSS Team Instructional Assessment Restorative Circle/Mediation Restorative Mediation Conference with Administration or School Resource Officer Time for time Enrollment in evidenced based intervention program available at school site <p>Tier 3:</p> <ul style="list-style-type: none"> Functional Behavior Assessment Behavior Improvement Plan Law Enforcement JPO 	<p>409</p> <p>44: Violence to staff member(s)</p> <p>*Violence/Harm to Staff</p>
Middle	<p>10 days APEP pending possible long term suspension, expulsion, or permanent expulsion; LCSO contacted depending on severity; Instructional interventions must be in place here and for all progressive discipline tiers. Battery with intent to result in bodily injury: Must be suspended, expelled, or permanently expelled</p>	<p>10 days APEP pending possible expulsion or permanent expulsion; law enforcement contacted depending on severity. Battery with intent to result in bodily injury: Must be suspended, expelled, or permanently expelled</p>			
High	<p>10 days APEP/OSS pending possible long term suspension, expulsion, or permanent expulsion; LCSO contacted depending on severity; Instructional interventions must be in place here and for all progressive discipline tiers. Battery with intent to result in bodily injury: Must be suspended, expelled, or permanently expelled</p>	<p>10 days APEP/OSS pending possible permanent expulsion; law enforcement contacted depending on severity. Battery with intent to result in bodily injury: Must be suspended, expelled, or permanently expelled</p>			

VIOLENT BEHAVIORS (continued)

School Level	1st Offense	2nd Offense	3rd Offense	Restorative Practice	IC Codes
<p>Violence/Harm to Student (major): NRS 200.481 Battery: Definitions; penalties. NRS 392.910 Assaulting pupil or school employee; interference with persons peaceably assembled within school; penalties. NRS 200.471 Assault: Definitions; penalties. [Effective January 1, 2020.] Note: Consider requesting that a suicide/homicide assessment and/or a threat inquiry assessment be performed in association with this behavior event type. Examples: Fighting, Hitting, Inciting/promotion/premeditation of fighting or violence, Assault to students, Battery to students, Videotaping and/or distribution.</p>					
Elementary	1-3 days Detention or .5-3 days ISS	3-5 days ISS or .5-3 days OSS; conference with P/G and admin/counselor	5-10 days ISS or 1-5 OSS; notify LCSO; behavior contract	Tier 1: <ul style="list-style-type: none"> Classroom lessons School wide education assemblies Positive acknowledgement for demonstrating expectations (PBIS) Tier 2: <ul style="list-style-type: none"> Pre-correction Re-teaching Expectations Meet with counselor Meet with social worker Educational Project <ul style="list-style-type: none"> Legal ramification research Referral to MTSS Team Instructional Assessment Restorative Circle/Mediation Restorative Mediation Conference with Administration or School Resource Officer Time for time Enrollment in evidenced based intervention program available at school site Tier 3: <ul style="list-style-type: none"> Functional Behavior Assessment Behavior Improvement Plan Law Enforcement JPO 	410 43: Violence to student-fighting 22: Inciting *Violence/Harm to Student
Middle	1 to 5 days APEP; fight contract implemented; possible notification of LCSO	5 to 10 days APEP with possible long-term suspension; 2nd fight contract; possible notification of LCSO	10 days APEP with possible long-term suspension; notification of LCSO		
High	3-10 days APEP, Habitual Discipline Behavior Contract; Instructional intervention to be discussed.	7-10 days OSS, possible long term suspension, deemed "habitual discipline problem" per contract\.	10 days OSS with possible long term suspension/expulsion, violation of contract.		

WEAPONS INVOLVED BEHAVIORS

School Level	1st Offense	2nd Offense	3rd Offense	Restorative Practice	IC Codes
<p>Possession/Use of Weapon (major): A pupil who is found in possession of a firearm or a dangerous weapon while on the premises of any public school, at an activity sponsored by a public school or on any school bus, where dangerous weapon and firearm are defined as (see NRS 392.466):</p> <ul style="list-style-type: none"> (b) "Dangerous weapon" includes, without limitation, a blackjack, slingshot, billy, sand-club, sandbag, metal knuckles, dirk or dagger, a nunchaku or trefoil, as defined in NRS 202.350, a butterfly knife or any other knife described in NRS 202.350, a switchblade knife as defined in NRS 202.265, or any other object which is used, or threatened to be used, in such a manner and under such circumstances as to pose a threat of, or cause, bodily injury to a person. (see NRS 392.466) (c) "Firearm" includes, without limitation, any pistol, revolver, shotgun, explosive substance or device, and any other item included within the definition of a "firearm" in 18 U.S.C. § 921, as that section existed on July 1, 1995. (see NRS 392.466) Note: NRS 392.4634 – Prohibition against disciplining certain pupils for simulating firearm or dangerous weapon or wearing clothing or accessories that depict firearm or dangerous weapon; exceptions; prohibition against adoption of conflicting policy, ordinance or regulation. Consider requesting that a suicide/homicide assessment and/or a threat inquiry assessment be performed in association with this behavior event type. <p>Examples: Air/pellet/paint gun, Combustibles, Explosive device, Firearm, Fireworks, Incendiary device/bomb, Knives.</p>					

Possession/Use of a Weapon				Tier 1: • Classroom lessons • School wide education assemblies • Positive acknowledgement (PBIS) Tier 2: • Pre-correction • Re-teaching Expectations • Meet with counselor • Meet with social worker • Educational Project • Referral to MTSS Team • Instructional Assessment • Restorative Circle/Mediation • Restorative Mediation • Conference with Administration or School Resource Officer • Time for time • Enrollment in evidenced based intervention program available at school site.	411 23: Firearm/Dangerous weapon 3: Incendiary Device *Possession/Use of Weapon
Elementary	Possible long-term suspension; notify law enforcement; possible expulsion/permanent expulsion (ages 11+).	Possible long-term suspension; notify law enforcement; possible expulsion/permanent expulsion (ages 11+).			
Middle	Long-term suspension; notify law enforcement; possible expulsion or permanent expulsion.	Notify law enforcement; expulsion or permanent expulsion.			
High	Long-term suspension; notify law enforcement; possible expulsion, or permanent expulsion.	Notify law enforcement; expulsion or permanent expulsion			

WEAPONS INVOLVED BEHAVIORS

School Level	1st Offense	2nd Offense	3rd Offense	Restorative Practice	IC Codes
<p>Fireworks: Student is in possession of a firework on school grounds</p>				<p>Tier 3:</p> <ul style="list-style-type: none"> • Functional Behavior Assessment • Behavior Improvement Plan • Law Enforcement • JPO 	<p>412</p>
Elementary	Possible 1-10 days Detention/ISS, depending on severity & usage; notify LCSO	Possible 5-10 days Detention/ISS (dependent on severity); notify LCSO	5-10 days OSS		
Middle	1-5 days Detention or 1-3 days APEP depending on severity; possible notification of LCSO	3-5 days APEP; possible notification of LCSO; behavior contract implemented	10 days APEP; possible notification of LCSO; behavior contract reviewed/revised		
High	5 days APEP, depending on severity & usage; notify LCSO; possible long-term suspension/expulsion	5-10 days APEP; possible long-term suspension/expulsion; notify LCSO	10 days APEP pending long-term suspension/expulsion; notify LCSO		
<p>Weapon not Defined Under NRS NRS 392.466 Example: Pocket knife, taser , Pepper Spray</p>					
Elementary	Confiscated; 1-3 days Detention/ISS; possible notification of law enforcement;	Confiscated; Possible 3-5 days Detention/ISS; possible expulsion; P/G conference; possibly notify law enforcement	Confiscated; 5-10 days ISS; P/G conference; possible permanent expulsion; possible notify law enforcement		
Middle	Confiscated; Parents must retrieve	Confiscated; parents must retrieve; 1 day APEP	Confiscated; parents must retrieve; 2 days APEP		
High	Confiscated; parents must retrieve	Confiscated; parents must retrieve; 1 day APEP	Confiscated; parents must retrieve; 2 days APEP		

WEAPONS INVOLVED BEHAVIORS

Brandishing a weapon or dangerous weapon: Student make the presence of a weapon known to another person, in order to intimidate that person, regardless of whether the weapon is directly visible to that person

<p>Elementary</p>	<p>Confiscated. May be immediately removed and may be suspended. Possible long-term suspension; notify law enforcement; possible expulsion or permanent expulsion (ages 11+).</p>	<p>Confiscated. May be immediately removed and suspended. Possible long-term suspension; notify law enforcement; possible expulsion or permanent expulsion (ages 11+).</p>			
<p>Middle</p>	<p>Confiscated. May be immediately removed and suspended. Possible long-term suspension; notify law enforcement; possible expulsion or permanent expulsion.</p>	<p>Confiscated. May be immediately removed and suspended. Possible long-term suspension; notify law enforcement; possible expulsion or permanent expulsion.</p>			
<p>High</p>	<p>Confiscated. May be immediately removed and suspended. Possible long-term suspension; notify law enforcement; possible expulsion or permanent expulsion.</p>	<p>Confiscated. May be immediately removed and suspended. Possible long-term suspension; notify law enforcement; possible expulsion or permanent expulsion.</p>			<p>413</p>

Please note the following disclosures in regards to the LCSD Restorative Discipline Plan:

- 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 Lyon County Sheriff's Office (LCSO)
- The School and/or District is not responsible for lost or stolen items
- Bus/transportation -student may not be removed from bus on the same trip of infraction
- The School and District implement several proactive measures to support student success including Positive Behavior Intervention Supports (PBIS), Social Emotional Learning (SEL), and a Multi-Tiered System of Supports (MTSS)
- The School and District promote a learning approach regarding disciplinary infractions & exercise 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
- Should a student reach the end of the classroom discipline ladder and in the judgment 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 392.4645 dealing with temporary removal from the classroom will be specifically followed. Restorative practices AND instructional interventions must be used here and for all progressive discipline tiers (Temporary Alternative Placement)
- 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
- 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.
- This plan utilizes the nine behavior categories recognized by the state

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- **ISS = In School Suspension / OSS = Out of School Suspension /APEP = Alternative Placement Education Program**
- **Alternative Placement (AP) = ISS/APEP/OSS (administrator discretion)**
- **Early out may be revoked in addition to other consequences**
- *** New IC Code**
- **** NOTE: Use of this behavior code requires a citation in the behavior description narrative within the student information system of:**
 - **The specific rule or expectation that was repeatedly and willfully violated,**
 - **And a description of efforts that were employed to teach, reteach, and/or prompt the student regarding the specific rule or expectation**
- **Students who are suspended for 3 consecutive days or have 5 or more cumulative days in a year will have an Individual Student Plan (ISP) to address prevention of inappropriate behaviors and will be referred to the school MTSS (Multi-Tiered System of Supports) team for determination of appropriate interventions**
- ~~**Students placed in an alternative educational setting off campus such as Lyon Online due to severe discipline reasons, will be given the opportunity to meet with an educator in person at least weekly**~~
- **Schools will review discipline data quarterly to look for disproportionalities and trends**

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Addressing/Protecting those who are recipients of infractions and to whom harm has been done

- **Recipients will be treated with compassion and respect for their dignity**
- **Steps will be taken to minimize retraumatization**
- **They are entitled to redress for the harm that they may have suffered**
- **They will have access to school counselors and other professionals as needed and available**
- **They will be given the opportunity to participate in restorative conferences**

Appendix A

Names of Lyon County School District Discipline Plan Focus Group Participants

Allura Venagas-Addington (Teacher)	Hollie Acciari (Teacher)	Matthew Gallagher (Teacher)	Lyon County School District Students
Ally Sceirine (Administrator)	Jamie Henderson (Administrator)	Melissa Marshek (Classified)	4th Grade Students at East Valley Elementary
Amanda Windsor (Classified)	Jed Marciniak (Administrator)	Melissa Wood (Teacher)	Audrey Sumsion (student at Sutro Elementary)
Ashley Hogan (Teacher)	Jenn Golden (Teacher)	Michelle Trousdale (Teacher)	Aven Nauyoks (student at Dayton Elementary)
Audrey Fitzsimmons (Teacher)	Jenni O'Bryant (Classified)	Monica Copple (Teacher)	Bronwynn Garret (student at Silverland Middle)
Blake Cooper (Administrator)	Jennifer Bluhm (Administrator)	Monie Byers (Administrator)	Caydalein Woods (student at Riverview Elementary)
Breanne Smith (Classified)	Jeremy Rogers (Teacher)	Nancy LaDawn Malone (Teacher)	Landon Harris (student at Dayton Elementary)
Bridget Perez (Teacher)	Jeremy Satalick (Administrator)	Neysia Smith (Teacher)	Leighton Soukup (student at Dayton Elementary)
Brittany Harrell (Classified)	Jessica Batchelor (Teacher)	Nicole LaFleur (Teacher)	Lilly Trunk (student at Yerington High)
Chase Woodford (Administrator)	Jessica Billings (School Counselor)	Patrick Billings (Teacher)	Luke Santos (student at Yerington High)
Christina Woods (Classified)	Jessica Davis (Parent)	Priscilla Castaneda (Teacher)	Mason Alarcon (student at Yerington High)
Christine Koch (Teacher)	Jessie Little (Teacher)	Renee Ewing (Teacher)	Riley Aldridge (student at Yerington High)
Cindy Owings (Counselor)	John De Young (Parent)	Rena Oliver (Counselor)	Ruby DeChambeau (student at Smith Valley)
Corinne Burns (Administrator)	Kamille Carlson (Teacher)	Rosa Keithly (Classified)	Sonny Romero (student at Sutro Elementary)
Dana Fenili-Doll (Parent)	Kassie Parker (Parent)	Ryan Shea (Counselor)	Taylor Mitchell (student at Yerington High)
Dave Varnadoe (Teacher)	Katie Gillespie (Teacher)	Scott Fellows (Teacher)	Valencia Evans (student at Dayton Elementary)
David Nomicos (School Psychologist)	Kelly Simmons (Teacher)	Shaun Mc Mackin (Dean)	Vinny Menesini (student at Yerington High)
DeAnn Kelsey (Teacher)	Kevin Kranjcek (Administrator)	Shawn Romero (Administrator)	Wyatt Knudson (student at Riverview Elementary)
Dee Connolly (Teacher)	Korina Santos (Parent)	Stacy Spurlock (Classified)	
Duane Mattice (Administrator)	Kristin Inman (Parent)	Stephanie Coplan (Administrator)	
Dusti Houk (Administrator)	Kristen Kellogg (Classified)	Steve Henderson (Administrator)	
Elise Johnson (School Counselor)	Laura Olave (Teacher)	Tara Crespo (Parent)	
Elizabeth Barrati (Teacher)	Le-An Roberts (Classified)	Tony Wilson (Administrator)	
Elizabeth Stanton (Teacher)	Lindsay Parsons (Teacher)	Tricia Strasdin (Teacher)	
Eric Ozolins (School Counselor)	Linsey Sousa (Teacher)	Trezlyn Wieser (Parent)	
Erin Korf (Administrator)	Lynn Jeka (Teacher)	Vickie Church (Administrator)	
Farrah Alexander (Administrator)	Malinda Pope (School Counselor)	Vince Angle (Teacher)	
Gina Armstrong (School Counselor)	Many Jo Fless (Parent)		
Hannah Swindlehurst (Teacher)	Marie Bingham (Teacher)		
Heather Knudson (Teacher)	Marie Dufresne (School Counselor)		

