

Agenda

Lyon County School District Board of Trustees

A Meeting of the Board of Trustees of Lyon County School District will be held on Tuesday, December 16, 2025, beginning at 5:45 pm Closed Session and 6:30 pm Open at the following location:

Professional Learning Center, PLC, located on the SSES Campus, 3800 W. Spruce St., Silver Springs, NV 89429

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

In the event that you are unable to attend the LCSD Board of Trustees meeting, you may submit public comment by 12:00 pm the day of 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. 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 27
8. SUPERINTENDENT REPORT
9. PUBLIC PARTICIPATION: At this time, the public is invited to address the Board on items over which the Board has jurisdiction or control. If you wish to speak, step up to the table, be seated, and state your name. Your comments are 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 your group. Although this Board does not restrict comments based upon viewpoint, comments will be prohibited if they 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. The Board will conduct public comments after each item on the agenda on which action may be taken, before the Board takes action.
Comments submitted electronically will be included in the minutes of the meeting.
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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F. Travel	83
G. IT Department Report	140
H. District Financial Report Vouchers #1146, 1147, 1149, 1150, 1161, 1162, 1173, 1174. Total \$4,150,759.43	142
11. ACCEPTANCE OF DONATIONS	213
12. (For Possible Action) Discussion and possible action regarding the LCSD FY25 Certified Financial Audit. This item is being presented by Executive Director of Operations Harman Bains and Chief Financial Officer Lilliana Camacho-Polkow.	216
13. (For Possible Action) Discussion and possible action regarding the addition of a Business Bookkeeper. This item is being presented by Executive Director of Operations Harman Bains and Chief Financial Officer Lilliana Camacho-Polkow.	330
14. (For Possible Action) Discussion and possible action regarding the appointment of an auditing firm to conduct the LCSD FY26 Certified Financial Audit. This item is being presented by Executive Director of Operations Harman Bains and Chief Financial Officer Lilliana Camacho-Polkow.	336
15. (For Possible Action) Discussion and possible action regarding the LCSD FY26 Amended Budget. This item is being presented by Executive Director of Operations Harman Bains and Chief Financial Officer Lilliana Camacho-Polkow.	348
16. (For Possible Action) Discussion and possible action regarding the LCSD 5-Year Capital Improvement Plan to match the FY26 Budget. This item is being presented by Executive Director of Operations Harman Bains and Chief Financial Officer Lilliana Camacho-Polkow.	413
17. (For Possible Action) Discussion and possible action regarding updates from the Silver Stage school principals. This item is being presented by Erin Korf, Jed Marciniak, and Amber Cross.	419
18. (For Possible Action) Discussion and possible action regarding a mid-year review of Superintendent Tim Logan. This item is being presented by Board President Tom Hendrix.	422

19. (For Discussion Only) Discussion regarding the LCSD Employee Relations Administrator. This item is being presented by Executive Director of Human Resources BillieJo Hogan.	427
20. (For Possible Action) Discussion and possible action regarding the annual LCSD Board of Trustees Self-Evaluation. This item is being presented by Board President Tom Hendrix.	434
21. (For Possible Action) Discussion and possible action regarding a report on the LCSD Class of 2025 Graduation Rates. This item is being presented by Executive Director of Education Services Jim Gianotti.	493
22. (For Possible Action) Discussion and possible action regarding a Power Point presentation for use in future trainings to help guide the Nevada Department of Education , the State Board of Education, state committees, and other relevant entities in exploring flexible assessment options for high school graduation requirements and reporting. This item is being presented by Board President Tom Hendrix and Dayton High School Principal Julie Bumgardner.	498
23. (For Possible Action) Discussion and possible action regarding revisions to LCSD Policy IKFB: Participation in Graduation Ceremonies as a first reading. This item is being presented by Board Member James Whisler and Deputy Superintendent Stacey Griffin-Cooper.	521
24. (For Possible Action) Discussion and possible action regarding revisions to LCSD Policy GD: Recruitment, Selection and Appointment of Licensed Personnel as a first reading. This item is being presented by Board Member James Whisler and Executive Director of Human Resources BillieJo Hogan.	524
25. (For Possible Action) Discussion and possible action regarding the following LCSD Policies as a second and final reading. No changes were made to these policies after the first reading except Policy BCBA: Student Representative to the Board. Changes are highlighted. Any member of the Board may request that a policy be removed and discussed and acted upon separately.	
A. LCSD Policy GBAB: Volunteers	530
B. LCSD Policy GBBB: Employee Dating	534
C. LCSD Policy GBBP: Information Technology	537
D. LCSD Policy BCBA: Student Representation to the Board	546
26. (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 Hendrix and Superintendent Tim Logan.	
27. PUBLIC PARTICIPATION: At this time, the public is invited to address the Board on items over which the Board has jurisdiction or control. If you wish to speak, step up to the table, be seated, and state your name. Your comments are 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 your group. Although this Board does not restrict comments based upon viewpoint, comments will be prohibited if they	

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. The Board will conduct public comments after each item on the agenda on which action may be taken, before the Board takes action.

Comments submitted electronically will be included in the minutes of the meeting.

28. 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 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 November 18, 2025, beginning at 6:30 PM at Yerington Elementary School Cafeteria, N. Oregon St., Yerington, NV 89447.

1. CALL TO ORDER

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

2. PLEDGE OF ALLEGIANCE

The Pledge of Allegiance was led by Trustee Kallie Day.

3. WELCOME OF GUESTS

President Hendrix welcomed everyone to the meeting. He introduced Natalie Thomas as the student representative from Yerington High School (YHS).

Board Members in attendance:

President Tom Hendrix
Clerk Dawn Carson
Trustee Elmer Bull
Trustee Kallie Day
Trustee Darin Farr
Trustee Sherry Parsons
Trustee James Whisler

Executive Cabinet in attendance:

Superintendent Tim Logan
Deputy Superintendent Stacey Griffin-Cooper
Executive Director of Operations Harman Bains
Executive Director of Human Resources BillieJo Hogan
Executive Director of Education Services Jim Gianotti
Executive Director of Special Services Rachel Stewart

Staff and Guests: Skyler Tremaine, Shannon Coombs, Tiffany Townley, Scott Gillespie, Tony Wilson, Kathy Bomba-Edgerton, Ally Sceirine

4. APPROVAL OF AGENDA

Trustee Parsons questioned having the cell phone policy item on the agenda.

President Hendrix explained that after hearing the public comments he wanted to revisit the policy and give time for the board to share their thoughts.

Trustee Farr made a motion that the Board of Trustees approve the agenda as presented.

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

5. APPROVAL OF MINUTES

Trustee Parsons made a motion that the Board of Trustees approve the minutes as written.
Trustee Whisler seconded.
With no further discussion, the motion carried 7-0.

6. BOARD MEMBER REPORTS

Trustee Whisler visited various schools and had the opportunity to share his military experience with students at the Fernley Intermediate School (FIS) Veterans Celebration. Trustee Parsons mentioned that Fernley High School (FHS) made it to regional competitions. She spoke favorably about the students who come to the board meetings to talk about their school and what a positive experience it is for them.

Trustee Farr visited various schools and saw the Veterans Celebration photos. He appreciated the schools' proactive approach to decreasing absenteeism. He gave a shout-out to the SSSS Spanish teacher taking students to New Orleans.

Trustee Bull attended visits to Dayton schools, highlighting a rehearsal for a Veterans Celebration. He is impressed with the innovative ways to increase attendance across the district. While visiting Smith and Yerington schools, he gained more understanding of what schools are up against. He spoke on the Recognition Coin he presented to Yerington High School (YHS) teacher, Jennifer Smith, and the many students who mentioned her as a teacher who made a difference in their lives.

Trustee Day met with the cabinet for a brief orientation, visited many schools and enjoyed being in the classrooms. She shared experiences she had in the classrooms where the common denominators were engaged kids.

Clerk Carson enjoyed the Cottonwood Elementary School (CES) video that was shared, and appreciated the incentives for increased attendance. She called for moment of silence to honor Joanna Kuzia, a teacher who taught at Yerington and Smith Valley schools who recently passed away.

President Hendrix visited Silver Stage schools and the LyOnline staff. He praised Fernley Elementary School (FES) for their efforts in improving attendance. He spoke about the Recognition Coin given to Sheriff Pope, noting the great job of the SROs.

Trustee Whisler explained the military history of the Challenge Coin and the effort to bring it to Lyon County School District (LCSD) to recognize staff.

7. ATTITUDE OF GRATITUDE

The board read notes of gratitude written by students.

8. SUPERINTENDENT REPORT

Superintendent Logan thanked the YES staff and Chartwells for hosting the meeting. He told of his opportunity to present a Recognition Coin to Yerington Intermediate School (YIS) teacher Matt Strahl for his innovative ways of challenging himself and the students.

YHS FFA Chapter President Natalie Thomas spoke about current events at the school and

about the link crew. Both clubs give students opportunities for leadership and service to others.

Superintendent Logan had the Yerington and Smith Valley school principals introduce their new staff, beginning with Duane Mattice, Kathy Bomba-Edgerton, Scott Gillespie, and Shannon Coombs.

9. PUBLIC PARTICIPATION: At this time, the public is invited to address the Board on items over which the Board has jurisdiction or control. If you wish to speak, step up to the table, be seated, and state your name. Your comments are 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 your group. Although this Board does not restrict comments based upon viewpoint, comments will be prohibited if they 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. The Board will conduct public comments after each item on the agenda on which action may be taken, before the Board takes action. Comments submitted electronically will be included in the minutes of the meeting.

Public comment was made by area resident Ron Wells, who thanked Trustee Bull for his presence at the school and noticing his wife as a new employee. He commented on the good job the board and district are doing.

Michelle Matheson, parent and teacher, expressed her gratitude for the opportunity for the public comment period during the agenda items.

Jamie Henderson, principal of FES, and parent, spoke on cell phone policy EDBB and concerns about the revisions that are not aligned with current procedures for restorative discipline, as the revisions require punitive, not restorative, measures.

Duane Mattice, principal of Smith Valley School (SVS), spoke on cell phone policy EDBB, and referenced Mark Perna, speaker and pioneer in education, who refers to Generation Z as the "Why Generation" that thrives on steady use of technology to stay informed. He said we have an obligation to provide an environment to use technology to develop their skills for the future.

Ron Wells feels students should not use electronics in school.

Parent Lea Sencion spoke about her concerns with a teacher working for the school after making derogatory remarks on Facebook. Secondly, her son had an air-pad stolen at school. She is not in favor of student phones being unattended and at risk of theft.

Eric Nelson, Silver Springs resident, and an educator, researcher, administrator, did some research on cell phone usage in schools and shared his results. All reflected negative effects and were in favor of removing cell phones in classrooms.

Anna Rigsby, SVS student, shared a student viewpoint. She assured the board that she does read textbooks, though most of her curriculum is online. She said cheating doesn't happen often, and in regard to cell phone sexting, it happens more at home, not at school. She is busy with clubs and sports, so she needs a phone to communicate with her parents.

Kathy Bomba-Edgerton, YHS principal, spoke on policy EDBB during unstructured time. As kids grow, lunchtime is their time and removing cell phones sends a conflicting message. Administrators and teachers have far more serious things to police than cell phone usage. She supports policies that reflect trust, responsibility and preparation for adulthood.

Trustee Farr requested to move the Policy EDBB up, utilizing the flexible agenda, to discuss next. It was agreed to have the Consent Agenda item first.

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: This information will be posted after 12:00 pm the day of the board meeting if questions are asked.

B. Request for Early Graduation/HSE (confidential)

C. Personnel Reports

D. NWRPDP Annual Report

E. Travel

F. IT Department Report

G. District Financial Report

Vouchers #1078, 1079, 1084, 1085, 1098, 1099, 1102, 1103, 1132, 1133

Totalling \$2,693,557.05

Trustee Whisler made a motion that the Board of Trustees approve the consent agenda except item 10 G, the Financial Report.

Trustee Farr seconded.

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

Item 10 G

Trustee Whisler asked what type of purchases were being included under the General Supply category for thousands of dollars at a time.

Director Bains explained that they could be team uniforms or something like that, most often consumables. Vendors are listed.

Trustee Whisler made a motion to approve 10 G.

Trustee Bull seconded.

With no discussion, the motion carried 7-0.

Item 17

Trustee Farr made a motion to move item 17, Policy EDBB ahead to this place on the agenda, and deny the revision to the cell phone policy.

Trustee Bull seconded.

President Hendrix wanted to explain why this item was not on the October agenda, saying that all agendas are unique to themselves.

Trustee Whisler, after hearing the public comment on the policy, feels that the policy revision is not needed. Staff teach the students proper usage.

Trustee Parsons spoke on the data that shows the phones are harmful. Principals, however, are saying it has only been in place for a year. It is working in elementary and middle schools, and the students will grow up with the policy.

Trustee Farr pointed out that the main objection is the punishment. The current policy already covers discipline with a tiered response in schools. He is in favor of rewarding positive digital citizenship and feels they do not need district level punishment.

Trustee Bull pointed out that the principals are saying it's not going to work, so without their support it will not work. He suggested educating the younger grades, impressing upon them the perils the devices can present.

Trustee Day commented that regardless of personal opinion, the staff voiced their opinion and that is critical. There are positives to cell phones that can be highlighted, and the parents need to handle much of the education on cell phone use. Personally, she prefers the phone in the students' hands.

Clerk Carson shared that the Carson City School District takes the phones away in the high school. She doesn't want to see them used in the classroom as students are given computers for educational tools. Mainly, she hopes that the teachers are supported by their principals.

President Hendrix commented that the October meeting agenda was lengthy and the item to appoint the District 6 trustee position had the potential to be up to 3 hours, and as each agenda is unique, he took the option of not putting this item on that agenda.

There was discussion regarding the development of the agenda by the board president and superintendent. There was no Open Meeting Law violation by not having it on the October agenda.

The motion on the table was to deny the passing of the revisions to policy EDBB as a first reading. The motion was made by Trustee Farr and seconded by Trustee Bull.

With no further discussion, the motion carried 6-1. President Hendrix voted nay.

11. ACCEPTANCE OF DONATIONS

Clerk Carson made a motion that the Board of Trustees accept the generous donations made to the schools.

Trustee Parsons seconded.

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

12. **(For Discussion Only)** Discussion regarding a review of LCSD Board governance policies. Policies include, but may not be limited to BBA, BBAA, BBBB, BBF, BBFA, BCD, BDD, and BG. This item is being presented by Board President Tom Hendrix.

The governance policies were placed on the agenda as a review for the new trustee and seasoned trustees.

Trustee Farr expressed concern regarding transparency and collective oversight as a board, in regard to Policy BCB. Communication between the board president and superintendent, one to one, weekly, has not been done in an open meeting, nor has it been communicated with other trustees. He asked for clarification on these meetings.

President Hendrix explained that they were mainly to discuss agenda items.

Superintendent Logan added that discussions have been regarding the agenda, the District Performance Plan, and initiatives like the Star Academy Program, and the Outdoor and Volunteer credit policies.

There was discussion regarding the view that as president it is necessary to communicate with the superintendent and yet the need for policy and district management discussions to be done in public meetings.

Trustee Whisler spoke on Policy BBA: Board Powers and Duties and is concerned that a board member should participate in the hiring of staff, especially administrators. He read from NRS 391.100 which he understood allows school board members to participate in the

hiring of administrators and teachers. He will pursue a revision to this policy with the superintendent.

Public comment was made by Eric Nelson, who commented that organizations need leaders to talk to each other.

Comment was made by resident Tannis Kinney who feels there is a lack of transparency when there are regular private meetings with Superintendent.

13. **(For Possible Action)** Discussion and possible action regarding the results of the 2025 Spring assessments (CRT, SBAC, CTE, ACT, WIDA). This item is being presented by Executive Directors of Educational Services Heather Moyle and Jim Gianotti and Professional Development Data Manager Damon Etter.

LCSD assessment results for the 2024-25 school year were presented in a 159 page report. Director Gianotti acknowledged there is still work to do. However, the report showed many positive successes and highlights. He went over the strategies the district and schools are taking to increase student achievement as outlined in the District Performance Plan.

There was discussion regarding the diagnostic results in the takeaways of the report as only a portion, since the district did not give the Fall diagnostics so there is not a full year of data. It was stressed that the results tell of one semester's growth. Regardless, most show positive indications toward goals.

It was noted that the assessment also changed, so some comparisons cannot be made. They recognized the teachers in the classrooms, the real workers pushing the students to succeed. Trustee Farr, speaking for himself, is looking at the growth, not the goal markers.

President Hendrix made a motion to approve the report on the assessment results for the 2024-2025 school year.

Clerk Carson seconded.

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

14. **(For Possible Action)** Discussion and possible action regarding review of the LCSD District Performance Plan. This item is being presented by Deputy Superintendent Stacey Griffin-Cooper.

Deputy Superintendent Griffin-Cooper presented the first progress review toward the goals set in the District Performance Plan. With this item, strategies were presented to show the work toward each of the 8 goals.

1. Fall iReady assessments are complete for K-8, establishing a baseline for data for this year. Teachers have multiple areas of professional development with curriculum training, using iReady lessons, MTSS support, and teams are frequently monitoring student progress.
2. Fall MAP testing is complete and gives a baseline for reading and math. Staff are being trained on goal-setting strategies and reading RIT scores for academic growth, and High Impact Teaching strategies (HITS) are being implemented in all of our high schools. ALEKS and Study Sync are used to monitor student engagement.
3. A baseline for the improvement goal for college-bound students taking the ACT has been set. Data and profiles are being analyzed, schools are reinforcing ACT skills during advisory classes and administrators are engaged in ACT readiness supports.
4. All administrators have taken the NSPF training to strengthen their measures to support full graduation metrics. Failure rates, credit deficiency, and career-ready

indicators are all being monitored in MTSS and Cabinet level team discussions. The final graduation rates for 2024-25 school year have not been released at this time. The 88.7% rate was an anticipated rate.

5. Work-based learning (WBL) opportunities have been expanded across all grades, K-12, through SchoolLinks and other pathways shared across the school community. More than 22,000 WBL opportunities have been provided to students to date.
6. WorkKeys has been implemented across all 10th grade students, with all student accounts activated, weekly administrative meetings ensure consistency across the high schools. The baseline has been established for future certificate tracking.
7. The SchoolLinks platform is being used at elementary and secondary levels to provide and support student career exploration. Monitoring is ongoing by the WBL/CTE coordinators and frequent site visits and communications encourage continuous opportunities for teachers. Currently, the participation exceeds the goal.
8. Through training in home visitation to reduce chronic absenteeism, social media promotions, educating parents and families, school-based competitions, celebrations and recognitions, the district is working to make learning meaningful and relevant to students to increase student engagement in school. Indicators of chronic absenteeism are monitored with weekly data pulls.

In the 2024-25 school year, LCSD had a chronic absenteeism rate of 36.2%, with the goal to reduce this by 10% for 2025-26.

Board members expressed gratitude for the work to make these improvements. Teachers and administrators are imaginative and creative with attendance incentives. Students are discovering reasons to attend and are finding enjoyment in work-based learning (WBL) experiences, field trips, and educational opportunities. Teachers are studying the data and showing their fun and competitive nature. The work has begun and will grow over the winter and spring. They anticipate the year's core data showing much improvement. President Hendrix made a motion to approve the District Performance Plan's Progress Towards Goals Report.

Trustee Bull seconded.

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

15. **(For Possible Action)** Discussion and possible action regarding updates from the Yerington and Smith Valley area school principals. This item is being presented by Shannon Coombs, Scott Gillespie, Kathy Bomba-Edgerton, and Duane Mattice.

Principals from the Yerington and Smith Valley schools shared highlights and achievements from the 2024-25 school year. Each submitted summaries but spoke on several highlights. YES highlights included pride in the active family participation and PTO support, improvement shown on the Nevada Report Card data increasing their STAR rating, and their welcoming environment. Improving attendance is a strong focus.

YHS highlighted the first place award in the Paiute Language competition and dual credit opportunity for language through UNR. Their WBL and CTE opportunities have expanded, and Junior Achievement is in its second year.

YIS has worked closely with the high school to provide increasing opportunities for students. WBL with SchoolLinks and Junior Achievement have all contributed to more student engagement, and the focus on attendance is ongoing.

SVS has appreciated the presence of the board at the school and in classrooms. They are proud of their annual excellent rating on the climate survey, 100% graduation rate,

successful athletic teams and student school pride.
The board shared appreciation for the work going on in the schools.
Trustee Farr made a motion to accept their reports.
Trustee Day seconded.
With no further discussion, the motion carried 7-0.

16. **(For Possible Action)** Discussion and possible action regarding the Go Guardian Program. This item is being presented by Board Member James Whisler, Executive Director of Educational Services Jim Gianotti and Executive Director of Operations Harman Bains.

The Go Guardian Program was presented by Trustee Whisler. The cost would be 8 - \$9.00 per student per year. Director Bains talked about the program. It is basically designed to provide a web-based monitoring tool for classroom management. On the surface, it is not designed for many individual students online at the same time. It is best designed for a smaller computer lab environment but the LyOnline teachers may have some uses for the program with their students.

Director Gianotti spoke on traditional classrooms where the teacher walks around a room, assisting with curriculum as needed. This is different with distance education situations. Go Guardian would require students to use district devices, not personal devices. LyOnline is one on one, not a group of kids. Go Guardian is built to monitor a group of laptops in a room, so there is a question regarding its usefulness.

Trustee Whisler asked LyOnline teacher Loraine De La Torre to speak to the reason for looking into the program.

Clerk Carson, as an online teacher in Carson City School District, uses Go Guardian. She is able to remove games from the student's device.

Ms. De La Torre explained the typical situation with the LyOnline students and the Chromebooks. She feels Go Guardian would be helpful in keeping students accountable and discourage cheating by recording and monitoring their work. When students are testing and final exams, teachers are not able to see or monitor them because they cannot have the camera on. The Go Guardian program would be beneficial to make sure they are on task and not cheating. Some students won't require this, but she feels students in the program with behavioral issues need it, primarily high school students.

There was discussion about gaps in the program versus its potential to help. The cost is not the issue. With board approval, the district would have more detailed conversations with the company and research a pilot program. Guidelines will need to be put in place and would be added to the standard orientation, introducing parents and students to understand the expectations in participating in LyOnline distance education.

Trustee Farr made a motion to move forward with a pilot for Go Guardian licenses for 250 students not to exceed \$3000 with a follow-up report to the board.

Trustee Whisler seconded.

Public comment was made by teacher Joe Baptist, who is in favor of piloting the program with LyOnline to see how effective it could be in traditional classrooms as well.

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

17. **(For Possible Action)** Discussion and possible action regarding the tabling of the policy and EDBB will be heard as a first reading. This item is being presented by Board President Tom Hendrix.

This item was discussed after Item 10. Consent Agenda.

18. **(For Possible Action)** Discussion and possible action regarding revisions to LCSD Policy BCBA: Student Representative to the Board as a first reading. This item is being presented by Board Members Darin Farr and Elmer Bull.

Trustee Farr explained the purpose of the revision to LCSD Policy BCBA: Student Representative to the Board. He clarified the intention of allowing enhanced student leadership and participation in board meetings.

Trustee Bull explained the desire for the students to participate more fully and have a voice. The district is composed of a board, administrators, staff, teachers and support, but the largest group is the students. It will provide an educational opportunity to see how policy is made and implemented in the school district.

Smith Valley student Anna Rigsby highlighted the added benefit of informing the students of what the board is doing because it affects the students. She surveyed students and found that, overall, students didn't know what board decisions were being made. She felt it would be educational.

There was discussion regarding the logistics and the need to see all the legalities of the plan. They also spoke about the positive impact, increased leadership, and alignment with the vision of student ownership this would create. All of the high school leadership classes were notified and most are interested. The council would decide who attends the meeting. Trustee Farr made a motion to approve the revisions to LCSD Policy BCBA: Student Representative to the Board as a first reading.

Trustee Day seconded.

President Hendrix requested an amendment to be made, but the motion was already on the floor.

With no further discussion, the motion carried 6-1. Trustee Parsons voted nay.

President Hendrix made a motion to stipulate 5 representatives, one from each area, and change the language from "representative" to "representatives".

Trustee Parsons seconded.

The council can select the representative at their own discretion.

Amendment passed 7-0.

19. **(For Possible Action)** Discussion and possible action regarding new LCSD Policy GBAB: Volunteers as a first reading and the deletion of LCSD Policy IICC: School Volunteers. This item is being presented by Executive Director of Human Resources BillieJo Hogan.

The new LCSD Policy GBAB: Volunteers was developed to enrich and clarify volunteer roles. PoolPact recommended a model policy that includes elements of Policy IICC: School Volunteers and is related to personnel rather than instruction. Therefore, deletion of Policy IICC is appropriate.

Trustee Farr made a motion to approve new LCSD Policy GBAB: Volunteers as a first reading, and deletion of Policy IICC: School Volunteers.

Trustee Whisler seconded.

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

20. **(For Possible Action)** Discussion and possible action regarding revisions to LCSD Policy GBBB: Employee Dating as a first reading. This item is being presented by Executive Director of Human Resources BillieJo Hogan.

Revisions to LCSD Policy GBBB: Employee Dating clarify the relationship language between supervisors and subordinate employees.

Trustee Farr made a motion to approve new LCSD Policy GBBB: Employee Dating as a first reading.

Trustee Whisler seconded.

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

21. **(For Possible Action)** Discussion and possible action regarding revisions to LCSD Policy GBBP: Information Technology as a first reading. This item is being presented by Executive Director of Human Resources BillieJo Hogan.

Revisions to LCSD Policy GBBP: Information Technology update and modernize the district expectations regarding IT, enhance cybersecurity protections and establish lawful and safe use of AI technology, all in line with NRS 391.

Trustee Whisler made a motion to approve LCSD Policy GBBP: Information Technology as a first reading.

Trustee Day seconded.

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

22. **(For Possible Action)** Discussion and possible action regarding the following LCSD Policies as second and final readings. No changes were made to these policies after the first reading except for Policy IKDA: Community Service Credit with changes highlighted, per Board request. Any member of the Board may request that a policy be removed and discussed and acted upon separately.

Trustee Farr made a motion to approve the second reading of following LCSD Policies:

- a. IICE: Services to Students Provided by Outside Entities
- b. IKD: Outdoor Education Credit
- c. IKDA: Community Service Credit
- d. JFCC: Safe and Respectful Learning Environment

Clerk Carson seconded.

Trustee Parsons stated her vote for policies on Outdoor Services nay and Community Services nay.

With no further discussion, President Hendrix called the vote 6-1. Trustee Parsons voted nay.

23. **(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 Hendrix and Superintendent Tim Logan.

Next meeting: December 18, 2025 at the PLC, Silver Springs

Silver Stage School new staff introductions and highlights

FY25 Certified Audit

CIP

2025 Graduation Rates

Mid-year review of Superintendent

Board self-evaluation

policies
second reading

President Hendrix made a statement that his meetings with the superintendent will be summarized and sent to the board.

Trustee Whisler requested an item to discuss the Graduation caps policy (IKFB: Participation in Graduation Ceremonies). He also requested a report from Mr. Wayne Workman regarding his position (Employee Relations Administrator). It was determined that a general HR report would be more appropriate.

Trustee Farr maybe HR report on positions but not a specific person.

Trustee Whisler would also like to see B policies he had questions on.

24. PUBLIC PARTICIPATION: At this time, the public is invited to address the Board on items over which the Board has jurisdiction or control. If you wish to speak, step up to the table, be seated, and state your name. Your comments are 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 your group. Although this Board does not restrict comments based upon viewpoint, comments will be prohibited if they 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. The Board will conduct public comments after each item on the agenda on which action may be taken, before the Board takes action.
There were no public comments.

25. ADJOURN:
11:11 pm

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

For the Board of Trustees

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

The Lyon County School District is pleased to provide accommodations for the handicapped or disabled. Members of the public who are disabled and require special accommodations or assistance at the meeting are requested to notify 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.

First Name

Jackson

Last Name

Hohnholz

Email Address

jacksonhohnholz@gmail.com

Subject

Agenda Item 18 - Policy BCBA Revisions: Student Rep to the Board

Public Comment:

My name is Jackson Hohnholz, the Student Body President at Fernley High School, and I would like to express my support and emphasize the importance of the proposed revisions made to Policy BCBA regarding a Student Representative on the Board of Trustees.

Serving as a student Representative at all Board of Trustees meetings in Fernley has given me the opportunity to be a liaison between the students of my school and the Lyon County school board. This has given me the chance to provide essential input on things that impact my students the most. However, providing a single, consistent school board Representative would ensure a clear and concise form of communication between the students of Lyon county and the school board. I have worked closely with Anna Rigsby, a member of the student council at Smith Valley schools in the presentation of this idea, and am excited to see it moving forward.

Dear Members of the Board,

I appreciate the Board's ongoing commitment to supporting safe and productive learning environments for all students. I also understand the desire to reduce distractions and promote engagement during instructional time, a goal I fully share. However, I must respectfully express my strong concerns regarding the proposed cell phone ban during passing periods and lunch at the high school level.

On any given day, high school administrators are responsible for responding to fights, conflicts connected to local gang activity, vaping and drug-related issues, medical emergencies, mental health crises, and a wide range of behavior and safety challenges. These issues require immediate attention, professional discretion, and the ability to move swiftly across campus. Our staff's time and focus must remain available for these high-priority interventions.

A blanket prohibition on cell phone use during passing periods and lunch would demand constant monitoring and enforcement. Supervisors would be required to correct or discipline students for brief, non-disruptive interactions that occur in the natural flow of unstructured time. Realistically, this would shift staff energy and attention away from the very situations that most threaten student safety. Every minute spent addressing a minor phone infraction is a minute not spent preventing a fight, intercepting contraband, de-escalating tensions, or supporting a student in crisis.

It is also important to recognize that unstructured time is not wasted time for students. Lunch and passing periods provide essential opportunities to reset, connect socially, communicate with family, manage personal needs, and prepare for the rest of the day. The ability to briefly use a device during these times can help students organize their schedules, check messages from parents or employers, and decompress in healthy ways. Removing this autonomy does not foster responsibility, it creates frustration and reduces trust in the adults guiding them.

I urge the Board to consider whether the benefits of this policy outweigh the significant operational and safety costs it would impose. The current classroom-based restrictions already support focused instruction. Extending these restrictions into unstructured time, however well intended, is not practical for high schools, nor is it conducive to student well-being or campus safety.

For these reasons, I respectfully ask the Board to reconsider the proposed policy and to engage administrators, staff, and families in developing solutions that genuinely enhance learning without compromising our ability to maintain a safe and supportive environment for all students.

Thank you for your time and thoughtful consideration.

Julie Bumgardner, Principal - Dayton High School

To the Esteemed Members of the Board of Education,

Thank you for the opportunity to comment on the proposed policy that would ban high school students from using personal cell phones during their non-instructional free time while on school grounds.

I stand firmly in opposition to this proposed ban and urge the Board to reconsider. We must recognize that high school students are young adults navigating a complex, modern world. Providing them access to their personal devices during designated free time is not a distraction; it is an essential allowance for **safety, responsibility, social-emotional well-being, and academic support.**

1. Immediate Safety and Communication

In today's environment, a cell phone is the most reliable tool for instantaneous communication, especially during an emergency.

- **Student-Parent Contact:** In the event of a personal, family, or school-wide emergency, students need to be able to immediately and discreetly contact a parent or guardian. Restricting access creates unnecessary delays and heightened anxiety.
- **Medical and Personal Needs:** A student feeling suddenly ill, needing an inhaler from a car, or dealing with an unexpected personal matter must be able to call for help without navigating administrative bottlenecks, especially during unstructured periods like lunch or passing periods.
- **Emergencies:** In a critical school-wide emergency, relying solely on school infrastructure is inadequate. Every student should have a personal device to receive emergency alerts and communicate their safety status to loved ones.

2. Academic & Organizational Responsibility

Cell phones are powerful tools for organization and academic extension that support the transition to college and career readiness.

- **Organizational Hub:** Students use their phones as their personal schedulers. They contain digital calendars, reminders for homework deadlines, and to-do lists that keep them on track throughout the day.
- **Quick Reference & Research:** During a study hall or free period, a student may need to quickly look up a forgotten historical date, a formula, or a definition to continue studying. This immediate access to information fosters self-directed learning.

- **Transition to Adulthood:** High school is about teaching independence. Managing a personal device responsibly—knowing when to use it and when to put it away—is a vital life skill that a blanket ban prevents students from practicing.

3. Social-Emotional Well-being and Inclusion

Free time is for de-stressing and engaging with the world, which for modern teenagers, includes their digital communities.

- **Stress Management:** A few minutes of scrolling or listening to music can be a vital, self-regulated stress-relief tool for students dealing with the pressures of academics, sports, and social life.
- **Building Connections:** For many students, especially those who may be shy, new to the school, or neurodivergent, communicating with friends via text or social media during lunch is a less intimidating way to maintain social connections and feel included.
- **Access to Support:** Phones can provide discreet access to mental health resources, support hotlines, or immediate communication with trusted adults outside of the school setting.

The Proposed Alternative: Clear Guidelines, Not a Blanket Ban

Instead of implementing an absolute ban, I strongly recommend the Board focus on **establishing and rigorously enforcing clear, responsible use policies.**

- **Phones Out, but Not in Use:** Define designated "no-use" zones (e.g., during class instruction, assemblies) and **enforce consequences for misuse, not for possession.**
- **Teacher Discretion:** Trust teachers to manage their classroom environments with clear expectations for when phones must be put away.
- **Educational Initiatives:** Incorporate digital citizenship training that explicitly teaches students **how to manage their screen time** and focus during school hours, reinforcing the life skills they need for the future.

Restricting cell phone access during free time sends a message of distrust and hampers a student's ability to manage their personal and academic lives. Let us treat our high school students as capable individuals who, with proper guidance, can manage this tool responsibly.

Thank you for your consideration.

--

Paul Sullivan ~ Assistant Principal/Athletic Director

Fernley High School ~ 1300 US Highway 95A S

Fernley, NV 89408 ~ 775-575-3400

Good evening members of the Board.

My name is Ryan Cross, and I am a resident of Fernley. I have also been an employee of LCSD for 26 years, and a site administrator for 23 years. I'm submitting a comment today because I'm concerned about the proposal to ban 9-12 student cell phone use during unstructured times, such as lunch and passing periods.

I want to be clear: I understand and support the goal of reducing distractions in the classroom. But this proposal extends far beyond that. Restricting student device use during *non-instructional* time feels like government overreach. Some members of this board ran on a platform of "giving parents a voice". Parents, not the school district, made the decision to provide their child with a cell phone. Parents weighed the pros and cons of putting a device in the hands of their child, and those that chose to do so did it with purpose and intent. Is it the board's intent to make parental-level decisions for every student in this district? Is the board better informed than parents regarding what is best for these kids? I don't think so, and neither did anyone that spoke at the September meeting in Fernley.

The article cited supporting this proposal is produced by the Manhattan Institute, which is funded and supported by corporations and political ideologists. For years, The Manhattan Institute has made efforts to divert public funds to private and charter schools. This policy will push kids out of our public schools. I am not speaking hyperbolically when I say there are students and parents who will choose to leave LCSD rather than abide by this policy. Is that our goal?

Unstructured time, by its very definition, belongs to students. It's when they reset, connect with friends, and manage personal needs. It has a purpose, and it is important. Regulating every minute of their day sends a message that they can't be trusted to make basic choices for themselves. It sends a message to parents, AKA **voters**, that you know what's best for their child, not them.

I'm also concerned about feasibility. Enforcing a blanket ban during lunch and passing periods is unrealistic. Staff would be put in the position of policing hundreds, if not thousands, of small interactions, creating unnecessary conflict and inconsistency. Rules that cannot be reasonably enforced don't foster respect—they foster resentment and rebellion. They also take valuable time and attention away from the *real* priorities of educators.

Instead of another top-down restriction, I encourage the Board to consider this: Is the current policy not working? Has anyone "in the trenches" supported this? Clear

expectations in the classroom make sense. But overregulating unstructured time is not the answer.

I urge you to reconsider this proposal and find a more balanced approach that respects students' autonomy and doesn't burden staff with an impossible enforcement task. Thank you for your time.

Ryan Cross, Principal

Fernley High School

P. 775.575.3400

F. 775.575.3406

www.fhs.lyoncsd.org

Board meeting public comment - Duane Mattice

Tonight I will be referencing a message from Mark Perna - Author of "Answering Why" and creator of the Career Trees program which was recently adopted by the LCSD.

Mr. Perna is an education pioneer. He has created an approach to Generation Z students that provides the personal purpose and relevance that today's students not only expect but also need in order to stay engaged and focused. He refers to Generation Z as the "Why" generation.

He states specifically in his book "Answering Why" that the Why generation thrives on the steady use of technology to remain remarkably connected and informed. Despite this, in many schools, these same devices that have allowed us to stay connected to information 24 hours a day 7 days a week are treated as taboo for fear that they will be a significant distraction. In many cases the opposite is true, when used properly and with communicated and proper etiquette, technology can be a huge advantage which should be harnessed. Ultimately young people want to stay connected, use technology, and communicate through social media to research, crowd source and solve real world challenges. They want their interactive relationships to be both interpersonal and electronic. Their biggest challenges come in the use of that technology and the understanding that how they use it exists forever and becomes part of their identity.

As an educator for 30 years I believe that we have an obligation to our students, as educators, to provide a safe environment in which they have the opportunity to develop and utilize these skills for the benefit of their future lives. In closing, the opposite of education is ignorance. In my experience at Smith Valley School the current policy creates the necessary balance of allowing students the opportunity to build future skills while providing the necessary boundaries to maintain an effective and positive learning environment.



Fernley Elementary School
Home of the Wolves
450 Hardie Lane
Fernley, NV 89408
775-575-3420
www.fes.lyoncsd.org

Jamie Henderson
Principal

Jennifer Bluhm
Assistant Principal

Ryan Shea
School Counselor

Members of the LCSD Board,

My name is Jamie Henderson, Principal of Fernley Elementary and parent of a freshman at Fernley High. I am speaking on agenda item 17 that proposes revisions to policy EDBB.

As previous stakeholders mentioned, I agree that devices can present a distraction to the learning environment. I also acknowledge that revisions have been updated since September's agenda. However, I'm still concerned about the newly proposed consequences that are misaligned with our current restorative discipline plan. I have deep roots within restorative initiatives and our current discipline document. I strongly disagree with claims of alignment, as restorative measures include the following:

- building and repairing relationships through collective problem-solving
- Repairing harm without punishment
- Assigning consequences appropriate for the severity of infractions

The proposed changes to policy EDBB do not align with these definitions, rather, they are punitive. Research on punitive consequences for minor violations shows increased health and safety concerns, chronic absenteeism and achievement gaps. 18 LCSD schools are guided by performance plans that mirror high expectations of our DPP. I implore you to reflect how those goals will be achieved if counterproductive policy REQUIRES prescribed removal of students from instruction as a consequence for using their phones.

I fully support the current K-8 and 9-12 policy as written. Proposed revisions further restricting 9th-12th grade use during unstructured times has the potential to negatively impact the safety and success of our high school students. Such punitive consequences are excessive and further burden an already overtaxed disciplinary process. Additionally, the statement made by Mr. Hendrix in September claiming, "You are hurting the kids" referencing allowed use of devices, was offensive. My colleagues, staff, and I devote our livelihoods to ensure the safety and success of our students. Such statements are demeaning and create false narrative.

I recall past meetings where board members vocalized lack of transparency with District decisions such as hiring and curriculum. Where was board transparency when revising policy EDBB? Which stakeholders with "boots on the ground" were consulted about the impact of change? The current policy has effectively been in place since January 2025. Why such extreme propositions for something not broken? As a District administrator and parent, it's frustrating that input was not gathered prior to being agendized.

Finally, with 20 years of experience in public education, it's my professional opinion that the revised policy is not in the best interests of students. I am confident our board holds school staff in higher regard than "harming students" and will support the current restorative policy that permits staff discretion. I am optimistic that our elected Trustees have been listening to understand and will vote against the proposed revisions. Moving forward, I hope to work collaboratively with trustees and stakeholders to support our current restorative policy which serves the students and improvement goals of our district.

Thank you,
Jamie Henderson

Dear Members of the Board,

My name is Kevin Kranjcec. I am the parent of three boys, including two current Lyon County students, one at Dayton Intermediate School (DIS) and one at Dayton High School (DHS). I also serve as the Principal of Dayton Intermediate School. I have dedicated my entire 23-year career in education to the Dayton community, including 19 years at DIS and 4 years as an Assistant Principal at DHS. As a Dayton resident, I care deeply about our schools and our community.

In speaking with many parents and community members, I have found strong support for the current cell phone policy adopted in December 2024. Families understand the need to minimize classroom distractions and have expressed approval for both the policy and its progressive discipline structure. As a school, we believe the policy is working effectively. When students violate the guidelines, we remove the distraction, the phone, while keeping the student in class, where learning continues. Parents have been supportive of coming in to retrieve phones and have worked collaboratively with us. These same parents do not support the proposed changes to the policy.

I fully support having a consistent, districtwide cell phone policy that prioritizes reducing classroom distractions. However, my concern with the new proposal is the recommendation to suspend students and remove them from the learning environment. I believe the focus should remain on removing the distraction, not the student. Retaining the phone in In-School Suspension (ISS) is far more effective than placing the student there.

Additionally, I believe the intent behind the current policy, which prohibits phones for students in grades K–8 during the school day, while allowing limited access for students in grades 9–12 during unstructured time, was purposeful. High school students are generally older, more mature, and better able to manage responsible use. Many have free periods, jobs, athletics, and other commitments that require occasional access to their phones at appropriate times. As a former high school administrator, I can also attest that enforcing a bell-to-bell restriction at the high school level, particularly on an open campus, is extremely difficult and impractical.

For these reasons, I strongly oppose the proposed changes to the cell phone policy and respectfully urge the Board to reconsider altering a policy that is still in its early stages and showing positive results.

Thank you for your time and consideration.

Sincerely,

A handwritten signature in black ink, appearing to read 'K. Kranjcec', written over a horizontal line.

Kevin Kranjcec
Principal, Dayton Intermediate School

Attitude of Gratitude

My name is Sara Monter and I am successful at
student name

YIS because of Mrs Santos
school name teacher/staff member's name

I want to thank him/her for Always helping me when

I ask her. She also takes time out

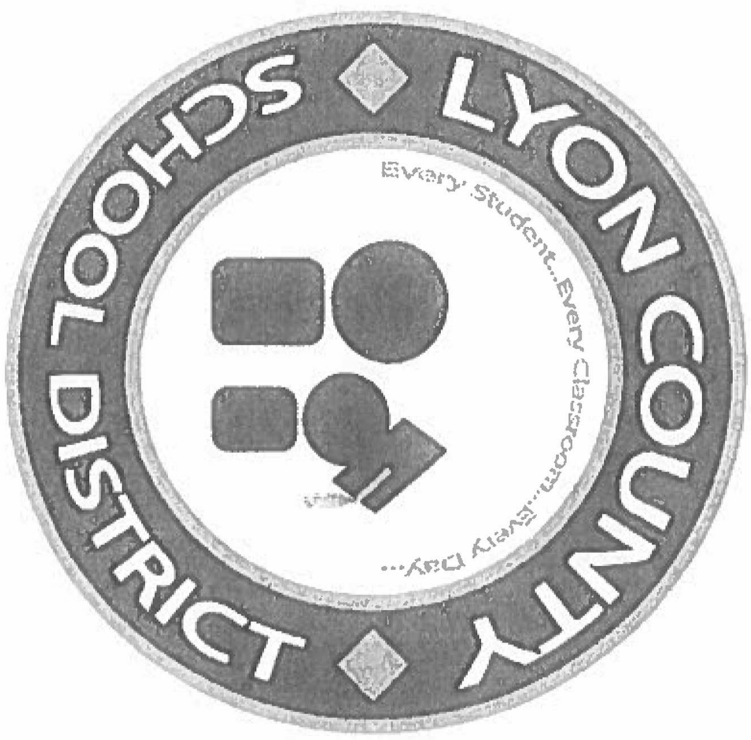
of her day to come in my 5th period

to help me. She also helps me with

my writing and I am very thank full

for that

Signed: Sara Monter
student signature



Attitude of Gratitude ²⁸

My name is

Alexis

England

Student Name

and I am successful at

Dighton Intermediate School because of

School Name

Mrs. Watkins

Teacher/Staff Member's Name

I want to thank him/her for always being there for me no matter what,

even if it was just checking up on me for a few minutes it

really meant a lot to me. She's always there and willing to

listen to anything you have to vent about or say. She's so

genuine and kind, she knows how to put smiles on peoples

faces whenever they feel sad or at their lowest point. Mrs.

Watkins is truly one of a kind and she's that one person who

if can always count on.

Signed _____



Attitude of Gratitude

My name is Becle Merrill and I am successful at Yerington High School because of Ms. Kile

I want to thank him/her for

Always being available to help us learn after school and during class. Sometimes I don't get the extra credit she helps me with.



Attitude of Gratitude



My name is King and I am successful at Fernley

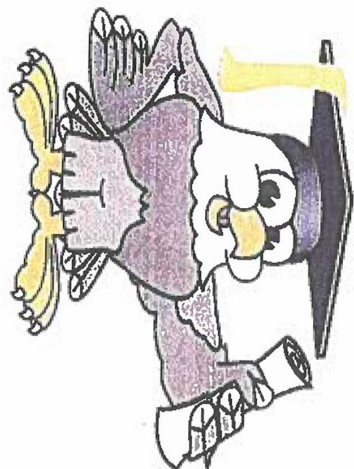
Intermediate School because of Mrs GAWIN.

I want to thank them for:

Thank you for making me smart
and bring thank for me you are
a good teacher I am thankful

Signed: King Reynolds





Attitude of Gratitude

My name is Jovyn and I am successful at my school, Cottonwood Elementary School, because of Mrs. Hale.

I want to thank him/her for

helping me learn multiplication and explaining me any helping my classmates and make sure my classmates can learn and be kind.



Attitude of Gratitude

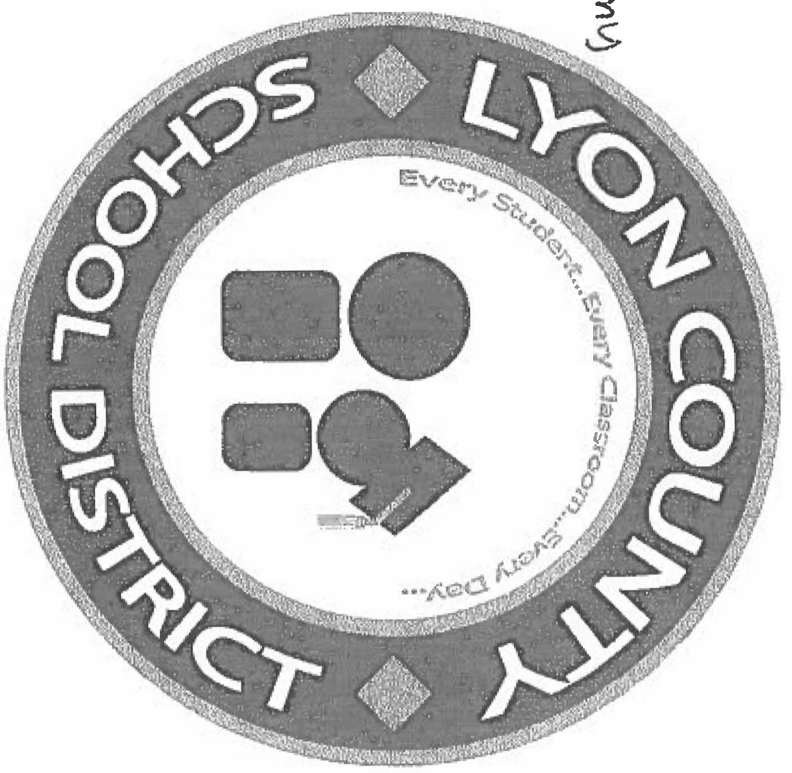
My name is Hunter Wye and I am successful at _____
student name

Fernley High because of Mr. Ward
school name teacher/staff member's name

I want to thank him/her for helping me get into
the CAA program and pushing me to do my
best in weights because of him I am
now a Certified Nursing Assistant and
am more consistent at the gym.

Signed: *Hunter Wye*

student signature



Attitude of Gratitude

"We must find time to stop and thank the people who make a difference in our lives." -John F. Kennedy

My name is Ivan Stagnand and I am successful
at Silver Stage High School because of Mrs. Ketter.

I want to thank him/her for always having a welcoming class
and having care when talking to people.
Even when she is at school she is
a great person and always understanding even
if it may be frustrating. she has made me
understand myself a little better and always
has be very fun clubs to go and I always
look forward to it.



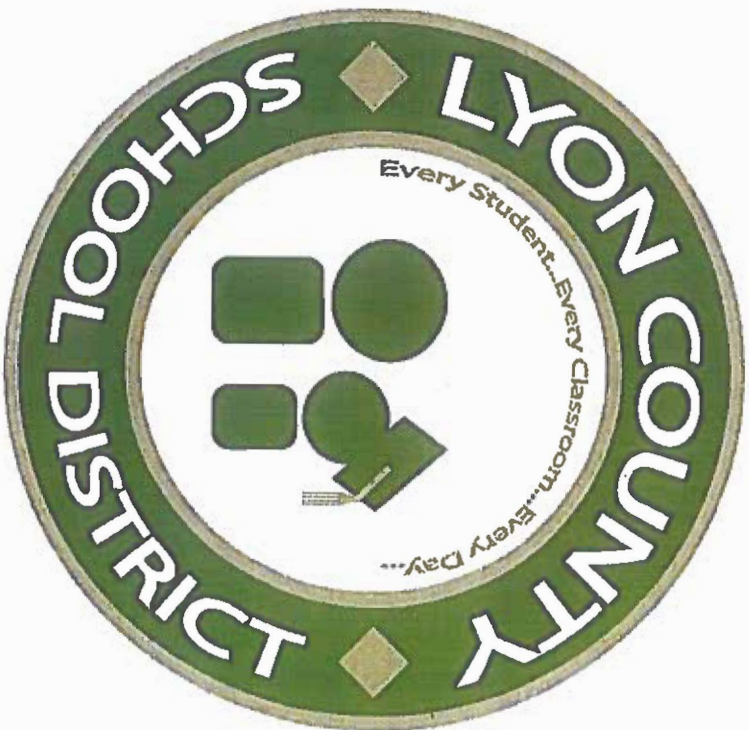
Attitude of Gratitude ³⁴

My name is Halei Cribb and I am successful at _____
student name

Silver Stage middle school because of Mr. Wiley
school name teacher/staff member's name

I want to thank him/her for helping me be the good
math student I am now. Thank you
for being the best teacher I have had
yet and always caring and being there
for me when I need help.

Signed: Halei Cribb
student signature



Attitude of Gratitude

My name is Charlie McDonald and I am successful at

Dayton elementary because of Mr. Sanchez.

Student Name

School Name

Teacher/Staff Member's Name

I want to thank him/her for helping me with math, reading, craft, kindness, helping others, writing better, helping helping me sound out words, and making sure I didnt get helod back.

Signed Charlie

**Trustees' Questions and Answers for the
December 16, 2025
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 questions 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. Questions and answers will be posted in the consent agenda meeting materials so the public can see the questions and the answers provided.

Agenda Item #: 19

Trustee Question: It is my understanding that the Employee Relations Administrator position is a contracted position.

Please provide a copy of the contract to the Board.

District Staff Answer: As requested, this contract and all contracts will be sent to the Board.

Agenda Item #:15

Trustee Question: The General Fund and the Capital Projects Fund both have a reduction in resources.

Please explain how each of the reductions will be covered and if other Fund balances will be impacted?

District Staff Answer:

The FY25 Amended Budget is structured to align with the FY25 Annual Financial Audit. This alignment ensures that the FY25 audited ending fund balances correspond with the FY26 budgeted beginning fund balances. As a result, funds reflect either an upward adjustment, identified as additional resources, or a downward adjustment, identified as a reduction of resources.

Both the General Fund and Capital Projects funds reflect downward adjustments for multiple factors.

The General Fund reduction is primarily attributable to an enrollment decline of 146 students, resulting in an estimated revenue decrease of approximately \$1.7 million. However, due to LCSD's conservative budgeting practices, the FY25 audit reflected a General Fund ending fund balance approximately \$1.05 million higher than originally projected. After accounting for this variance, the net General Fund adjustment reflected in the FY26 amended budget is a decrease of \$629,168.

The Capital Projects fund is also adjusted downward due to higher than budgeted expenditures in FY25. Several district-wide projects progressed further than anticipated, resulting in increased payments during the FY25 fiscal year. The FY26 aligns the opening fund balance with the FY25 audited ending fund balance.

Due to LCSD's conservative budgeting practices, the District remains confident that no additional commitments beyond those originally projected for FY26 will be required. As a result, the FY26 Amended Budget maintains the same projected general fund ending fund balance as originally adopted.

LYON COUNTY SCHOOL DISTRICT LICENSED

PERSONNEL REPORT LIC 1201 – December 16, 2025

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
East Valley Elementary	Teacher		X	Contractor	1/5/26	Schelbea Gillingham

SEPARATIONS:

SCHOOL/SITE	POSITION	EFF. DATE	EMPLOYEE

LYON COUNTY SCHOOL DISTRICT

CLASSIFIED

PERSONNEL REPORT CL 1201– December 16, 2025

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
Dayton Elementary	Paraprofessional		X	New Allocation SPED Funded	11/19/25	Amanda Heimerman
Dayton High	College and Career Readiness Coach	X		Grant Funded	11/24/25	Marisol Espinoza
District Wide Transportation	Bus Driver		X	(S. Rodriguez)	11/24/25	Nicole Stevenson
Fernley High	Paraprofessional		X	(O. Garman)	11/19/25	Angeline Fulton
Yerington Elementary	Paraprofessional	X		New allocation	11/24/25	Itzel Magdaleno Reyes
Yerington Elementary	Interventionist		X	(T. Hay)	01/05/25	Jay Flakus

SEPARATIONS:

SCHOOL/SITE	POSITION	EFF. DATE	EMPLOYEE
Fernley Transportation	Bus Paraprofessional	11/19/25	Lisa Hanson
Silver Stage High	Paraprofessional	11/19/25	Richard Lowry
Yerington Intermediate	School Nurse	12/19/25	Pamela Madole

	DAC	Description	Name
1	DAYTON ELEMENTARY SCHOOL	Xduty - Academic Fair Advisor ES	MCBROOME, ELIZABETH
2	DAYTON HIGH SCHOOL	Xduty - Track HS Head	MIKLICH, JARED
3	DAYTON INTERMEDIATE SCHOOL	Xduty - Academic Olympics Advisor MS	JERGESEN, ARVELLA
4	DAYTON INTERMEDIATE SCHOOL	Xduty - Band Director MS	ENGEL, LAURA B
5	DAYTON INTERMEDIATE SCHOOL	Xduty - Choir Director MS	ENGEL, LAURA B
6	DAYTON INTERMEDIATE SCHOOL	Xduty - Cross Country MS Assistant	RAND, JOSEPH
7	DAYTON INTERMEDIATE SCHOOL	Xduty - Cross Country MS Head	SIKORA, KAREN
8	DAYTON INTERMEDIATE SCHOOL	Xduty - Intramurals MS	SPENCER, RENEE
9	DAYTON INTERMEDIATE SCHOOL	Xduty - Yearbook Advisor MS	WOODS, CHRISTINA M
10	DISTRICT OFFICE	Xduty - Spelling Bee District	WHITE, CRYSTAL A
11	FERNLEY HIGH SCHOOL	Xduty - Site Webmaster/School Tech Assist .5 FTE	KINGSTON, THOMAS
12	FERNLEY HIGH SCHOOL	Xduty - Soccer Girls Assistant	KRELLER, KENT
13	SILVER STAGE MIDDLE SCHOOL	Xduty - Academic Fair, School	WILLIS, GAZILLE O
14	SILVER STAGE MIDDLE SCHOOL	Xduty - Academic Fair, School MS	LEACH, RACHEL
15	SILVER STAGE MIDDLE SCHOOL	Xduty - Activity Director MS .5 FTE	HACKSTAFF, MEGHANN
16	SILVER STAGE MIDDLE SCHOOL	Xduty - Site Webmaster/School	COPPLE, MONICA M
17	SILVER STAGE MIDDLE SCHOOL	Xduty - Wrestling MS Head	TOWNLEY, RORY
18	SILVER STAGE MIDDLE SCHOOL	Xduty - Volleyball 7	HERGET, KEITH
19	SMITH VALLEY SCHOOLS	Xduty - Baseball Assistant	WALSTON, DAVE A
20	SMITH VALLEY SCHOOLS	Xduty - Baseball Head	WALSTON, CHRISTOPHER A
21	SMITH VALLEY SCHOOLS	Xduty - Basketball Boys 7	MARSHEK, MELISSA
22	SMITH VALLEY SCHOOLS	Xduty - Basketball Girls HS As	MATHESON, KRISTINA
23	SMITH VALLEY SCHOOLS	Xduty - Softball Assistant	MATHESON, KRISTINA
24	YERINGTON INTERMEDIATE SCHOOL	Xduty - Wrestling MS Head	TIBBALS, BROCK B

Lyon County School District
 Volunteer Report

December 16, 2025

	School Site	Volunteer Position	Name
1	Dayton High	Basketball	Dennis Moore
2	Dayton High	Wrestling	Christian Synsteliën
3	Dayton High	Wrestling	Christopher Gonzales
4	Fernley Elementary	CrossGuard	Dawn Cox
5	Fernley High	Wrestling	Kale Kreller
6	Fernley High	Wrestling	Marilou Rotor
7	Silver Stage High	Basketball	Ashlee Cross
8	Silver Stage High	Track & Field	Mitchell Brewen
9	Silver Stage Middle	Classroom Volunteer	Peggy Grutzmacher
10	Silverland Middle	Colorguard	Malinda Skubinna
11	Smith Valley Elementary	Basketball	Krystyl Belcher
12	Yerington Elementary	Classroom Volunteer	Beverly Smith
13	Yerington Elementary	WNC Observvation 15 hours	Tyler Love

Lyon County School District Board Memo

Date: December 16, 2025
To: Board of School Trustees
From: BillieJo Hogan, Executive Director of Human Resources
Re: Proposed Intern Salary Increase to Match all Certified Employees

Recommendation: That the Board of Trustees approve the increase to the Lyon County School District’s Intern Pay Scale for the 2025–26 and 2026–27 school years.

Background Information:

LCSD has determined that it is in the best interest of the district and the students we serve to employ individuals in Teacher Intern–level positions who report directly to the site principal or their designee. These positions are not covered under any collective bargaining agreement, therefore they are not eligible for any bargained increases.

To be considered an “Intern,” employees must be within one year of obtaining their full professional license. LCSD currently employs six Interns who meet this criterion. Upon earning their full license, Interns commit to serving the district for a minimum of three years.

LCSD currently maintains a salary schedule for Intern positions that is based on the certified salary schedule, at Step 0. With negotiations now finalized, District administration recommends updating the Intern salary schedule to align with the revised certified salary schedule at step 0 for the 2025–26 and 2026–27 school years.

Below is the current Intern Pay Schedule:

2024-25	NON-DEGREE	BA	BA+16	BA+32	BA+48/MA	BA+64 MA+16	BA+80 MA+32
Intern Teacher (185)	41,237						
Intern Counselor Elementary (190)		50278.10	52406.11	54535.15	56663.14	58791.14	60920.16
Intern Counselor Secondary (205)		54247.40	56543.40	58840.60	61136.54	63432.60	65729.60
Intern Psychologist (210)		55570.50	57923.25	60275.75	62627.75	64979.79	67332.75

***Mission Statement** Lyon County School District fosters learning for life, empowers connected learners, promotes student ownership, and encourages discovery learning for success in a rapidly evolving world.*

The proposed schedule for 2025-26

2025-26	NON-DEGREE	BA	BA+16	BA+32	BA+48/MA	BA+64 MA+16	BA+80 MA+32
Intern Teacher (185)	42,023						
Intern Counselor Elementary (190)		51,236.32	53,405.41	57,118.22	57,742.54	59,911.62	62,111.51
Intern Counselor Secondary (205)		55,281.30	57,621.62	61,627.56	62,301.16	64,641.49	67,015.05
Intern Psychologist (210)		56,629.62	59,027.03	63,130.66	63,820.70	66,218.11	68,649.57

The proposed schedule for 2026-27

2026-27	NON-DEGREE	BA	BA+16	BA+32	BA+48/MA	BA+64/MA +16	BA+80/MA +32
Intern Teacher (185)	42,758						
Intern Counselor Elementary (190)		52,132.92	54,340	56,547.08	58,753.14	60,960.22	63,167.30
Intern Counselor Secondary (205)		56,248.68	58,630	61,011.32	63,391.54	65,772.86	68,154.19
Intern Psychologist (210)		57,620.59	60,060	62,499.41	64,937.68	67,377.08	69,816.49

Budget Considerations:

The estimated cost to the general fund is \$5,416.35 for FY 2026. Since Interns only serve for one year, we are not able to estimate the impact of any new Interns for FY 2027.

Attachments:

- 2025-26 Certified Salary Schedule.pdf
- 2026-27 Certified Salary Schedule.pdf

***Mission Statement** Lyon County School District fosters learning for life, empowers connected learners, promotes student ownership, and encourages discovery learning for success in a rapidly evolving world.*

Lyon County School District

2025-26 Salary Schedule

(*plus 1.625% PERS and 0.25% COLA)

Certified Teachers (185/189-day calendar)

Year					BA+48	MA+16	MA+32	
Exp.	Non-Degree	BA	BA+16	BA+32	MA	BA+64	BA+80	Doctorate
0	\$42,023	\$49,888	\$52,000	\$54,112	\$56,223	\$58,335	\$60,447	\$61,598
1	\$43,841	\$49,888	\$52,000	\$54,112	\$56,223	\$58,335	\$60,447	\$61,598
2	\$45,660	\$49,888	\$52,000	\$54,112	\$56,223	\$58,335	\$60,447	\$61,598
3	\$47,478	\$51,706	\$53,818	\$55,930	\$58,042	\$60,154	\$62,266	\$63,416
4	\$49,296	\$53,525	\$55,637	\$57,748	\$59,860	\$61,972	\$64,084	\$65,235
5	\$51,114	\$55,343	\$57,455	\$59,567	\$61,679	\$63,790	\$65,902	\$67,053
6	\$52,933	\$57,161	\$59,273	\$61,385	\$63,497	\$65,609	\$67,721	\$68,872
7	\$54,752	\$58,980	\$61,092	\$63,203	\$65,315	\$67,427	\$69,539	\$70,690
8	\$54,752	\$60,798	\$62,910	\$65,022	\$67,134	\$69,246	\$71,357	\$72,508
9	\$54,752	\$60,798	\$64,728	\$66,840	\$68,952	\$71,064	\$73,176	\$74,327
10	\$54,752	\$60,798	\$66,547	\$68,659	\$70,770	\$72,882	\$74,994	\$76,145
11	\$54,752	\$60,798	\$66,547	\$70,477	\$72,589	\$74,701	\$76,813	\$77,963
12	\$54,752	\$60,798	\$66,547	\$72,295	\$74,407	\$76,519	\$78,631	\$79,782
13	\$54,752	\$60,798	\$66,547	\$72,295	\$76,226	\$78,337	\$80,449	\$81,600
14	\$54,752	\$60,798	\$66,547	\$72,295	\$78,044	\$80,156	\$82,268	\$83,419
15	\$54,752	\$60,798	\$66,547	\$72,295	\$78,044	\$80,156	\$82,268	\$83,419
16	\$54,752	\$60,798	\$66,547	\$72,295	\$78,044	\$80,156	\$82,268	\$83,419
17	\$54,752	\$60,798	\$66,547	\$72,295	\$78,044	\$80,156	\$82,268	\$83,419
18	\$54,752	\$60,798	\$66,547	\$72,295	\$79,862	\$81,974	\$84,086	\$85,237
19	\$54,752	\$60,798	\$66,547	\$72,295	\$79,862	\$81,974	\$84,086	\$85,237
20	\$54,752	\$60,798	\$66,547	\$72,295	\$79,862	\$81,974	\$84,086	\$85,237
21	\$54,752	\$60,798	\$66,547	\$72,295	\$79,862	\$81,974	\$84,086	\$85,237
22	\$54,752	\$60,798	\$66,547	\$72,295	\$81,681	\$83,793	\$85,904	\$87,055
23	\$54,752	\$60,798	\$66,547	\$72,295	\$81,681	\$83,793	\$85,904	\$87,055
24	\$54,752	\$60,798	\$66,547	\$72,295	\$81,681	\$83,793	\$85,904	\$87,055
25	\$54,752	\$60,798	\$66,547	\$72,295	\$83,499	\$85,611	\$87,723	\$88,874
26	\$54,752	\$60,798	\$66,547	\$72,295	\$83,499	\$85,611	\$87,723	\$88,874
27	\$54,752	\$62,617	\$68,365	\$74,114	\$85,317	\$87,429	\$89,541	\$90,692
28	\$54,752	\$62,617	\$68,365	\$74,114	\$85,317	\$87,429	\$89,541	\$90,692
29	\$54,752	\$62,617	\$68,365	\$74,114	\$85,317	\$87,429	\$89,541	\$90,692
30	\$54,752	\$62,617	\$68,365	\$74,114	\$85,317	\$87,429	\$89,541	\$90,692

Lyon County School District

2026-27 Salary Schedule

(*plus 1.75% COLA)

Certified Teachers (185/189-day calendar)

Year					BA+48	MA+16	MA+32	
Exp.	Non-Degree	BA	BA+16	BA+32	MA	BA+64	BA+80	Doctorate
0	\$42,758	\$50,761	\$52,910	\$55,059	\$57,207	\$59,356	\$61,505	\$62,676
1	\$44,608	\$50,761	\$52,910	\$55,059	\$57,207	\$59,356	\$61,505	\$62,676
2	\$46,459	\$50,761	\$52,910	\$55,059	\$57,207	\$59,356	\$61,505	\$62,676
3	\$48,309	\$52,611	\$54,760	\$56,909	\$59,058	\$61,207	\$63,356	\$64,526
4	\$50,159	\$54,462	\$56,611	\$58,759	\$60,908	\$63,057	\$65,205	\$66,377
5	\$52,008	\$56,312	\$58,460	\$60,609	\$62,758	\$64,906	\$67,055	\$68,226
6	\$53,859	\$58,161	\$60,310	\$62,459	\$64,608	\$66,757	\$68,906	\$70,077
7	\$55,710	\$60,012	\$62,161	\$64,309	\$66,458	\$68,607	\$70,756	\$71,927
8	\$55,710	\$61,862	\$64,011	\$66,160	\$68,309	\$70,458	\$72,606	\$73,777
9	\$55,710	\$61,862	\$65,861	\$68,010	\$70,159	\$72,308	\$74,457	\$75,628
10	\$55,710	\$61,862	\$67,712	\$69,861	\$72,008	\$74,157	\$76,306	\$77,478
11	\$55,710	\$61,862	\$67,712	\$71,710	\$73,859	\$76,008	\$78,157	\$79,327
12	\$55,710	\$61,862	\$67,712	\$73,560	\$75,709	\$77,858	\$80,007	\$81,178
13	\$55,710	\$61,862	\$67,712	\$73,560	\$77,560	\$79,708	\$81,857	\$83,028
14	\$55,710	\$61,862	\$67,712	\$73,560	\$79,410	\$81,559	\$83,708	\$84,879
15	\$55,710	\$61,862	\$67,712	\$73,560	\$79,410	\$81,559	\$83,708	\$84,879
16	\$55,710	\$61,862	\$67,712	\$73,560	\$79,410	\$81,559	\$83,708	\$84,879
17	\$55,710	\$61,862	\$67,712	\$73,560	\$79,410	\$81,559	\$83,708	\$84,879
18	\$55,710	\$61,862	\$67,712	\$73,560	\$81,260	\$83,409	\$85,558	\$86,729
19	\$55,710	\$61,862	\$67,712	\$73,560	\$81,260	\$83,409	\$85,558	\$86,729
20	\$55,710	\$61,862	\$67,712	\$73,560	\$81,260	\$83,409	\$85,558	\$86,729
21	\$55,710	\$61,862	\$67,712	\$73,560	\$81,260	\$83,409	\$85,558	\$86,729
22	\$55,710	\$61,862	\$67,712	\$73,560	\$83,110	\$85,259	\$87,407	\$88,578
23	\$55,710	\$61,862	\$67,712	\$73,560	\$83,110	\$85,259	\$87,407	\$88,578
24	\$55,710	\$61,862	\$67,712	\$73,560	\$83,110	\$85,259	\$87,407	\$88,578
25	\$55,710	\$61,862	\$67,712	\$73,560	\$84,960	\$87,109	\$89,258	\$90,429
26	\$55,710	\$61,862	\$67,712	\$73,560	\$84,960	\$87,109	\$89,258	\$90,429
27	\$55,710	\$63,713	\$69,561	\$75,411	\$86,810	\$88,959	\$91,108	\$92,279
28	\$55,710	\$63,713	\$69,561	\$75,411	\$86,810	\$88,959	\$91,108	\$92,279
29	\$55,710	\$63,713	\$69,561	\$75,411	\$86,810	\$88,959	\$91,108	\$92,279
30	\$55,710	\$63,713	\$69,561	\$75,411	\$86,810	\$88,959	\$91,108	\$92,279

Lyon County School District Board Memo

Date: December 16, 2025

To: Board of School Trustees

From: Rachel Stewart, Executive Director of Special Services

Re: Memorandum of Understanding (MOU) with Department of Employment, Training, and Rehabilitation (DETR)

Recommendation: That the LCSD Board of Trustees approve the MOU between DETR and LCSD.

Background Information:

Since 2017, LCSD has partnered with Vocational Rehabilitation (VR) to provide students with disabilities opportunities for vocational training as well as support students transitioning to post-secondary employment and education. Funding has been provided by VR for several projects including the Special Education Transition Coordinator, Practical Exploration Systems Program (PAES) Lab Implementation Specialist, PAES Labs for all Middle and High Schools, as well as partial funding for four PAES Lab Instructional Specialists. The LCSD would like to enhance the resources available to our students with disabilities by adding iAchieve and Project Discovery at Fernley High School, Silver Stage High School, and Yerington High School. This enhancement will allow students to have more opportunities for hands-on discovery with real-life job skills. By partnering with VR the LCSD will be able to fund these opportunities.

Budget Considerations:

None

Discussed at Previous Meeting:

N/A

Attachment(s):

MOU-DETR FHS
MOU-DETR SSHS
MOU-DETR YHS

Memorandum Of Understanding Between

Department of Employment, Training and Rehabilitation Bureau of Vocational Rehabilitation

Bureau of Services to the Blind and Visually Impaired

Fernley High School

1. Parties

The parties to this Memorandum of Understanding (MOU) are Bureau of Vocational Rehabilitation and Bureau of Services to the Blind and Visually Impaired (Nevada VR), whose address is: 751 Basque Way, Carson City, NV 89706, and Fernley High School **located** in the Lyon School District whose school address is: *1300 Hwy 95A S Fernley, NV 89408*

2. Purpose of MOU

The purpose of this MOU is to outline the roles and responsibilities of Nevada VR and Fernley High School, including financial responsibilities, with respect to the purchase, maintenance, and implementation of the following programs:

- Project Discovery
- iAchieve

These initiatives aim to enhance transition programming and pre-employment transition services (Pre-ETS) for students with disabilities. These initiatives are designed to enhance transition services and provide students with disabilities age-appropriate career exploration, pre-employment transition skills, and opportunities to meet Workforce Innovation and Opportunity Act (WIOA) requirements.

3. Term of MOU

This MOU shall commence upon the day and date last signed and executed by the duly authorized representatives of the parties to the MOU and shall remain in full force and effect until December 31, 2030.

4. **Incorporated Documents**

This MOU is inclusive of the following documents:

- a. Scope of Work

5. **Consideration**

As listed in Attachment AA: Agreement of Understanding

1. Nevada VR will provide Fernley High School with one or more of the following programs, as applicable: ***Project Discovery*** and/or ***iAchieve***.
2. If ***Project Discovery*** and/or ***iAchieve*** are provided, Nevada VR will purchase the necessary equipment and cover the annual cost to replenish consumable supplies, based on the proportion of use by students with disabilities as reported quarterly.
3. If ***Project Discovery*** and/or ***iAchieve*** are provided, Nevada VR will cover the cost of program access, including licensing and instructional materials needed to implement the programs.

6. **Provisions**

- A. ***Amendments*** Any changes, modifications, revisions, or amendments to this MOU, which are mutually agreed upon by the parties to this MOU shall be incorporated by written instrument, executed, and signed by all parties to this MOU.
- B. ***Confidentiality of Information*** All documents, data compilations, reports, computer programs, photographs, data and other work provided to or produced by the Fernley High School in the performance of this MOU shall be kept confidential by Fernley High School unless written permission is granted by BVR for its release or disclosure is required by law. If and when Fernley High School receives a request for information

subject to this MOU, Fernley High School shall notify Agency within ten (10) days of such request and not release such information to a third party unless directed to do so by Agency or as otherwise required by law.

- C. ***Force Majeure*** Neither party shall be deemed to be in violation of this MOU if it is prevented from performing any of its obligations hereunder due to strikes, failure of public transportation, civil or military authority, acts of public enemy, acts of terrorism, accidents, fires, explosions, or acts of God, including, without limitation, earthquakes, floods, winds, or storms. In such an event the intervening cause must not be through the fault of the party asserting such an excuse, and the excused party is obligated to promptly perform in accordance with the terms of the MOU after the intervening cause ceases.
- D. ***Indemnification*** Neither party waives any right or defense to indemnification that may exist in law or equity.
- E. ***Waiver Of Breach*** Failure to declare a breach or the actual waiver of any particular breach of the MOU or its material or nonmaterial terms by either party shall not operate as a waiver by such party of any of its rights or remedies as to any other breach.
- F. ***Severability*** Should any portion of this MOU be judicially determined to be illegal or unenforceable, the remainder of the MOU shall continue in full force and effect, and the parties may renegotiate the terms affected by the severance.
- G. ***Assignment*** Neither party shall assign, transfer, or delegate any rights, obligations or duties under this MOU without the prior written consent of the other party.
- H. ***Notices*** All notices arising out of or from the provisions of this MOU shall be in writing either by regular mail, e-mail, or delivery in person at the address provided under this MOU. Notice provided by facsimile or e-mail shall be delivered as follows:

Agency: Bureau of Vocational Rehabilitation

Contact Name: Mechelle Merrill

Contact Title: Deputy Administrator of Programs

Contact Address: 751 Basque Way, Carson City, NV 89706

School: Fernley High School

Contact Name: Rachel Stewart

Contact Title: Executive Director - Special Services

Contact Address: 25 E Goldfield Ave Yerington, NV 89447

- I. **Termination of MOU** This MOU may be terminated for convenience by either party upon thirty (30) days written notice.
- J. **Waiver** The waiver of any breach of any term or condition in this MOU shall not be deemed a waiver of any prior or subsequent breach. Failure to object to a breach shall not constitute a waiver.

Scope of Work:

To implement and support transition programming for students with disabilities, this agreement outlines two key initiatives: **Project Discovery**, and **iAchieve**. These programs provide age-appropriate transition assessments, career exploration, and skill-building opportunities to enhance post-school outcomes.

1. Project Discovery Project Discovery is a hands-on, career exploration curriculum that provides students with disabilities exposure to various job fields through practical, real-world tasks and activities. The program offers structured opportunities to develop job readiness skills and understand workplace expectations. Data collection focuses on student participation, skill development, and vocational interest areas, which support individualized planning and transition goal setting.

2. iAchieve iAchieve is a structured instructional program designed to develop pre-employment transition skills in alignment with the Workforce Innovation and Opportunity Act (WIOA). It includes both digital and print curriculum materials that support instruction in self-advocacy, workplace behavior, and postsecondary training exploration. Like the other programs, schools participating in iAchieve are expected to support data collection efforts, including tracking student engagement and instructional outcomes.

Roles and Responsibilities:

Nevada VR

1. Nevada VR will fund 100% of the purchase cost for the Project Discovery, and/or iAchieve programs provided to Fernley High School, depending on the programs purchased and implemented at the school.

2. Annually, Nevada VR will pay for the cost to replenish consumable goods and/or instructional materials associated with these programs. Nevada VR's replenishment cost will be calculated based on the proportion of use by students with disabilities as reported quarterly. See example below:

Example: If 100 students utilize one or more of the programs in a year, and 20 of those students have a disability (20% of total use), Nevada VR will cover 20% of the replenishment costs for consumables or instructional materials. Fernley High School will provide Nevada VR's Statewide Program Officer with student use data and a list of replacement items to determine the VR replenishment participation cost.

3. Nevada VR will provide Fernley High School with contact information for the assigned Nevada VR counselor(s) and relevant process flow charts to support communication and fidelity to the VR referral and service process.

4. Nevada VR will ensure that the Statewide Program Officer overseeing Pre-ETS and related programs, as well as the District Manager 1, complete annual federal FERPA training to maintain compliance.

Fernley High School

1. Fernley High School will provide an indoor physical space for the establishment of the lab at no cost to Nevada VR.
2. Fernley High School will provide school staff to oversee and run the lab.
3. **Project Discovery**, and **iAchieve** are purchased for the benefit of students with disabilities (IEP or 504) at Fernley High School. Fernley High School will ensure priority use of the lab goes to students with disabilities. Only if all students with disabilities who want to or are able to benefit from the lab have opportunity, then the lab will be made available to students without disabilities.
4. Fernley High School will provide accurate student participation data to the VR team within 30 calendar days of the conclusion of each semester. Reports with personally identifiable information (PII) should be transmitted via a mutually recognized secure platform to ensure FERPA is maintained. Information that does not contain PII or is aggregate should be submitted to the Statewide Program Officer at pre-ets@detr.nv.gov.

The data elements required for a student with a disability who is receiving Pre-ETS and has not applied for or been determined eligible for VR services include:

- Name of student
- Birthdate of student
- Number of hours spent in Project Discovery, *or* iAchieve
- Student progress through program modules or activities
- Ethnicity of student(s)
- Student's disability (IEP or 504)
- Start date of pre-employment transition services

- Name pre-employment transition services provided
 - Name of instructor
 - Pre & post student evaluation
 - Student Consent form
5. Fernley High School will be responsible for collecting, maintaining, and submitting deliverable documentation and data on students with disabilities participating in Project Discovery, and iAchieve. This includes ensuring accuracy, completeness, and timely reporting in accordance with Nevada VR requirements for monitoring and federal reporting purposes.
 6. Fernley High School will be responsible for obtaining written consent for the release of confidential information related to student participation in Project Discovery, and iAchieve. This includes using Nevada VR-approved consent forms and ensuring compliance with applicable federal and state privacy regulations for the purpose of sharing data with Nevada VR.
 7. Fernley High School will be responsible for ensuring that staff are initially trained and continuously supported based on the specific programs implemented at the school (Project Discovery and/or iAchieve). This includes ensuring timely staff orientation to program materials and readiness to deliver activities effectively to students.
 8. Fernley High School will be responsible for implementing inclusive practices grounded in research-based evidence to ensure full access to Project Discovery, and iAchieve for all students with disabilities, regardless of level of ability. This includes identifying and addressing barriers to participation across all program areas.
 9. Fernley High School will be responsible for facilitating coordinated programming between special education, career and technical education (CTE), and general education staff based on student participation and outcomes in Project Discovery, and

iAchieve. This includes aligning instructional strategies, monitoring student progress, and integrating transition goals into classroom practices.

10. Fernley High School will be responsible for informing all stakeholders that students with disabilities may be referred for Pre-Employment Transition Services (Pre-ETS) and participation in Project Discovery, and iAchieve by any appropriate party, including school staff, nurses, parents, or through student self-referral. Fernley High School will ensure a clear and consistent referral process is in place and communicated to relevant personnel.
11. Fernley High School will be responsible for ensuring that all instructional staff are informed of the best practice of inviting Nevada VR to Individualized Education Program (IEP) meetings beginning at age 16. Fernley High School will disseminate Nevada VR-provided information about Pre-ETS, transition planning, and the referral process for VR case services that lead to employment, to students and families. This includes integrating transition and employment planning into school-based transition activities supported by Project Discovery, and iAchieve

Mutual Party Responsibilities

1. Both parties agree to collaborate to increase the delivery of Nevada VR-provided Pre-Employment Transition Services (Pre-ETS) through the implementation and expansion of all supported programs, including Project Discovery, and iAchieve.
2. Both parties agree to collaborate in improving the reporting of all school-based Pre-ETS activities. This includes identifying and documenting all Pre-ETS service sources provided through Project Discovery, iAchieve, and any additional school-based instruction or programming in partnership with Nevada VR.
3. Both parties agree to support recruitment efforts for student participation in Project Discovery, and iAchieve, with a focus on students receiving services under Section 504 or an Individualized Education Program (IEP). Recruitment efforts will be jointly coordinated to ensure equitable access for all eligible students.

4. Both parties agree to uphold the Family Educational Rights and Privacy Act (FERPA) and any applicable federal and state privacy laws when sharing student data related to participation in Project Discovery, iAchieve, or other Pre-ETS activities. All data sharing will be conducted in accordance with signed consent forms and appropriate confidentiality agreements.

Definitions:

Pre-Employment Transition Services

Services which the Workforce Innovation and Opportunity Act (WIOA) indicates are available to students with disabilities who are eligible or potentially eligible for Nevada VR services. Pre-ETS are the earliest set of Nevada VR services. The five required Pre-ETS services are:

- Job exploration counseling: May include information regarding in-demand industry sectors, nontraditional employment, information about labor market composition, administration of vocational interest inventories and identification of career pathways of interest to students.
- Work-based learning experiences: May include in-school or after school opportunities, or experience outside the traditional school setting (including internships), that is provided in an integrated environment in the community to the maximum extent possible, informational interviews to research employers, work-site tours to learn about necessary job skills, job shadowing, or mentoring opportunities in the community.
- Counseling on postsecondary educational opportunities: May include counseling on course offerings, career options, the types of academic and occupational training needed to succeed in the workplace, and postsecondary opportunities associated with career fields or pathways.
- Workplace readiness training: May include services that teach skills such as communication and interpersonal skills, financial literacy, group orientation and mobility skills, job-seeking skills and understanding employer expectations for punctuality and performance, as well as other "soft" skills

necessary for employment. Workplace readiness training can occur in a classroom, virtually or on-the-job.

- Instruction in self-advocacy: May be provided through generalized classroom lessons that teach students about their rights and responsibilities, how to request accommodations or services and supports, and how to communicate their thoughts, concerns and needs in order to prepare them for peer mentoring opportunities with individuals working in their area of interest.

These Pre-ETS services may be provided by either the school (under IDEA) or Nevada VR (under the Rehabilitation Act). Nevada VR-provided Pre-ETS can be delivered in a variety of ways to best meet the needs of the student individually or in groups including services delivered directly by Nevada VR staff, by designated vendors with approved Service Agreements, or by using specialized programs such as Project Discovery and iAchieve.

Student with a Disability

A student with a disability is an individual with a disability in a secondary, postsecondary, or other recognized education program who is not younger than 14 years of age and is not older than 21 (except 22 per NRS 388.5223) years of age and is either eligible for, and receiving, special education or related services under part B of IDEA or a student who is an individual with a disability for purposes of Section 504 of the Rehabilitation Act.

Transition Services

A coordinated set of activities for a student designed within an outcome-oriented process that promotes movement from school to post-school activities including post-secondary education, vocational training, competitive integrated employment (including supported employment), continuing and adult education, adult services, independent living or community participation. The coordinated set of activities must be based upon the student's needs, taking into account the individual's preferences and interests, and must include instruction, community experiences, the development of employment and other

post-school adult living objectives, and, if appropriate, acquisition of daily living skills and functional vocational evaluation. Transition services must promote or facilitate the achievement of the employment outcome identified in the student's or youth's IEP and include outreach to and engagement of the parents, or as appropriate, the representative of such a student or youth with a disability.

Dispute Resolution

- Nevada VR and the *Fernley High School* model and support coordination and conflict resolution to be addressed at the lowest possible level.
- Interagency disputes regarding reimbursement or implementation of the provisions of this agreement will be resolved informally, if possible.
- If informal resolution is not successful, Nevada VR will provide a third-party neutral mediator to attempt resolution.

Signatures

The parties to this MOU either personally or through their duly authorized representatives, have executed this MOU on the dates set out below, and certify that they have read, understood, and agreed to the terms and conditions of this MOU.

The effective date of this MOU is the date of the signature last affixed to this page.

Bureau of Vocational Rehabilitation

Mechelle Merrill, Deputy Administrator of Program Date

Lyon County School District

Ryan Cross, Principal Date

Lyon County School District

Rachel Stewart, Executive Director of Special Services Date

Memorandum Of Understanding Between

Department of Employment, Training and Rehabilitation Bureau of Vocational Rehabilitation

Bureau of Services to the Blind and Visually Impaired

Silver Stage High School

1. Parties

The parties to this Memorandum of Understanding (MOU) are Bureau of Vocational Rehabilitation and Bureau of Services to the Blind and Visually Impaired (Nevada VR), whose address is: 751 Basque Way, Carson City, NV 89706, and Silver Stage High School **located** in the Lyon School District whose school address is: *3755 W Spruce Ave Silver Springs, NV 89429*

2. Purpose of MOU

The purpose of this MOU is to outline the roles and responsibilities of Nevada VR and Silver Stage High School, including financial responsibilities, with respect to the purchase, maintenance, and implementation of the following programs:

- Project Discovery
- iAchieve

These initiatives aim to enhance transition programming and pre-employment transition services (Pre-ETS) for students with disabilities. These initiatives are designed to enhance transition services and provide students with disabilities age-appropriate career exploration, pre-employment transition skills, and opportunities to meet Workforce Innovation and Opportunity Act (WIOA) requirements.

3. Term of MOU

This MOU shall commence upon the day and date last signed and executed by the duly authorized representatives of the parties to the MOU and shall remain in full force and effect until December 31, 2030.

4. **Incorporated Documents**

This MOU is inclusive of the following documents:

- a. Scope of Work

5. **Consideration**

As listed in Attachment AA: Agreement of Understanding

1. Nevada VR will provide Silver Stage High School with one or more of the following programs, as applicable: ***Project Discovery*** and/or ***iAchieve***.
2. If ***Project Discovery*** and/or ***iAchieve*** are provided, Nevada VR will purchase the necessary equipment and cover the annual cost to replenish consumable supplies, based on the proportion of use by students with disabilities as reported quarterly.
3. If ***Project Discovery*** and/or ***iAchieve*** are provided, Nevada VR will cover the cost of program access, including licensing and instructional materials needed to implement the programs.

6. **Provisions**

- A. ***Amendments*** Any changes, modifications, revisions, or amendments to this MOU, which are mutually agreed upon by the parties to this MOU shall be incorporated by written instrument, executed, and signed by all parties to this MOU.
- B. ***Confidentiality of Information*** All documents, data compilations, reports, computer programs, photographs, data and other work provided to or produced by the Silver Stage High School in the performance of this MOU shall be kept confidential by Silver Stage High School unless written permission is granted by BVR for its release or disclosure is required by law. If and when Silver Stage High School receives a

request for information subject to this MOU, Silver Stage High School shall notify Agency within ten (10) days of such request and not release such information to a third party unless directed to do so by Agency or as otherwise required by law.

- C. ***Force Majeure*** Neither party shall be deemed to be in violation of this MOU if it is prevented from performing any of its obligations hereunder due to strikes, failure of public transportation, civil or military authority, acts of public enemy, acts of terrorism, accidents, fires, explosions, or acts of God, including, without limitation, earthquakes, floods, winds, or storms. In such an event the intervening cause must not be through the fault of the party asserting such an excuse, and the excused party is obligated to promptly perform in accordance with the terms of the MOU after the intervening cause ceases.
- D. ***Indemnification*** Neither party waives any right or defense to indemnification that may exist in law or equity.
- E. ***Waiver Of Breach*** Failure to declare a breach or the actual waiver of any particular breach of the MOU or its material or nonmaterial terms by either party shall not operate as a waiver by such party of any of its rights or remedies as to any other breach.
- F. ***Severability*** Should any portion of this MOU be judicially determined to be illegal or unenforceable, the remainder of the MOU shall continue in full force and effect, and the parties may renegotiate the terms affected by the severance.
- G. ***Assignment*** Neither party shall assign, transfer, or delegate any rights, obligations or duties under this MOU without the prior written consent of the other party.
- H. ***Notices*** All notices arising out of or from the provisions of this MOU shall be in writing either by regular mail, e-mail, or delivery in person at the address provided under this MOU. Notice provided by facsimile or e-mail shall be delivered as follows:

Agency: Bureau of Vocational Rehabilitation

Contact Name: Mechelle Merrill

Contact Title: Deputy Administrator of Programs

Contact Address: 751 Basque Way, Carson City, NV 89706

School: Silver Stage High School

Contact Name: Rachel Stewart

Contact Title: Executive Director - Special Services

Contact Address: 25 E Goldfield Ave Yerington, NV 89447

- I. **Termination of MOU** This MOU may be terminated for convenience by either party upon thirty (30) days written notice.
- J. **Waiver** The waiver of any breach of any term or condition in this MOU shall not be deemed a waiver of any prior or subsequent breach. Failure to object to a breach shall not constitute a waiver.

Scope of Work:

To implement and support transition programming for students with disabilities, this agreement outlines two key initiatives: **Project Discovery**, and **iAchieve**. These programs provide age-appropriate transition assessments, career exploration, and skill-building opportunities to enhance post-school outcomes.

1. Project Discovery Project Discovery is a hands-on, career exploration curriculum that provides students with disabilities exposure to various job fields through practical, real-world tasks and activities. The program offers structured opportunities to develop job readiness skills and understand workplace expectations. Data collection focuses on student participation, skill development, and vocational interest areas, which support individualized planning and transition goal setting.

2. iAchieve iAchieve is a structured instructional program designed to develop pre-employment transition skills in alignment with the Workforce Innovation and Opportunity Act (WIOA). It includes both digital and print curriculum materials that support instruction in self-advocacy, workplace behavior, and postsecondary training exploration. Like the other programs, schools participating in iAchieve are expected to support data collection efforts, including tracking student engagement and instructional outcomes.

Roles and Responsibilities:

Nevada VR

1. Nevada VR will fund 100% of the purchase cost for the Project Discovery, and/or iAchieve programs provided to Silver Stage High School, depending on the programs purchased and implemented at the school.

2. Annually, Nevada VR will pay for the cost to replenish consumable goods and/or instructional materials associated with these programs. Nevada VR's replenishment cost will be calculated based on the proportion of use by students with disabilities as reported quarterly. See example below:

Example: If 100 students utilize one or more of the programs in a year, and 20 of those students have a disability (20% of total use), Nevada VR will cover 20% of the replenishment costs for consumables or instructional materials. Silver Stage High School will provide Nevada VR's Statewide Program Officer with student use data and a list of replacement items to determine the VR replenishment participation cost.

3. Nevada VR will provide Silver Stage High School with contact information for the assigned Nevada VR counselor(s) and relevant process flow charts to support communication and fidelity to the VR referral and service process.

4. Nevada VR will ensure that the Statewide Program Officer overseeing Pre-ETS and related programs, as well as the District Manager 1, complete annual federal FERPA training to maintain compliance.

Silver Stage High School

1. Silver Stage High School will provide an indoor physical space for the establishment of the lab at no cost to Nevada VR.
2. Silver Stage High School will provide school staff to oversee and run the lab.
3. **Project Discovery**, and **iAchieve** are purchased for the benefit of students with disabilities (IEP or 504) at Silver Stage High School. Silver Stage High School will ensure priority use of the lab goes to students with disabilities. Only if all students with disabilities who want to or are able to benefit from the lab have opportunity, then the lab will be made available to students without disabilities.
4. Silver Stage High School will provide accurate student participation data to the VR team within 30 calendar days of the conclusion of each semester. Reports with personally identifiable information (PII) should be transmitted via a mutually recognized secure platform to ensure FERPA is maintained. Information that does not contain PII or is aggregate should be submitted to the Statewide Program Officer at pre-ets@detr.nv.gov.

The data elements required for a student with a disability who is receiving Pre-ETS and has not applied for or been determined eligible for VR services include:

- Name of student
- Birthdate of student
- Number of hours spent in Project Discovery, *or* iAchieve
- Student progress through program modules or activities
- Ethnicity of student(s)
- Student's disability (IEP or 504)
- Start date of pre-employment transition services

- Name pre-employment transition services provided
 - Name of instructor
 - Pre & post student evaluation
 - Student Consent form
5. Silver Stage High School will be responsible for collecting, maintaining, and submitting deliverable documentation and data on students with disabilities participating in Project Discovery, and iAchieve. This includes ensuring accuracy, completeness, and timely reporting in accordance with Nevada VR requirements for monitoring and federal reporting purposes.
 6. Silver Stage High School will be responsible for obtaining written consent for the release of confidential information related to student participation in Project Discovery, and iAchieve. This includes using Nevada VR-approved consent forms and ensuring compliance with applicable federal and state privacy regulations for the purpose of sharing data with Nevada VR.
 7. Silver Stage High School will be responsible for ensuring that staff are initially trained and continuously supported based on the specific programs implemented at the school (Project Discovery and/or iAchieve). This includes ensuring timely staff orientation to program materials and readiness to deliver activities effectively to students.
 8. Silver Stage High School will be responsible for implementing inclusive practices grounded in research-based evidence to ensure full access to Project Discovery, and iAchieve for all students with disabilities, regardless of level of ability. This includes identifying and addressing barriers to participation across all program areas.
 9. Silver Stage High School will be responsible for facilitating coordinated programming between special education, career and technical education (CTE), and

general education staff based on student participation and outcomes in Project Discovery, and iAchieve. This includes aligning instructional strategies, monitoring student progress, and integrating transition goals into classroom practices.

10. Silver Stage High School will be responsible for informing all stakeholders that students with disabilities may be referred for Pre-Employment Transition Services (Pre-ETS) and participation in Project Discovery, and iAchieve by any appropriate party, including school staff, nurses, parents, or through student self-referral. Silver Stage High School will ensure a clear and consistent referral process is in place and communicated to relevant personnel.
11. Silver Stage High School will be responsible for ensuring that all instructional staff are informed of the best practice of inviting Nevada VR to Individualized Education Program (IEP) meetings beginning at age 16. Silver Stage High School will disseminate Nevada VR-provided information about Pre-ETS, transition planning, and the referral process for VR case services that lead to employment, to students and families. This includes integrating transition and employment planning into school-based transition activities supported by Project Discovery, and iAchieve

Mutual Party Responsibilities

1. Both parties agree to collaborate to increase the delivery of Nevada VR-provided Pre-Employment Transition Services (Pre-ETS) through the implementation and expansion of all supported programs, including Project Discovery, and iAchieve.
2. Both parties agree to collaborate in improving the reporting of all school-based Pre-ETS activities. This includes identifying and documenting all Pre-ETS service sources provided through Project Discovery, iAchieve, and any additional school-based instruction or programming in partnership with Nevada VR.
3. Both parties agree to support recruitment efforts for student participation in Project Discovery, and iAchieve, with a focus on students receiving services under Section 504 or an Individualized Education Program (IEP). Recruitment efforts will be jointly coordinated to ensure equitable access for all eligible students.

4. Both parties agree to uphold the Family Educational Rights and Privacy Act (FERPA) and any applicable federal and state privacy laws when sharing student data related to participation in Project Discovery, iAchieve, or other Pre-ETS activities. All data sharing will be conducted in accordance with signed consent forms and appropriate confidentiality agreements.

Definitions:

Pre-Employment Transition Services

Services which the Workforce Innovation and Opportunity Act (WIOA) indicates are available to students with disabilities who are eligible or potentially eligible for Nevada VR services. Pre-ETS are the earliest set of Nevada VR services. The five required Pre-ETS services are:

- Job exploration counseling: May include information regarding in-demand industry sectors, nontraditional employment, information about labor market composition, administration of vocational interest inventories and identification of career pathways of interest to students.
- Work-based learning experiences: May include in-school or after school opportunities, or experience outside the traditional school setting (including internships), that is provided in an integrated environment in the community to the maximum extent possible, informational interviews to research employers, work-site tours to learn about necessary job skills, job shadowing, or mentoring opportunities in the community.
- Counseling on postsecondary educational opportunities: May include counseling on course offerings, career options, the types of academic and occupational training needed to succeed in the workplace, and postsecondary opportunities associated with career fields or pathways.
- Workplace readiness training: May include services that teach skills such as communication and interpersonal skills, financial literacy, group orientation and mobility skills, job-seeking skills and understanding employer expectations for punctuality and performance, as well as other "soft" skills

necessary for employment. Workplace readiness training can occur in a classroom, virtually or on-the-job.

- Instruction in self-advocacy: May be provided through generalized classroom lessons that teach students about their rights and responsibilities, how to request accommodations or services and supports, and how to communicate their thoughts, concerns and needs in order to prepare them for peer mentoring opportunities with individuals working in their area of interest.

These Pre-ETS services may be provided by either the school (under IDEA) or Nevada VR (under the Rehabilitation Act). Nevada VR-provided Pre-ETS can be delivered in a variety of ways to best meet the needs of the student individually or in groups including services delivered directly by Nevada VR staff, by designated vendors with approved Service Agreements, or by using specialized programs such as Project Discovery and iAchieve.

Student with a Disability

A student with a disability is an individual with a disability in a secondary, postsecondary, or other recognized education program who is not younger than 14 years of age and is not older than 21 (except 22 per NRS 388.5223) years of age and is either eligible for, and receiving, special education or related services under part B of IDEA or a student who is an individual with a disability for purposes of Section 504 of the Rehabilitation Act.

Transition Services

A coordinated set of activities for a student designed within an outcome-oriented process that promotes movement from school to post-school activities including post-secondary education, vocational training, competitive integrated employment (including supported employment), continuing and adult education, adult services, independent living or community participation. The coordinated set of activities must be based upon the student's needs, taking into account the individual's preferences and interests, and must include instruction, community experiences, the development of employment and other

post-school adult living objectives, and, if appropriate, acquisition of daily living skills and functional vocational evaluation. Transition services must promote or facilitate the achievement of the employment outcome identified in the student's or youth's IEP and include outreach to and engagement of the parents, or as appropriate, the representative of such a student or youth with a disability.

Dispute Resolution

- Nevada VR and the *Silver Stage High School* model and support coordination and conflict resolution to be addressed at the lowest possible level.
- Interagency disputes regarding reimbursement or implementation of the provisions of this agreement will be resolved informally, if possible.
- If informal resolution is not successful, Nevada VR will provide a third-party neutral mediator to attempt resolution.

Signatures

The parties to this MOU either personally or through their duly authorized representatives, have executed this MOU on the dates set out below, and certify that they have read, understood, and agreed to the terms and conditions of this MOU.

The effective date of this MOU is the date of the signature last affixed to this page.

Bureau of Vocational Rehabilitation

Mechelle Merrill, Deputy Administrator of Program Date

Lyon County School District

Amber Cross, Principal Date

Lyon County School District

Rachel Stewart, Executive Director of Special Services Date

Memorandum Of Understanding Between

Department of Employment, Training and Rehabilitation Bureau of Vocational Rehabilitation

Bureau of Services to the Blind and Visually Impaired

Yerington High School

1. Parties

The parties to this Memorandum of Understanding (MOU) are Bureau of Vocational Rehabilitation and Bureau of Services to the Blind and Visually Impaired (Nevada VR), whose address is: 751 Basque Way, Carson City, NV 89706, and Yerington High School **located** in the Lyon School District whose school address is: *114 Pearl Street Yerington, NV 89447*

2. Purpose of MOU

The purpose of this MOU is to outline the roles and responsibilities of Nevada VR and Yerington High School, including financial responsibilities, with respect to the purchase, maintenance, and implementation of the following programs:

- Project Discovery
- iAchieve

These initiatives aim to enhance transition programming and pre-employment transition services (Pre-ETS) for students with disabilities. These initiatives are designed to enhance transition services and provide students with disabilities age-appropriate career exploration, pre-employment transition skills, and opportunities to meet Workforce Innovation and Opportunity Act (WIOA) requirements.

3. Term of MOU

This MOU shall commence upon the day and date last signed and executed by the duly authorized representatives of the parties to the MOU and shall remain in full force and effect until December 31, 2030.

4. **Incorporated Documents**

This MOU is inclusive of the following documents:

- a. Scope of Work

5. **Consideration**

As listed in Attachment AA: Agreement of Understanding

1. Nevada VR will provide Yerington High School with one or more of the following programs, as applicable: ***Project Discovery*** and/or ***iAchieve***.
2. If ***Project Discovery*** and/or ***iAchieve*** are provided, Nevada VR will purchase the necessary equipment and cover the annual cost to replenish consumable supplies, based on the proportion of use by students with disabilities as reported quarterly.
3. If ***Project Discovery*** and/or ***iAchieve*** are provided, Nevada VR will cover the cost of program access, including licensing and instructional materials needed to implement the programs.

6. **Provisions**

- A. ***Amendments*** Any changes, modifications, revisions, or amendments to this MOU, which are mutually agreed upon by the parties to this MOU shall be incorporated by written instrument, executed, and signed by all parties to this MOU.
- B. ***Confidentiality of Information*** All documents, data compilations, reports, computer programs, photographs, data and other work provided to or produced by the Yerington High School in the performance of this MOU shall be kept confidential by Yerington High School unless written permission is granted by BVR for its release or disclosure is required by law. If and when Yerington High School receives a request for

information subject to this MOU, Yerington High School shall notify Agency within ten (10) days of such request and not release such information to a third party unless directed to do so by Agency or as otherwise required by law.

- C. ***Force Majeure*** Neither party shall be deemed to be in violation of this MOU if it is prevented from performing any of its obligations hereunder due to strikes, failure of public transportation, civil or military authority, acts of public enemy, acts of terrorism, accidents, fires, explosions, or acts of God, including, without limitation, earthquakes, floods, winds, or storms. In such an event the intervening cause must not be through the fault of the party asserting such an excuse, and the excused party is obligated to promptly perform in accordance with the terms of the MOU after the intervening cause ceases.
- D. ***Indemnification*** Neither party waives any right or defense to indemnification that may exist in law or equity.
- E. ***Waiver Of Breach*** Failure to declare a breach or the actual waiver of any particular breach of the MOU or its material or nonmaterial terms by either party shall not operate as a waiver by such party of any of its rights or remedies as to any other breach.
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Agency: Bureau of Vocational Rehabilitation

Contact Name: Mechelle Merrill

Contact Title: Deputy Administrator of Programs

Contact Address: 751 Basque Way, Carson City, NV 89706

School: Yerington High School

Contact Name: Rachel Stewart

Contact Title: Executive Director - Special Services

Contact Address: 25 E Goldfield Ave Yerington, NV 89447

- I. **Termination of MOU** This MOU may be terminated for convenience by either party upon thirty (30) days written notice.
- J. **Waiver** The waiver of any breach of any term or condition in this MOU shall not be deemed a waiver of any prior or subsequent breach. Failure to object to a breach shall not constitute a waiver.

Scope of Work:

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Roles and Responsibilities:

Nevada VR

1. Nevada VR will fund 100% of the purchase cost for the Project Discovery, and/or iAchieve programs provided to Yerington High School, depending on the programs purchased and implemented at the school.

2. Annually, Nevada VR will pay for the cost to replenish consumable goods and/or instructional materials associated with these programs. Nevada VR's replenishment cost will be calculated based on the proportion of use by students with disabilities as reported quarterly. See example below:

Example: If 100 students utilize one or more of the programs in a year, and 20 of those students have a disability (20% of total use), Nevada VR will cover 20% of the replenishment costs for consumables or instructional materials. Yerington High School will provide Nevada VR's Statewide Program Officer with student use data and a list of replacement items to determine the VR replenishment participation cost.

3. Nevada VR will provide Yerington High School with contact information for the assigned Nevada VR counselor(s) and relevant process flow charts to support communication and fidelity to the VR referral and service process.

4. Nevada VR will ensure that the Statewide Program Officer overseeing Pre-ETS and related programs, as well as the District Manager 1, complete annual federal FERPA training to maintain compliance.

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2. Yerington High School will provide school staff to oversee and run the lab.
3. **Project Discovery**, and **iAchieve** are purchased for the benefit of students with disabilities (IEP or 504) at Yerington High School. Yerington High School will ensure priority use of the lab goes to students with disabilities. Only if all students with disabilities who want to or are able to benefit from the lab have opportunity, then the lab will be made available to students without disabilities.
4. Yerington High School will provide accurate student participation data to the VR team within 30 calendar days of the conclusion of each semester. Reports with personally identifiable information (PII) should be transmitted via a mutually recognized secure platform to ensure FERPA is maintained. Information that does not contain PII or is aggregate should be submitted to the Statewide Program Officer at pre-ets@detr.nv.gov.

The data elements required for a student with a disability who is receiving Pre-ETS and has not applied for or been determined eligible for VR services include:

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- Birthdate of student
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- Student's disability (IEP or 504)
- Start date of pre-employment transition services

- Name pre-employment transition services provided
 - Name of instructor
 - Pre & post student evaluation
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5. Yerington High School will be responsible for collecting, maintaining, and submitting deliverable documentation and data on students with disabilities participating in Project Discovery, and iAchieve. This includes ensuring accuracy, completeness, and timely reporting in accordance with Nevada VR requirements for monitoring and federal reporting purposes.
 6. Yerington High School will be responsible for obtaining written consent for the release of confidential information related to student participation in Project Discovery, and iAchieve. This includes using Nevada VR-approved consent forms and ensuring compliance with applicable federal and state privacy regulations for the purpose of sharing data with Nevada VR.
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Mutual Party Responsibilities

1. Both parties agree to collaborate to increase the delivery of Nevada VR-provided Pre-Employment Transition Services (Pre-ETS) through the implementation and expansion of all supported programs, including Project Discovery, and iAchieve.
2. Both parties agree to collaborate in improving the reporting of all school-based Pre-ETS activities. This includes identifying and documenting all Pre-ETS service sources provided through Project Discovery, iAchieve, and any additional school-based instruction or programming in partnership with Nevada VR.
3. Both parties agree to support recruitment efforts for student participation in Project Discovery, and iAchieve, with a focus on students receiving services under Section 504 or an Individualized Education Program (IEP). Recruitment efforts will be jointly coordinated to ensure equitable access for all eligible students.

4. Both parties agree to uphold the Family Educational Rights and Privacy Act (FERPA) and any applicable federal and state privacy laws when sharing student data related to participation in Project Discovery, iAchieve, or other Pre-ETS activities. All data sharing will be conducted in accordance with signed consent forms and appropriate confidentiality agreements.

Definitions:

Pre-Employment Transition Services

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- Workplace readiness training: May include services that teach skills such as communication and interpersonal skills, financial literacy, group orientation and mobility skills, job-seeking skills and understanding employer expectations for punctuality and performance, as well as other "soft" skills

necessary for employment. Workplace readiness training can occur in a classroom, virtually or on-the-job.

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Student with a Disability

A student with a disability is an individual with a disability in a secondary, postsecondary, or other recognized education program who is not younger than 14 years of age and is not older than 21 (except 22 per NRS 388.5223) years of age and is either eligible for, and receiving, special education or related services under part B of IDEA or a student who is an individual with a disability for purposes of Section 504 of the Rehabilitation Act.

Transition Services

A coordinated set of activities for a student designed within an outcome-oriented process that promotes movement from school to post-school activities including post-secondary education, vocational training, competitive integrated employment (including supported employment), continuing and adult education, adult services, independent living or community participation. The coordinated set of activities must be based upon the student's needs, taking into account the individual's preferences and interests, and must include instruction, community experiences, the development of employment and other

post-school adult living objectives, and, if appropriate, acquisition of daily living skills and functional vocational evaluation. Transition services must promote or facilitate the achievement of the employment outcome identified in the student's or youth's IEP and include outreach to and engagement of the parents, or as appropriate, the representative of such a student or youth with a disability.

Dispute Resolution

- Nevada VR and the *Yerington High School* model and support coordination and conflict resolution to be addressed at the lowest possible level.
- Interagency disputes regarding reimbursement or implementation of the provisions of this agreement will be resolved informally, if possible.
- If informal resolution is not successful, Nevada VR will provide a third-party neutral mediator to attempt resolution.

Signatures

The parties to this MOU either personally or through their duly authorized representatives, have executed this MOU on the dates set out below, and certify that they have read, understood, and agreed to the terms and conditions of this MOU.

The effective date of this MOU is the date of the signature last affixed to this page.

Bureau of Vocational Rehabilitation

Mechelle Merrill, Deputy Administrator of Program Date

Lyon County School District

Kathy Bomba-Edgerton, Principal Date

Lyon County School District

Rachel Stewart, Executive Director of Special Services Date

LYON COUNTY SCHOOL DISTRICT
TRAVEL REQUEST

NOTE: See LCSD Board Policy GBCF: Work-Related Travel for all requirements.

Name(s) of Attendees Robert 'Kent' Jones, Kylie Smith, DeAnn Kelsey

SCHOOL East Valley Elementary School

NAME OF CONFERENCE: 2026 National ESEA Conference
(Do Not Use Acronyms)

(ATTACH conference program information and provide website address)

CITY/STATE OF CONFERENCE: Denver Colorado

DATE OF DEPARTURE: February 9th 2026 DATE OF RETURN: February 12th 2026

Training/Travel/Conference is (check all that apply):
Mandated by the state Mandated by the district
Needed for certification/licensing Related to the District Performance Plan Related to our School 83
Performance Plan Related to a specific program/course Other

Provide a detailed description below of the focus of the conference, and how attending will have a positive impact on climate, culture, and student learning.

This year the National ESEA Conference is three days of learning and skill building focused on supporting disadvantaged children. The event focuses on sharing resources and strategies relevant to Title 1 and other federally funded programs. We will receive updates about the most current funding issues and presenters who have taken steps to help students succeed.

With the information and knowledge we will be receiving and gaining; and included in our registration, conference sessions are digitally recorded and includes access to all session videos for three-months after the Conference.

TRAVEL APPROVED: Date

Robert K Jones
Site administrator or supervisor signature

TRAVEL APPROVED: Date 11/13/25

Stacy Hooper, EdD
Superintendent or designee signature

District Office Use Only

Received by District Office

Date: 11/13/25

Board Approved: Yes () No ()

Date: _____

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

ESTIMATED EXPENSES

If funded by a grant or other, specify grant/other name here: Title 1 Grants

	<u>Total</u>	District Office	Grant	School Site	Other
BUDGET# 280.633.0000.000.2213.330.10206.26.000 Registration Fees: Attendees <u>3</u> x <u>719</u> Reg. fee	\$ 2157	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
BUDGET# 280.633.0000.000.2213.580.10206.26.000 Travel By: <u>Air / 3 x 385.07</u> (Air, district car, private car for personal convenience, etc.)	\$ 1155.21	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
BUDGET# 280.633.0000.000.2213.330.10206.26.000 Lodging: Room rate <u>\$ 498</u> x <u>3</u> nights	\$ 1494	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
(Use GSA ratings for lodging and meals www.gsa.gov ATTENDEE WILL OWE DIFFERENCE if applicable) <u>lodging receipts must be obtained and sent to District Office upon return.</u>					
Meals: Breakfast \$ <u>23</u> x <u>3x2</u> days	\$ 69	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Lunch \$ <u>26</u> x <u>3x2</u> days	\$ 156	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Dinner \$ <u>38</u> x <u>3x2</u> days	\$ 228	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Incidental \$ <u>5</u> x <u>3x2</u> days	\$ 90	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Substitutes: # of Days <u>3</u> x \$ <u>145</u> /day	\$ 435	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Other transportation fees: (i.e. car rental, taxi, shuttle, parking, mileage to/from airport, etc.)	\$	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Other Miscellaneous expenses: (attach explanation)	\$	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
TOTAL EXPENSES	\$ 5784.21	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

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

Conference Information

Conference Dates & Times:	February 10th-February 12th 2026
Name of where conference/training is being held (i.e. Hotel, School, College, Convention Center):	Colorado Convention Center, Denver Colorado

Airline Information

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

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

Date & Time you wish to DEPART:	February 9th 2026 1:15 pm
Date & Time you wish to RETURN:	February 12th 2026 4:05 pm
List any special notes here:	We would like to arrive the night of the February 9th because the Key note speaker starts at

Are you renting a car? Yes No How many days?

Note: Car insurance should be declined as the district insurance provides adequate coverage.

Lodging Information

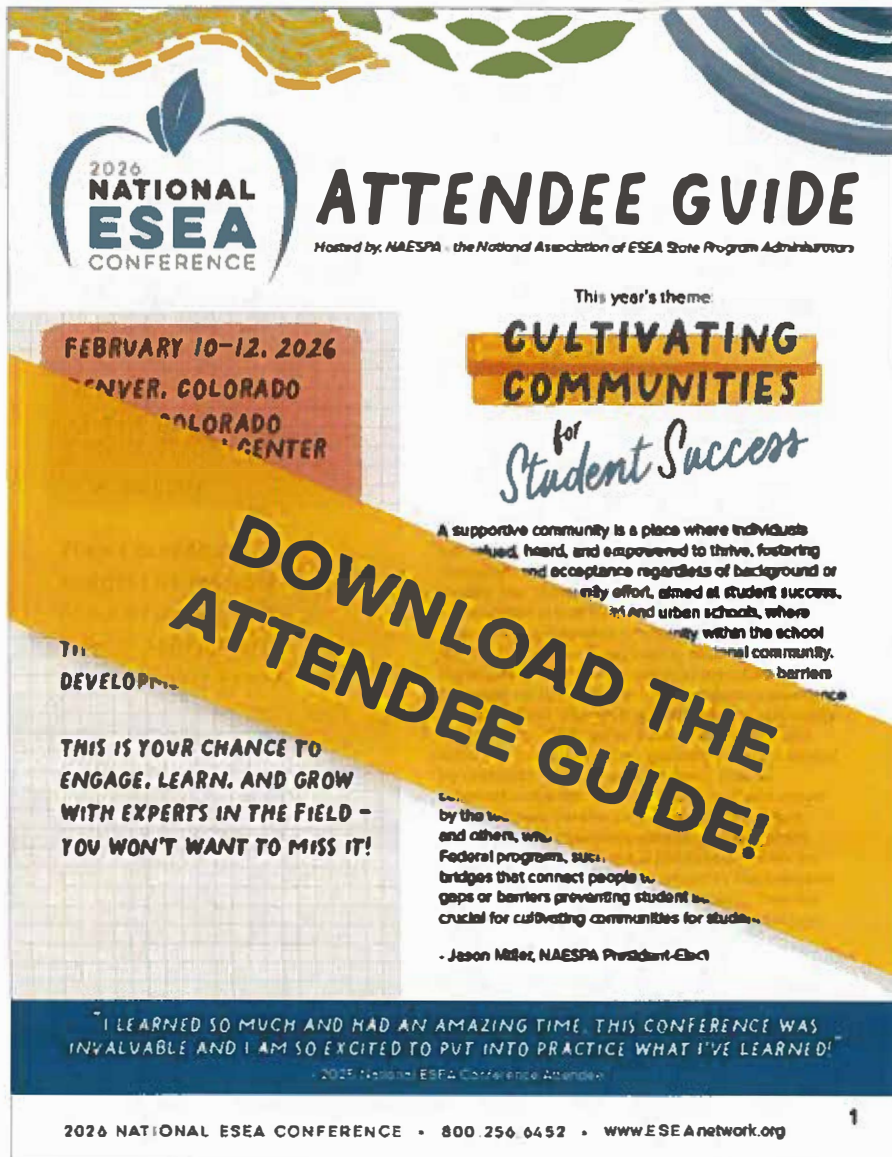
Note: Lodging must be made by Attendee or Site for purchase order payments only. No district office credit card charges.

Lodging GSA (Per Diem Rate) : _____	All travelers agree to share lodging as appropriate? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
Register under what name(s)?	Robert Jones, Kylie Smith and DeAnn Kelsey
Name, Address, Phone number of lodging establishment:	Home2 Suites by Hilton, 801 15th Street, Denver Co, 80202 303.759.1301

DEADLINE DATE: _____

Code Information: _____

NOTE: Please furnish a copy of any information you have on the conference, workshop, training, etc. Please email travel request with SIGNATURES to Superintendent's office for approval.



The Attendee Guide has all the information you'll need to attend the 2026 National ESEA Conference. [DOWNLOAD IT NOW!](#)

ATTENDEE POLICIES

Registration Types & Prices

INDIVIDUAL REGISTRATION In-Person & Virtual

\$649 – EARLY BIRD PRICE

Available June 3 - October 31, 2025

No Longer Available

\$719 – STANDARD PRICE

Starting November 1, 2025

[Download the Attendee Guide for More Information](#)

NOTE: If paying by check, the check must be received no later than February 3, 2026.

GROUP REGISTRATION
10 or more people

\$609/each

June 3 - November 30, 2025

[Group Registration FAQs](#)

REGISTER NOW

Exhibit Hall Schedule

The National ESEA Conference includes two full days of exhibits inside the Exhibit Hall and many Conference sessions presented by exhibitors. Be sure to carve out some time on Wednesday and Thursday to get acquainted with exhibiting organizations and learn about their products and services.

Tuesday February 10

Exhibit Hall Open
9:15am - 4:45pm

Morning Break
9:30am - 10:30am

Sponsored Sessions
4:15pm - 5:30pm

Flight Details

✔ Book now with our **Free 24-Hours Cancellation** ⓘ and **Price Match Promise** ⓘ.

Reno to Denver - Mon, Feb 09

Travel time: 2h 15m. Nonstop

1:15 pm — 4:30 pm

RNO (Reno) - DEN (Denver)

Flight Time : 2h 15m



United Airlines

Flight 1534 - Aircraft 738

Cabin: Coach

Brand Name: Basic Economy

[Fare Rules](#) ⓘ

Denver to Reno - Thu, Feb 12

Travel time: 2h 30m. Nonstop

4:05 pm — 5:35 pm

DEN (Denver) - RNO (Reno)

Flight Time : 2h 30m



United Airlines

Flight 1604 - Aircraft 738

Cabin: Coach

Brand Name: Basic Economy

Free 24h Cancellation ⓘ
Book With Confidence!

Please make your payment within the next **20 minutes** to keep this session active ⓘ

Price Details (USD)

Travelers	Price Per Person	Subtotal ⓘ
3 x Adult	\$385 ⁰⁷	\$1,155 ²¹

Travel Protection
\$25.⁹⁹ per person

[+ Add Now](#)

Total Price (USD) ⓘ

~~\$1,155²¹~~

As low as **\$105/mo** with [Learn more](#)

All fares are quoted in USD. Some airlines may charge [baggage fees](#). Your credit/debit card may be billed in multiple charges totaling the final total price. Promo Code is off our service fees

88

[Continue to Seats](#)



Schwartz, Mary <mschwartz@lyoncsd.org>

Your Feb-09-2026 Confirmation #55198281

1 message

Home2 Suites by Hilton Confirmed <noreply@h6.hilton.com>
To: mschwartz@lyoncsd.org

Wed, Nov 12, 2025 at 2:17 PM



Join Hilton Honors

Get instant benefits by joining – for free.




See you soon, Robert Jones

Your reservation for Feb-09-2026 has been confirmed.

Confirmation #55198281



Home2 Suites by Hilton Denver Downtown Convention Center

 801 15th Street
Denver CO 80202 US
Maps & Directions>>

 +13037591301

9

MON
FEB



3 Nights

12 THU
FEB

Check In: 3:00 PM

Check Out: 11:00 AM



Add to Calendar

Your Room Information

Guest Name: Robert Jones
Guests: 1 Adult
Rooms: 1
Room Plan: 1 KING STUDIO SUITE

Your Rate Information BEST AVAILABLE RATE

Rate per night

09-Feb-2026 - 10-Feb-2026	227.00 USD
10-Feb-2026 - 11-Feb-2026	271.00 USD
11-Feb-2026 - 12-Feb-2026	234.00 USD

Total for Stay per Room Rate **732.00 USD**

Taxes 115.29 USD

Total price for Stay **847.29 USD**



[Modify Your Reservation >>](#)



Schwartz, Mary <mschwartz@lyoncsd.org>

Your Feb-09-2026 Confirmation #55204151

1 message

Home2 Suites by Hilton Confirmed <noreply@h6.hilton.com>
To: mschwartz@lyoncsd.org

Wed, Nov 12, 2025 at 2:14 PM



Join Hilton Honors

Get instant benefits by joining – for free.



See you soon, **Kylie Smith**

Your reservation for Feb-09-2026 has been confirmed.

Confirmation #55204151



Home2 Suites by Hilton Denver Downtown Convention
Center



801 15th Street
Denver CO 80202 US
Maps & Directions>>



+13037591301

9 MON
FEB

Check In: 3:00 PM


3 Nights

12 THU
FEB

Check Out: 11:00 AM



[Add to Calendar](#)

Your Room Information

Guest Name: Kylie Smith
Guests: 2 Adults
Rooms: 1
Room Plan: 2 QN BEDS STUDIO SUITE

Your Rate Information BEST AVAILABLE RATE

Rate per night

09-Feb-2026 - 10-Feb-2026	237.00 USD
10-Feb-2026 - 11-Feb-2026	281.00 USD
11-Feb-2026 - 12-Feb-2026	244.00 USD

Total for Stay per Room Rate **762.00 USD**

Taxes 120.02 USD

Total price for Stay **882.02 USD**



[_Modify Your Reservation >>](#)



FY 2026 per diem rates for Denver, Colorado

Meals and incidental expenses (M&IE) rates and breakdown

Primary destination	County	M&IE total	Breakfast	Lunch	Dinner	Incidental expenses	First and lastday of travel
Boulder / Broomfield	Boulder / Broomfield	\$80	\$20	\$22	\$33	\$5	\$60.00
Denver / Aurora	Denver / Adams / Arapahoe / Jefferson	\$92	\$23	\$26	\$38	\$5	\$69.00

LYON COUNTY SCHOOL DISTRICT
TRAVEL REQUEST

NOTE: See LCSD Board Policy GBCF: Work-Related Travel for all requirements.

Name(s) of Attendees Jeremy Satalick

SCHOOL Dayton Intermediate School

NAME OF CONFERENCE: National Elementary and Secondary Education Act Conference (Title 1)
(Do Not Use Acronyms)

(ATTACH conference program information and provide website address)

CITY/STATE OF CONFERENCE: Denver, CO

DATE OF DEPARTURE: 2/9/26

DATE OF RETURN: 2/12/26

Training/Travel/Conference is (check all that apply):
Mandated by the state Mandated by the district
Needed for certification/licensing Related to the District Performance Plan Related to our School Performance Plan Related to a specific program/course Other 94

Provide a detailed description below of the focus of the conference, and how attending will have a positive impact on climate, culture, and student learning.

This years conference focus is Cultivation Communities for Student Success. "A supportive community is a place where individuals feel valued, heard, and empowered to thrive, fostering connection and acceptance regardless of background or identity. This community effort, aimed at student success is exemplified in both rural and urban schools, whereschool leaders cultivate a community within the schoolthat extends into the larger town or regional community. These communities work together to overcome barriers to student success".

Attending this confernece will be a great oppportunity to connect and network with other educators from around the country and learn new ideas from nationally recognized presentors. I will be able to bring these ideas and lessons back to Dayton Intermeidate School to help support our School Improvement process.

TRAVEL APPROVED: Date 12/2/25



Site administrator or supervisor signature

TRAVEL APPROVED: Date 12/3/25



Superintendent or designee signature

District Office Use Only

Received by District Office

Date: 12/3/25

Board Approved: Yes () No ()

Date: _____

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

ESTIMATED EXPENSES

If funded by a grant or other, specify grant/other name here: Title 1

	<u>Total</u>	<i>District Office</i>	<i>Grant</i>	<i>School Site</i>	<i>Other</i>
BUDGET# 280.633.0000.000.2400.330.10208.26.00 Registration Fees: Attendees <u>1</u> X <u>719</u> Reg. fee \$ <u>719</u>	\$ 719	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
BUDGET# 280.633.0000.000.2400.580.10208.26.000 Travel By: Air \$ <u>317</u> (Air, district car, private car for personal convenience, etc.)	\$ 317	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
BUDGET# 280.633.0000.000.2400.580.10208.26.000 Lodging: Room rate \$ <u>269</u> X <u>4</u> nights \$ <u>1076</u>	\$ 1076	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
(Use GSA ratings for lodging and meals www.gsa.gov ATTENDEE WILL OWE DIFFERENCE if applicable) <u>lodging receipts must be obtained and sent to District Office upon return.</u>					
Meals: Breakfast \$ <u>23</u> X <u>4</u> days \$ <u>92</u>	\$ 92	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Lunch \$ <u>26</u> X <u>4</u> days \$ <u>104</u>	\$ 104	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Dinner \$ <u>38</u> X <u>4</u> days \$ <u>152</u>	\$ 152	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Incidental \$ <u>5</u> X <u>4</u> days \$ <u>20</u>	\$ 20	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Substitutes: # of Days <u>0</u> X \$ /day		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Other transportation fees: (i.e. car rental, taxi, shuttle, parking, mileage to/from airport, etc.) \$ <u>100</u>	\$ 100	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Other Miscellaneous expenses: (attach explanation)		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
TOTAL EXPENSES	\$ 2580				

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

Conference Information

Conference Dates & Times: 2/10/26 (8:00am) - 2/12/26 (4:15 pm)

Name of where conference/training is being held
(i.e. Hotel, School, College, Convention Center): Colorado Convention Center

Airline Information

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

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

Date & Time you wish to DEPART: 2/9/26 at 2:35 pm

Date & Time you wish to RETURN: 2/13/26 at 7:55 am

List any special notes here:

Are you renting a car? Yes No How many days?

Note: Car insurance should be declined as the district insurance provides adequate coverage.

Lodging Information

Note: Lodging must be made by Attendee or Site for purchase order payments only. No district office credit card charges.

Lodging GSA (Per Diem Rate) : 165 All travelers agree to share lodging as appropriate? Yes No

Register under what name(s)? Jeremy Satalick

Name, Address, Phone number of lodging establishment: Embassy Suites 1420 Stout St. Denver, CO 80202

DEADLINE DATE :

Code Information: Book hotel and conference registr:

NOTE: Please furnish a copy of any information you have on the conference, workshop, training, etc. Please email travel request with SIGNATURES to Superintendent's office for approval.

You chose a Basic fare
 Basic fares are non-refundable except as allowed by our 24-hour cancellation policy. Flight changes are allowed but require a fare upgrade. Customers may be eligible for a flight credit if canceled at least 10 minutes prior to the flight's original departure time. Checked bag fees may apply.

Earn a \$300 statement credit and 20,000 Rapid Rewards® points.
 Plus, first checked bag is free.*
 Apply now > Terms apply

Trip & Price Details

Price Passengers Seats Payment Confirmation

✈ Flight Modify

Mon 2/9	RNO	DEN	2 hr 10 min	REYNOL	Main
	2:35 PM	5:45 PM			
1 Passenger Seat assigned at check-in					
Fri 2/13	DEN	RNO	2 hr 35 min	REYNOL	Basic
	7:05 AM	9:30 AM			
1 Passenger Seat assigned at check-in					

Base fare 1 Passenger(s)	\$205.45
Taxes and fees	\$50.51
Flight total	\$315.96
<small>or from \$315.96* with 13 points. Learn more</small>	

YOU PAY TODAY** \$315.96
CREDIT ON YOUR STATEMENT** -\$300.00
TOTAL AFTER STATEMENT CREDIT **\$15.96**
**May post on separate statements

Helpful Information:

- All fares and fare ranges are subject to change until purchased and are per person for each way of travel.
- For more information regarding Cash + Points, visit Southwest.com/points

✈ Upgrade Flight





U.S. General Services Administration

FY 2026 per diem rates for Denver, Colorado

Meals and incidental expenses (M&IE) rates and breakdown

Primary destination	County	M&IE total	Breakfast	Lunch	Dinner	Incidental expenses	First and lastday of travel
Boulder / Broomfield	Boulder / Broomfield	\$80	\$20	\$22	\$33	\$5	\$60.00
Denver / Aurora	Denver / Adams / Arapahoe / Jefferson	\$92	\$23	\$26	\$38	\$5	\$69.00



FY 2026 per diem rates for Denver, Colorado

Daily lodging rates (excluding taxes) | October 2025 - September 2026

Primary destination	County	2025 Oct	Nov	Dec	2026 Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep
Boulder / Broomfield	Boulder / Broomfield	\$173	\$125	\$125	\$125	\$125	\$125	\$125	\$173	\$173	\$173	\$173	\$173
Denver / Aurora	Denver / Adams / Arapahoe / Jefferson	\$215	\$165	\$165	\$165	\$165	\$165	\$215	\$215	\$215	\$215	\$215	\$215



ATTENDEE GUIDE

Hosted by, NAESPA - the National Association of ESEA State Program Administrators

This year's theme:

CULTIVATING COMMUNITIES

*for
Student Success*

**FEBRUARY 10-12, 2026
DENVER, COLORADO
AT THE COLORADO
CONVENTION CENTER
and ONLINE**

**JOIN COLLEAGUES FROM
ACROSS THE NATION
FOR A DYNAMIC AND
TIMELY PROFESSIONAL
DEVELOPMENT EXPERIENCE.**

**THIS IS YOUR CHANCE TO
ENGAGE, LEARN, AND GROW
WITH EXPERTS IN THE FIELD -
YOU WON'T WANT TO MISS IT!**

A supportive community is a place where individuals feel valued, heard, and empowered to thrive, fostering connection and acceptance regardless of background or identity. This community effort, aimed at student success, is exemplified in both rural and urban schools, where school leaders cultivate a community within the school that extends into the larger town or regional community. These communities work together to overcome barriers to student success. Drawing from my personal experience as a high school dropout, it was this sense of community in a Print Shop class, led by a supportive teacher and aided by community-based organizations, that facilitated my graduation and college attendance. In these communities the students feel seen, heard, and valued by the teachers, parents, counselors, administrators, and others, who collectively work to address barriers. Federal programs, such as the ESEA programs are the bridges that connect people to resources that overcome gaps or barriers preventing student success. They are crucial for cultivating communities for student success.

- Jason Miller, NAESPA President-Elect

**"I LEARNED SO MUCH AND HAD AN AMAZING TIME. THIS CONFERENCE WAS
INVALUABLE AND I AM SO EXCITED TO PUT INTO PRACTICE WHAT I'VE LEARNED!"**

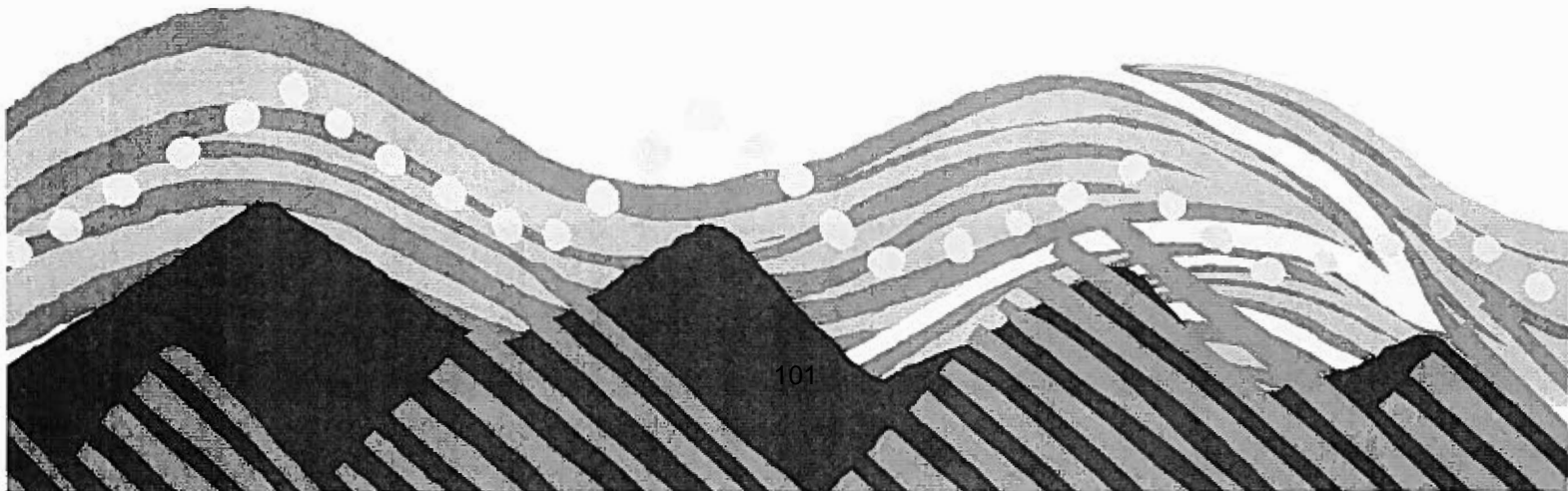
- 2025 National ESEA Conference Attendee

WHAT IS THE ESEA CONFERENCE?

The National ESEA Conference is an annual project of the National Association of ESEA State Program Administrators (NAESPA) and the only conference focused entirely on federal education programs for disadvantaged students. The Conference emphasizes the critical nature of doing what's right and what's needed today - to help every child succeed and achieve at high levels.

The Elementary and Secondary Education Act (ESEA) was signed into law in 1965 by President Lyndon B. Johnson as a legislative priority of the "War on Poverty." ESEA has undergone several forms of reauthorization, which initiated and augmented educational programs designed to improve the quality of elementary and secondary education in the United States. Title I, Part A is the largest federally funded ESEA program designed to address the educational needs of underprivileged children. The following Elementary and Secondary Education Act (ESEA) and related programs serve as the cornerstone for all sessions and programming of the National ESEA Conference:

- *TITLE I, PART A* - Education for the Disadvantaged
- *TITLE I, PART C* - Education of Migratory Children
- *TITLE I, PART D* - Neglected & Delinquent
- *TITLE II, PART A* - Supporting Effective Instruction
- *TITLE III, PART A* - English Learners & Immigrant Education
- *TITLE IV, PART A* - Student Support & Academic Enrichment
- *TITLE IV, PART B* - 21st Century Community Learning Centers
- *TITLE V, PART B* - Rural Education Initiative
- *TITLE VI, PART A* - Indian, Native Hawaiian, and Alaska Native Education
- *TITLE VII, PART B* - McKinney-Vento Homeless Assistance Act, Education for Homeless Children and Youth
- *IDEA* - Individuals with Disabilities Act (Special Education)



WELCOME!

A DUAL APPROACH

The 2026 National ESEA Conference offers two meaningful ways to engage:

Join us in Denver - where in-person sessions, valuable networking, and shared experiences take center stage.

Prefer to attend remotely? Register virtually to access live-streamed sessions, on-demand content, and interactive opportunities—from wherever you are.

No matter how you attend, you'll receive the same powerful content and connect with a nationwide community of educators committed to student success.

"THIS IS A FANTASTIC CONFERENCE AND THE HYBRID/ VIRTUAL FUNCTION IS OUTSTANDING. VIDEOS WERE AVAILABLE TO REVIEW IMMEDIATELY AND THE QUALITY WAS TOP NOTCH."

-2025 National ESEA Conference Attendee

SESSION FORMATS

We're pleased to offer four types of sessions, which allow both the in-person and virtual audience access to each and every session on the schedule.

Hybrid Lecture sessions are presented in-person in Denver, while simultaneously live-streamed to the virtual audience. Lecture sessions are recorded for later viewing by all audiences. (60 minutes)

In-Person Workshop sessions involve an interactive component, with the presenter(s) in-person in Denver. In-person workshop sessions are recorded for later viewing by all audiences. (60 minutes)

Hybrid Workshop sessions are presented in-person in Denver, while simultaneously live-streamed to the virtual audience. Workshop sessions involve an interactive component, with the audience seated at round tables. Workshops are recorded for later viewing by all audiences. (60 minutes)

Sponsored sessions take place in-person in Denver. Presented by our commercial partners, these sessions may include references to products and services of interest to the ESEA community. Sponsored sessions follow the same formats referenced above. (60 minutes)

HEALTH & SAFETY

The health and safety of our attendees, presenters, and exhibitors is our highest priority. All in-person conference participants must be willing and available to adhere to any and all health and safety requirements in place at the time of the Conference as specified by the Association, Show Management, the host venue, or any governmental authority. We look forward to seeing you in Denver!

CONFERENCE SCHEDULE

Times shown are listed in Mountain Standard Time
(local time Denver, CO)

MONDAY, FEBRUARY 9

12:00 PM – 9:00 PM - Badge Pick Up

TUESDAY, FEBRUARY 10

7:00 AM – 5:00 PM - Badge Pick Up

8:00 AM – 9:30 AM - Opening Keynote

9:15 AM – 4:45 PM - Exhibit Hall Open

9:30 AM – 10:30 AM - Explore the Exhibit Hall

10:30 AM – 4:00 PM - Concurrent Sessions

4:15 PM – 5:30 PM - Sponsored Sessions

WEDNESDAY, FEBRUARY 11

7:45 AM – 5:00 PM - Badge Pick Up

8:00 AM – 9:15 AM - Keynote

9:15 AM – 3:00 PM - Exhibit Hall Open

9:30 AM – 12:15 PM - Concurrent Sessions

12:15 PM – 1:15 PM - Explore the Exhibit Hall

1:15 PM – 4:00 PM - Concurrent Sessions

4:15 PM – 5:15 PM - Sponsored Sessions

THURSDAY, FEBRUARY 12

8:45 AM – 3:30 PM - Badge Pick Up

9:00 AM – 10:15 AM - Keynote

10:30 AM – 4:15 PM - Concurrent Sessions

Schedule subject to change.

Complete schedule with session details will be available in fall 2025.

"FROM MOTIVATIONAL SESSIONS TO HANDS-ON LEARNING, THE CONFERENCE PROVIDED AN EXCELLENT OPPORTUNITY TO REFLECT, GROW, AND CONNECT WITH LIKE-MINDED PROFESSIONALS. I LEFT FEELING ENERGIZED, MORE KNOWLEDGEABLE, AND EXCITED TO IMPLEMENT WHAT I'VE LEARNED. IT WAS A TRULY VALUABLE EXPERIENCE."

- 2025 National ESEA Conference Attendee

REGISTRATION OPTIONS

Virtual and In-Person Registrations are priced the same.

		INDIVIDUAL	GROUP PACKAGE <small>Mix & Match in-person and virtual registrations</small>
2025	JUNE	\$649 EARLY BIRD <small>June 3 - October 31</small>	\$609 EACH GROUP RATE <small>(10 or more people) June 3 - October 31</small>
	JULY		
	AUGUST		
	SEPTEMBER		
	OCTOBER		
2026	NOVEMBER	\$719 STANDARD <small>Starting November 1</small>	No Group Packages available after October 31
	DECEMBER		
	JANUARY		
	FEBRUARY		

EVERY REGISTRATION INCLUDES:

- 100+ sessions over three days
- Keynote presentations
- 3-month subscription to all session recordings
- Conference Guide
- Downloadable session materials
- Individual attendance record
- Option to earn graduate-level extension credits
- Virtual Exhibitor Directory

EACH IN-PERSON REGISTRATION INCLUDES ALL THE ABOVE PLUS:

- Attendee-to-attendee networking in-person
- Printed Conference Guide
- Conference App
- Exhibit Hall access for two days
- Lodging at special attendee rates

PURCHASE EARLY FOR THE BEST PRICE!

GROUP REGISTRATION

We're excited to offer a special group discount for ten or more attendee registrations purchased together. Both in-person and virtual registrations may be included in the group of at least ten. This enables schools, districts, or other groups to save on registration costs, pay for multiple attendees in one easy step, and have the flexibility to assign individual attendee names and choose the types of registration, closer to the event.

For group packages of 10 or more attendees, a coupon code will be emailed to the purchaser's account as soon as payment is processed. When they're ready to register, each attendee in your group will enter the coupon code in their account Dashboard at checkout to activate their registration.

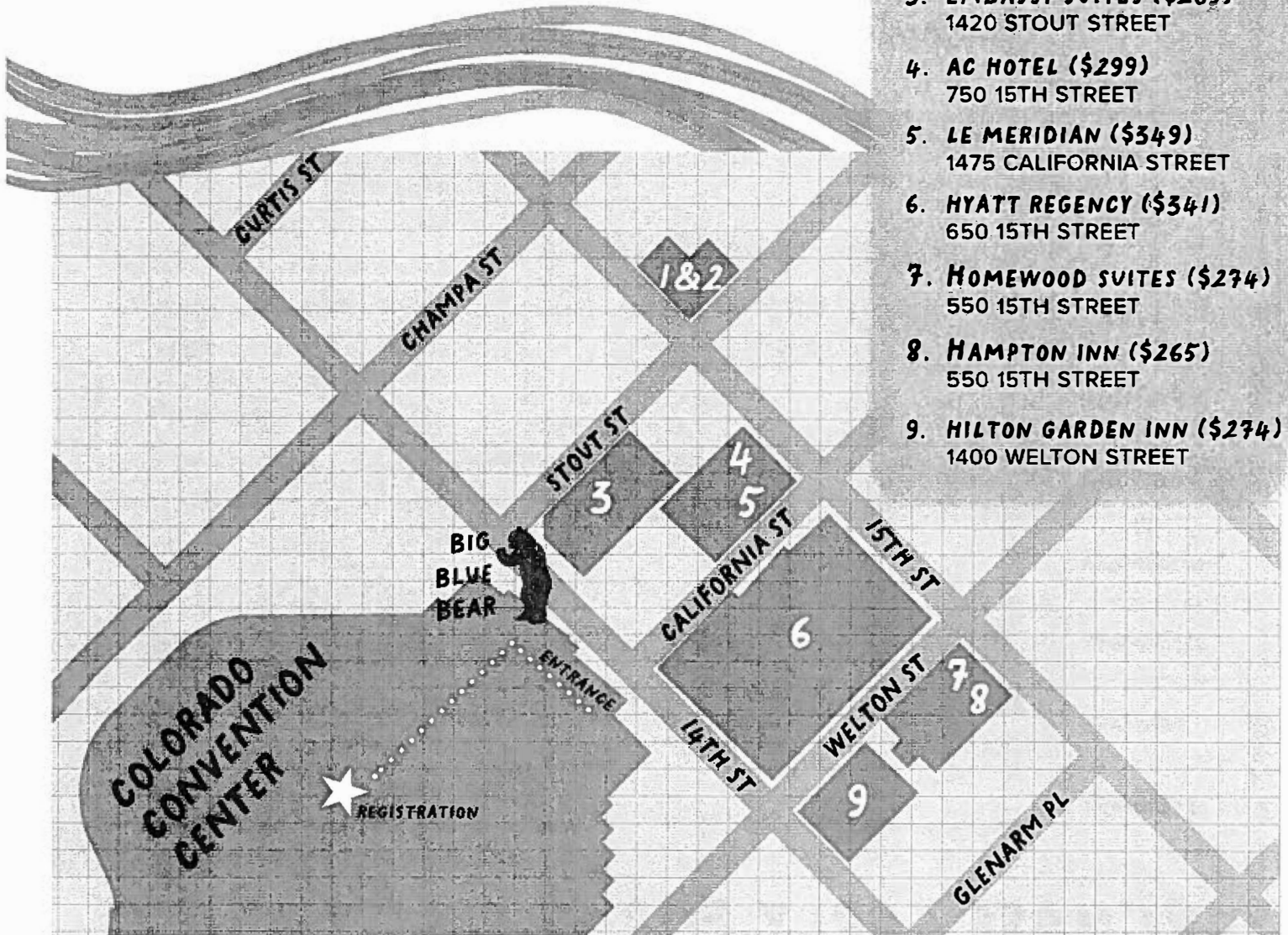
104

CONTINUING EDUCATION

Attendees may earn up to two graduate-level extension credits (GLECs) for attending a majority of Conference sessions. First, register for the Conference, then **enroll here** through the University of San Diego. (Extra \$79 fee applies, enrollment open June 3, 2025 through March 31, 2026.)

HOTELS

1. **HOME2 SUITES (\$263)**
801 15TH STREET
2. **TRU BY HILTON (\$230)**
801 15TH STREET
3. **EMBASSY SUITES (\$269)**
1420 STOUT STREET
4. **AC HOTEL (\$299)**
750 15TH STREET
5. **LE MERIDIAN (\$349)**
1475 CALIFORNIA STREET
6. **HYATT REGENCY (\$341)**
650 15TH STREET
7. **HOMewood SUITES (\$274)**
550 15TH STREET
8. **HAMPTON INN (\$265)**
550 15TH STREET
9. **HILTON GARDEN INN (\$274)**
1400 WELTON STREET



HOTEL PRICING

The National ESEA Conference contracts with several local hotels to ensure the best possible rates. Hotel prices are subject to change.

Hotel rooms are charged at a flat rate. All locally mandated taxes and fees have been paid in advance by the Conference and are itemized on invoices for transparency. Attendees are offered the same flat rates on hotel reservations, regardless of tax-exempt status.

POLICIES

All reservations are made via the event section of your account Dashboard and require payment in full, in advance. In-person registration is required prior to securing a hotel reservation. Hotels will not sell rooms directly to attendees within the conference block nor at the conference rates. Refunds are available on cancelled hotel reservations in accordance with the same sliding-scale refund policy as registration items. A reduction in the number of nights of a hotel reservation is considered a cancellation, and the same refund scale is applied to the cost of each reduced night of the stay.

LYON COUNTY SCHOOL DISTRICT
TRAVEL REQUEST

NOTE: See LCSD Board Policy GBCF: Work-Related Travel for all requirements.

Name(s) of Attendees Rachel Stewart, Elizabeth Gelmstedt, Nicole LaFleur

SCHOOL District Office - Special Services

NAME OF CONFERENCE: 27th Annual Division on Autism and Developmental Disabilities (DADD) Education Conference on Autism, Intellectual Disability, and Other Developmental Disabilities
(Do Not Use Acronyms)

(ATTACH conference program information and provide website address)

CITY/STATE OF CONFERENCE: Long Beach, California

DATE OF DEPARTURE: 1/14/2026 DATE OF RETURN: 1/18/2026

Training/Travel/Conference is (check all that apply): Mandated by the state Mandated by the district 106
Needed for certification/licensing Related to the District Performance Plan Related to our School
Performance Plan Related to a specific program/course Other

Provide a detailed description below of the focus of the conference, and how attending will have a positive impact on climate, culture, and student learning.

I am writing to request your support to attend the 2026 Division on Autism and Developmental Disabilities (DADD) Annual Education Conference, taking place January 14-17, 2026, in Long Beach, California. This conference is one of the only professional learning events focused exclusively on the education of students with autism, intellectual disability, and other developmental disabilities—and it brings together experts in research and practice from across the field.

The 2026 conference features over 300 sessions presenting the latest research and research-based practices across a range of topics including behavior support, communication, transition, mental health, assistive technology, and more. It provides a unique opportunity for hands-on learning, collaboration, and skill-building directly aligned with our shared goals of improving educational outcomes and opportunities for students with disabilities.

As an attendee, I will gain:

- Access to high-quality, evidence-based strategies for immediate classroom application;
- Insight into national and international research and trends in special and inclusive education;
- Tools and resources that can be shared with our team to strengthen our programs and support for all learners;
- Valuable professional connections with educators, administrators, service providers, and researchers working in this specialized area.

This experience will enhance not only my own practice but also allow me to bring back ideas and resources to benefit our broader school community.

TRAVEL APPROVED: Date 12/5/2025

Rachel Stewart
Site administrator or supervisor signature

TRAVEL APPROVED: Date 12/8/25

Tracy Cooper
Superintendent or designee signature

District Office Use Only

Received by District Office Date: 12/8/25

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

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

ESTIMATED EXPENSES

If funded by a grant or other, specify grant/other name here: Special Education Local Plan Part B

	<u>Total</u>	<i>District Office</i>	<i>Grant</i>	<i>School Site</i>	<i>Other</i>
BUDGET# 280.639.0000.200.2213.580.10000.00.000 Registration Fees: Attendees <u>3</u> x <u>625.00</u> Reg. fee	\$ 1931.25	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
BUDGET# 280.639.0000.200.2213.580.10000.00.000 Travel By: <u>Air - Southwest Airlines</u> (Air, district car, private car for personal convenience, etc.)	\$ 843.00	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
BUDGET# 280.639.0000.200.2213.580.10000.00.000 Lodging: Room rate \$ <u>232.00</u> x <u>4 (2)</u> nights	\$ 1856.00	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
(Use GSA ratings for lodging and meals www.gsa.gov ATTENDEE WILL OWE DIFFERENCE if applicable) <u>lodging receipts must be obtained and sent to District Office upon return.</u>					
Meals: Breakfast \$ <u>22.00</u> x <u>5 (3)</u> days	\$ 330.00	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Lunch \$ <u>23.00</u> x <u>3 (3)</u> days	\$ 207.00	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Dinner \$ <u>36.00</u> x <u>4 (3)</u> days	\$ 432.00	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Incidental \$ <u>5.00</u> x <u>5 (3)</u> days	\$ 75.00	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Substitutes: # of Days <u>3 (2)</u> x \$ <u>145.00</u> /day	\$ 870.00	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Other transportation fees: (i.e. car rental, taxi, shuttle, parking, mileage to/from airport, etc.)	\$ 190.00	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Other Miscellaneous expenses: (attach explanation)	\$	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
TOTAL EXPENSES	\$ 6734.25	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

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

Conference Information

Conference Dates & Times:	January 14, 2026 7:30 AM- January 17, 2026 12:00 PM
Name of where conference/training is being held (i.e. Hotel, School, College, Convention Center):	The Westin Long Beach, 333 East Ocean Boulevard, Long Beach, California

Airline Information

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

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

Date & Time you wish to DEPART:	January 14, 2026 7:00 AM
Date & Time you wish to RETURN:	January 18, 2026 10:30 AM
List any special notes here:	

Are you renting a car? Yes No How many days?

Note: Car insurance should be declined as the district insurance provides adequate coverage.

Lodging Information

Note: Lodging must be made by Attendee or Site for purchase order payments only. No district office credit card charges.

Lodging GSA (Per Diem Rate):	191.00	All travelers agree to share lodging as appropriate?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
Register under what name(s)?	Rachel Stewart		
Name, Address, Phone-number of Lodging establishment:	Courtyard by Marriott Long Beach Downtown, 500 East First Street, Long Beach, California 90802 (562)435-8511		

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

NOTE: Please furnish a copy of any information you have on the conference, workshop, training, etc. Please email travel request with SIGNATURES to Superintendent's office for approval.

- SUMMARY
- AGENDA
- REGISTRATION RATES
- HOTEL
- FAQS AND INFO
- SPONSORS & EXHIBITORS
- DADD ONLINE JOURNAL
- LONG BEACH INFO & LOCAL DISCOUNTS



DADD
 Division on Autism and
 Developmental Disabilities

Register Now

[Already registered?](#)



To see the full conference agenda, select the Agenda tab above and then Full Agenda

Secure your spot now, and get ready for the **premier education conference** focused on students with **autism, intellectual disability, and other developmental disabilities.**

The 2026 DADD Conference brings together research and practice to highlight evidence-based strategies that improve education for students with autism, intellectual disability, and other developmental disabilities. Sessions span a wide range of topics focused on increasing opportunity, access, and student success.

Register by **September 15** to receive early registration discounts. We look forward to welcoming you to **Long Beach, California in January 2026!**

Event Details

When
 Add to Calendar Jan 14 - 17, 2026

Where
 Get Map The Westin Long Beach
 333 East Ocean
 Boulevard

Planner
 Contact Us DADD Conference
 Committee
Conferenceinfo@daddce.com

Important Conference Dates

April 1 - May 31, 2025

- Call for proposals

June - July, 2025

- Proposal peer review process

August 1, 2025

- Proposal decisions sent to primary author

KEYNOTE

INCLUSIVE COLLEGE JOURNEYS: VOICES ON INDEPENDENCE AND ADULTHOOD



Panel of CSU Northridge and Long Beach Post-Secondary Students

JAN 17, 8.00 AM

Moderated by:
Dr. Jovan Jacobs & Chris Coyle
LACOE Division of Special Education

September 15, 2025

- Last day for Early Bird registration rate

October 1, 2025

- Last day for presenters to register
- Last day for exhibitor and sponsorship 25% discount

October 15, 2025

- Draft conference program posted

December 19, 2025 (5pm PST)

- Last day to book a room in the DADD hotel block

January 14, 2026

- Pre-Conference sessions*
- Conference begins (4pm PST)

January 17, 2026

- Conference ends (9am PST)
- Post-Conference sessions*

**Pre- and Post-Conference Sessions are available for a separate fee*

2026 DADD Conference Countdown



Share: Facebook x LinkedIn



[Contact Us](#)

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Event Registration Software Onsite Solutions Webinar Platform



DADD
*Division on Autism and
Developmental Disabilities*

[Register Now](#)

[Already registered?](#)

January 14-17, 2026
Long Beach, California
27th Annual DADD
Education Conference on
Autism, Intellectual Disability, and Other
Developmental Disabilities

Agenda at a Glance

Wednesday, January 14, 2026

***Pre-Conference Morning Coffee**
7:30am

***Pre-Conference- part 1 of 2**
8:30am - 11:30am

Lunch on your own
11:30am - 1:00pm

***Pre-Conference- part 2 of 2**
1:00pm - 4:00pm

General Opening Session & Keynote
4:30pm - 6:00pm

Exhibit Hall Open
4:00pm- 7:00pm

President's Reception
6:00pm - 7:30pm

Thursday, January 15, 2026

Morning Coffee
7:30am

Exhibit Hall Open
7:30am - 4:30pm

Presentations
8:30am - 12:30pm

Lunch- provided
12:30pm - 1:30pm

Presentations
1:30pm - 4:30pm

DADD General Business Meeting
5:00pm - 6:00pm

Evening Social Activity

Friday, January 16, 2026

Morning Coffee
7:30am

Exhibit Hall Open
7:30am - 4:30pm

Presentations
8:30am - 12:30pm

Lunch- provided
12:30pm - 1:30pm

Presentations
1:30pm - 4:30pm

Evening Social Activity and Awards with DJ B Diamond
7:00pm-10:00pm

Saturday, January 17, 2026

Morning Coffee
7:00am

Keynote
8:00am - 9:00am

***Post-Conference Sessions**
9:00am - 12:00pm

**Pre- and Post-Conference Sessions require an additional registration fee*

[Click here to download a PDF version of the Agenda at a Glance](#)

Register Now

[Already registered?](#)



Contact Us

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Register Now

[Already registered?](#)

January 14-17, 2026
Long Beach, California

27th Annual DADD
Education Conference on
Autism, Intellectual Disability, and Other
Developmental Disabilities

- **Processing Fee:** 3% processing charge will be added at checkout
- **Payment Types:** Accepted Payment options include credit card and purchase order (in select cases, see below)
- **Pre-and Post- Conference Sessions:** Pre- and Post-Conference Sessions can be added either during regular conference registration or at a later date by selecting "already registered" under the *Register Now* button or clicking *modify registration* in your confirmation email.

Regular Registration

DADD Member

	Conference Only	Conference & Pre-Conference	Post-Conference
Before 9/15/25	\$425	\$575	+\$100
After 9/15/25	\$475	\$625	+\$150

Non-Member

	Conference Only	Conference & Pre-Conference	Post-Conference
Before 9/15/25	\$575	\$725	+\$100
After 9/15/25	\$625	\$775	+\$150

Student Registration (verified full-time student status)

DADD Student Member

	Conference Only	Conference & Pre-Conference	Post-Conference
Before 9/15/25	\$325	\$475	+\$100
After 9/15/25	\$375	\$525	+\$150

Student Non-Member

	Conference Only	Conference & Pre-Conference	Post-Conference
Before 9/15/25	\$475	\$625	+\$100
After 9/15/25	\$525	\$675	+\$150

Purchase Order Details

Purchase orders will be accepted on a limited basis from school boards and districts. All purchase orders and related inquiries should be emailed to the DADD Executive Director, Jordan Shurr, at: ed@daddcec.com

Purchase orders must include:

1. **School/ Organization name**
2. **Payee name and contact information**
3. **Attendee's full name and email address**
4. **Registration Details:**
 1. **Membership Status:** *Member* (include DADD Membership #) or *Non-Member*
 2. **Student Status:** *Student* (verifiable full-time) or *Non-Student*
 3. **Registration Type:** *Conference, Pre-Conference, and/or Post-Conference*
5. **Total Registration Cost-** see table above for pricing list (+3% for processing)

An invoice will be issued based on the information provided. **Full payment must be received by January 1, 2026** to confirm registration. Early bird pricing only applies if full payment is received before the early bird deadline.

*See here for a [copy of our W9 form](#)

[Register Now](#)

[Already registered?](#)



[Contact Us](#)

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JAN 14 - 18 RNO → LGB Modify

Depart: RNO → LGB

Reno/Tahoe, NV - RNO to Long Beach, CA - LGB

\$ Points \$ + Points

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

MON Jan 12 TUE Jan 13 WED Jan 14 THU Jan 15 FRI Jan 16

Low Fare Calendar

\$300 statement credit and 20,000 points.



Sort by Stops Filter by Nonstop All day

Departing flights: Nonstop



Low fare # 3330
7:15 AM → 8:55 AM Nonstop 1h 40m

Fastest # 1965
10:35 AM → 12:05 PM Nonstop 1h 30m

Go for Less	Top Pick	Earlier Access	All In
Basic	Choice	Choice Preferred	Choice Extra
\$86	\$116	\$176	\$226
\$135	\$165	\$225	\$275

Departing flights: With stops

3331 / 3169
5:10 AM → 9:25 AM 1 stop Change planes PHX 4h 15m

3331 / 1817
5:10 AM → 1:05 PM 1 stop Change planes PHX 7h 55m

3326 / 1067
5:40 AM → 10:25 AM 1 stop Change planes LAS 4h 45m

594 / 2251
6:20 AM → 2:55 PM 1 stop Change planes DEN 8h 35m

2756 / 1067
6:50 AM → 10:25 AM 1 stop Change planes LAS 3h 35m

2756 / 4048
6:50 AM → 1:40 PM 1 stop Change planes LAS 6h 50m

206 / 4048
8:45 AM → 1:40 PM 1 stop Change planes LAS 4h 55m

206 / 4654

Go for Less	Top Pick	Earlier Access	All In
Basic	Choice	Choice Preferred	Choice Extra
\$96	\$126	\$186	\$236
\$101	\$131	\$191	\$241
\$96	\$126	\$186	\$236
\$96	\$126	\$186	\$236
\$101	\$131	\$191	\$241
\$145 4 left	\$175 4 left	\$235 4 left	\$285

# 1384 / 2251	8:45 AM → 3:20 PM	1 stop Change planes LAS	6h 35m	\$145 <i>4 left</i>	\$175 <i>4 left</i>	\$235 <i>4 left</i>	\$285
# 2740 / 4654	8:55 AM → 2:55 PM	1 stop Change planes DEN	6h 0m	\$96 <i>4 left</i>	\$126 <i>4 left</i>	\$186 <i>4 left</i>	\$236
# 2740 / 4299	10:45 AM → 3:20 PM	1 stop Change planes LAS	4h 35m	\$96	\$126	\$186	\$236
# 2740 / 4299	10:45 AM → 4:45 PM	1 stop Change planes LAS	6h 0m	\$96	\$126	\$186	\$236
# 3220 / 2583	10:55 AM → 4:35 PM	1 stop Change planes PHX	5h 40m	\$96 <i>5 left</i>	\$126 <i>5 left</i>	\$186 <i>5 left</i>	\$236
# 3220 / 2128	10:55 AM → 6:50 PM	1 stop Change planes PHX	7h 55m	\$101 <i>5 left</i>	\$131 <i>5 left</i>	\$191 <i>5 left</i>	\$241
# 2134 / 4299	12:40 PM → 4:45 PM	1 stop Change planes LAS	4h 5m	\$96	\$126	\$186	\$236
# 1390 / 2660	12:40 PM → 8:15 PM	1 stop Change planes DEN	7h 35m	\$145	\$175	\$235	\$285
# 2134 / 4879	12:40 PM → 8:45 PM	1 stop Change planes LAS	8h 5m	\$150	\$180	\$240	\$290
# 4760 / 4879	4:20 PM → 8:45 PM	1 stop Change planes LAS	4h 25m	\$145	\$175	\$235	\$285
# 594 / 2583	6:20 AM → 4:35 PM	2 stops Change planes DEN	10h 15m	\$150	\$180	\$240	\$290 <i>3 left</i>
# 1384 / 2583	8:55 AM → 4:35 PM	2 stops Change planes DEN	7h 40m	\$150	\$180	\$240	\$290
# 2740 / 1220 / 2845	10:45 AM → 5:25 PM	2 stops Change planes LAS,SMF	6h 40m	\$101	\$131	\$191	\$241
# 3329 / 1304 / 2128	12:25 PM → 6:50 PM	2 stops Change planes LAX,PHX	6h 25m	\$101	\$131	\$191	\$241
# 2134 / 2681 / 2128	12:40 PM → 6:50 PM	2 stops Change planes LAS,PHX	6h 10m	\$150	\$180	\$240	\$290
# 2134 / 152 / 2006	12:40 PM → 7:15 PM	2 stops Change planes LAS,SMF	6h 35m	\$150	\$180	\$240	\$290



JAN 14 - 18
✈ RNO → LGB [Modify](#)

✈ Depart:

Your trip to:
Long Beach, CA (LGB)

Wed 1/14

3330
RNO
7:15AM



LGB
8:55AM

1 hr 40 min

Nonstop

Choice

[Change flight](#)

✈ Return: LGB → RNO

Long Beach, CA - LGB to Reno/Tahoe, NV - RNO

[Government taxes & fees included](#)
All fares are rounded up to the nearest dollar.

FRI
Jan 16

SAT
Jan 17

SUN
Jan 18

MON
Jan 19

TUE
Jan 20

Low Fare
Calendar

\$300 statement credit
and **20,000** points

Apply now

Sort by Stops Filter by Nonstop All day

Returning flights: Nonstop

Number of stops Duration

Go for Less	Top Pick	Earlier Access	All In
Basic	Choice	Choice Preferred	Choice Extra
\$135	\$165	\$225	\$275

Low fare **Fastest** # 1390

10:35AM → **12:00**PM
Nonstop 1h 25m

Low fare **Fastest** # 2399

6:00PM → **7:25**PM
Nonstop 1h 25m

Returning flights: With stops

Number of stops Duration

Go for Less	Top Pick	Earlier Access	All In
Basic	Choice	Choice Preferred	Choice Extra
\$145	\$175	\$235	\$285
\$145	\$175	\$235	\$285
\$145	\$175	\$235	\$285
\$145	\$175	\$235	\$285
\$145	\$175	\$235	\$285

4966 / 3336

6:50AM → **2:35**PM
1 stop Change planes DEN 7h 45m

1760 / 4339

8:00AM → **11:45**AM
1 stop Change planes LAS 3h 45m

1760 / 431

8:00AM → **2:00**PM
1 stop Change planes LAS 6h 0m

2928 / 431

9:25AM → **2:00**PM
1 stop Change planes LAS 4h 35m

2928 / 1810

9:25AM → **3:40**PM
1 stop Change planes LAS 6h 15m

# 4306 / 1810	11:05 AM → 3:40 PM	1 stop Change planes LAS	4h 35m	\$145	\$175	\$235	\$285
# 4306 / 2221	11:05 AM → 5:00 PM	1 stop Change planes LAS	5h 55m	\$145	\$175	\$235	\$285
# 1946 / 2221	1:10 PM → 5:00 PM	1 stop Change planes LAS	3h 50m	\$145	\$175	\$235	\$285
# 1946 / 3003	1:10 PM → 7:50 PM	1 stop Change planes LAS	6h 40m	\$145	\$175	\$235	\$285
# 2488 / 4710	2:20 PM → 10:10 PM	1 stop Change planes DEN	7h 50m	\$145	\$175	\$235	\$285
# 2398 / 3993	3:30 PM → 9:40 PM	1 stop Change planes PHX	6h 10m	\$145	\$175	\$235	\$285
# 1352 / 3003	3:55 PM → 7:50 PM	1 stop Change planes LAS	3h 55m	\$145	\$175	\$235	\$285
# 1352 / 4185	3:55 PM → 9:10 PM	1 stop Change planes LAS	5h 15m	\$177	\$207	\$267	\$317
# 1966 / 3993	5:30 PM → 9:40 PM	1 stop Change planes PHX	4h 10m	\$145	\$175	\$235	\$285
# 2403 / 1383 / 1810	8:55 AM → 3:40 PM	2 stops Change planes SJC,LAS	6h 45m	\$150	\$180	\$240	\$290
# 2394 / 665 / 1810	10:10 AM → 3:40 PM	2 stops Change planes PHX,LAS	5h 30m	\$150	\$180	\$240	\$290
# 2394 / 665 / 2221	10:10 AM → 5:00 PM	2 stops Change planes PHX,LAS	6h 50m	\$150	\$180	\$240	\$290
# 4306 / 4536 / 1526	11:05 AM → 5:25 PM	2 stops Change planes LAS,LAX	6h 20m	\$175 <small>4 left</small>	\$205 <small>4 left</small>	\$265 <small>4 left</small>	\$315
# 1140 / 4977 / 3003	1:20 PM → 7:50 PM	2 stops Change planes SJC,LAS	6h 30m	\$150	\$180	\$240	\$290

Great Deal Getaways by Southwest™

Save up to \$250 and Bags Fly Free with Flight + Hotel*

See packages

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DADD
 Division on Autism and
 Developmental Disabilities

Register Now

[Already registered?](#)

January 14-17, 2026
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 Autism, Intellectual Disability, and Other
 Developmental Disabilities



Additional Overflow Hotel: Courtyard Marriott Long Beach Downtown

DADD Special Room Rate= \$199 (plus tax)

Reservable room block dates

- book a room for dates between January 13 - January 18, 2026

DADD Conference dates

- January 14-17, 2026

Last day to book

- Friday, December 12, 2025 (5pm PST)

Distance to Conference Hotel

- 0.3 miles ([map](#))



Book a Room Online

Booking link coming soon

Or book by phone: 1-800-321-2211 or 562-435-8511

Conference Venue: Westin Long Beach

Limited Rooms Remaining

DADD Special Room Rate= \$239 (plus tax)

Reservable room block dates

- book a room for dates between January 8 - January 21, 2026

DADD Conference dates

- January 14-17, 2026

Last day to book

- Friday, December 19, 2025 (5pm PST)

Additional Hotel Information

- Follow [this link for more Westin Long Beach features and amenities](#)



Westin Long Beach

333 E Ocean Blvd, Long Beach, CA 90802

Check-in/ Check-out

Standard Check-in time is 4:00PM. Standard Checkout time is 12:00 Noon.

Book a Room Online

Or book by phone: 1-800-WESTIN1 or (562) 436-3000

Overflow Hotel: Marriot Long Beach Downtown

Limited Rooms Remaining

DADD Special Room Rate= \$199 (plus tax)

Reservable room block dates

- book a room for dates between January 13 - January 18, 2026

DADD Conference dates

- January 14-17, 2026

Last day to book

- Friday, December 5, 2025 (5pm PST)

Distance to Conference Hotel

- 0.2 miles ([map](#))



Book a Room Online

Or book by phone: (562) 437-5900

Register Now

[Already registered?](#)



FY 2026 per diem rates for long beach, California

Daily lodging rates (excluding taxes) | October 2025 - September 2026

Primary destination	County	2025 Oct	Nov	Dec	2026 Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep
Standard Rate	Applies for all locations without specified rates	\$110	\$110	\$110	\$110	\$110	\$110	\$110	\$110	\$110	\$110	\$110	\$110
Los Angeles	Los Angeles / Orange / Ventura / Edwards AFB less the city of Santa Monica	\$191	\$191	\$191	\$191	\$191	\$191	\$191	\$191	\$191	\$191	\$191	121 \$191



FY 2026 per diem rates for long beach, California

Meals and incidental expenses (M&IE) rates and breakdown

Primary destination	County	M&IE total	Breakfast	Lunch	Dinner	Incidental expenses	First and lastday of travel
Standard Rate	Applies for all locations without specified rates	\$68	\$16	\$19	\$28	\$5	\$51.00
Los Angeles	Los Angeles / Orange / Ventura / Edwards AFB less the city of Santa Monica	\$86	\$22	\$23	\$36	\$5	\$64.50 122

Get Real-Time Parking Updates

Short-Term Garage

48
Available

Long-Term Garage

224
Available

Long-Term Surface

187
Available



1st Hour	\$3
Each Additional Hour	\$3
Daily Rate	\$36

7'7" Clearance.
Limit two hours or less when near capacity.

1st Hour	\$3
Each Additional Hour	\$3
Daily Rate	\$22

8'2" Clearance.
When lot is full, system switches to reservation only or 'RES'

1st Hour	\$3
Each Additional Hour	\$3
Daily Rate	\$18

No height restrictions. Vehicles must fit in a single space.



Color-coded numbers show parking availability, similar to a stoplight: green means plenty of spots, yellow means spaces are limited, and red means few or no spots are available.

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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.

Please Download & **TYPE** the following information.

Staff Member:	<u>Emily Drews</u>	School:	<u>DES</u>
Conference:	<u>WIDA annual conference</u>	Staff Assignment	<u>attendee</u>
Do not use acronyms			
Location of Conference:	<u>Seattle, Washington</u>	Dates Attended:	<u>10/27/25-10/30/25</u>

General Overview: Do not use acronyms

The WIDA conference hosts sessions designed to assist ELL teachers and administrators to improve student instruction and learning.

124

How will this impact student learning in a positive way?

I attended several sessions that helped to improve my focus on student learning and goal setting. Empathy was a big part of the conference and meeting students where they are at. The conference helped me to remember to see things from a student point of view again. Also, how important play and games are in the classroom. This positively impacts student learning because it reminded me to make sure my instruction is student-centered.

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

I have started implementing strategies I've learned in the classroom. I have used what I learned from a language or disability session. I shared the checklist that another school uses to determine if a student has a language barrier or a learning disability. This session helped me greatly when dealing with a student who may have been misidentified as an EL.

125

Other Comments:

I enjoyed the conference and feel as though I learned a great deal from it. Thank you.



Site Principal/Supervisor Approval

11/12/25

Date



Deputy Superintendent Approval

11/25/25

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.

Please Download & TYPE the following information.

Staff Member:	<u>Erma Hutchins</u>	School:	<u>CES</u>
Conference:	<u>Wida Annual Conference</u>	Staff Assignment	<u>EL Teacher</u>
Do not use acronyms			
Location of Conference:	<u>Seattle, WA</u>	Dates Attended:	<u>10/27/25-10/29/25</u>

General Overview: Do not use acronyms

The theme for this years' WIDA Conference was "Igniting innovatinn for multilingual learners" to emphasize the importance of innovative strategies and tools to enhance the learning experiences of students. The workshop focused on writing instruction that supports the use of the Teaching and Learning Cycle as a way to empower multilingual writers, not only to produce successful academic writing but, more importantly, to communicate effectively for a variety of purposes and different audiences. 126

How will this impact student learning in a positive way?

This will impact student learning in a positive way because I was able to learn different ways to best support EL students in the four langauge domains. The sessions that I attended mentioned translanguaging and although I have heard that term, it was beneficial to learn more about it and see examples. Translanguaging is the natural way multilingual individuals use all their language practices fluidly to communicate, learn and express themselves. It enhances learning and comprehension. I received a copy of the Universal Design Learning Guidelines. It provides detailed suggestions to reduce barriers, sustain and honor learners' multiple identities, and maximize learning opportunities for every learner.

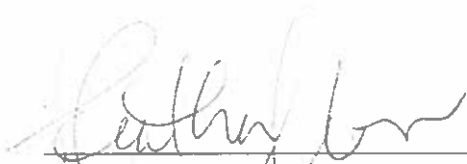
How will I implement what I learned and how will I share

this information with my colleagues?

I will implement what I learn when I push in to classrooms or pull a small group to work with students. I collaborate with grade level teachers and I will share supports and strategies I learned about to help our EL students. Translanguaging can be implemented in the classroom by creating a welcoming language environment, building bridges between languages, incorporate multilingual resources, utilizing arts and expression, and educate and involve school leadership. I will also share and refer to the Universal Design for Learning Guidelines for instructional planning. There are strategies to consider for multilingual learners with disabilities.

127

Other Comments:



Site Principal/Supervisor Approval



Deputy Superintendent Approval

10/29/25

Date

11/25/25

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.

Please Download & TYPE the following information.

Staff Member:	<u>Heather Moyle</u>	School:	<u>District Office</u>
Conference:	<u>World-class Instructional Design & Assessment (WIDA) Conference</u>	Staff Assignment	<u>Director of Education Services</u>
Do not use acronyms			
Location of Conference:	<u>Seattle, WA</u>	Dates Attended:	<u>October 28-30, 2025</u>

General Overview: Do not use acronyms

The 2025 WIDA Annual Conference, held in Seattle, Washington, served as a vital forum for advancing research-based instructional practices for multilingual learners (MLs). The conference theme, "Igniting Innovation for Multilingual Learners," centered on a collective commitment to deepening collaboration, leveraging students' linguistic assets, and developing rigorous, integrated content and language instruction. 128

The primary takeaway is the renewed emphasis on the WIDA ELD Standards Framework and the Can Do Philosophy as essential tools for driving instruction and innovation. The insights gained support a focus on instructional strategies that move our EL students toward independent academic success by integrating the four Key Language Uses (Narrate, Inform, Explain, and Argue) across all content areas.

Workshops provided practical, research-based strategies for high-needs groups, including long-term English learners, newcomers, and multilingual learners with the most significant cognitive disabilities.

How will this impact student learning in a positive way?

The conference underscored the critical importance of viewing a student's native language as a powerful asset, not a barrier. Sessions emphasized integrating student stories, background, and cultural knowledge into classroom activities to deepen engagement and make language development personally meaningful.

Significant focus was placed on streamlining language instruction using the WIDA ELD Standards Framework. KLU's (Narrate, Inform, Explain, Argue) were presented as high-leverage organizational tools for curricular planning, enabling educators to prioritize and explicitly teach the academic language students need to succeed in grade-level content.

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

A major theme of this conference was the necessity of collaborative practice across all educators—content teachers, language specialists, and administrators. The goal is to establish shared responsibility for fostering language development in culturally and linguistically sustaining ways, recognizing that all teachers are, in effect, language teachers.

During our regular EL specialist trainings, we will continue to reinforce the collaborative framework for co-teaching multilingual learners and using evidence-based strategies for both literacy and language development.

129

Other Comments:

This conference continues to be one of the best, comprehensive conferences that consistently delivers highly effective and practical information for all participants. Lastly, this was an amazing opportunity to build networking partners across the country.

NA

Site Principal/Supervisor Approval

Stacy L Cooper, EdD

Deputy Superintendent Approval

Date

11-25-25

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.

Please Download & TYPE the following information.

Staff Member:	<u>Kayleen Larkins</u>	School:	<u>Grants Department</u>
Conference:	<u>National Association for the Education of Homeless Children and Youth Conference 2025</u>	Staff Assignment	<u>Grants Supervisor</u>
Do not use acronyms			
Location of Conference:	<u>Dallas, TX</u>	Dates Attended:	<u>11/2 -11/4/2025</u>

General Overview: Do not use acronyms

I had the pleasure of attending the National Association for the Education of Homeless Children and Youth Conference in Dallas, Texas. The National Association for the Education of Homeless Children and Youth promotes educational equity and excellence for children and youth experiencing homelessness, from early childhood through post-secondary education. This year's conference offered a variety of sessions focusing on topics such as attendance and truancy prevention, training school staff and teachers on the McKinney-Vento Homeless Assistance Act, removing barriers to support homeless students in accessing education, and updates on federal policy and advocacy, among others.

How will this impact student learning in a positive way?

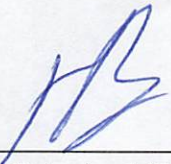
Participation in the National Association for the Education of Homeless Children and Youth Conference has a direct and positive impact on student learning outcomes. The conference provides homeless liaisons and support staff with research-based strategies and round table discussions to identify and address the unique educational challenges faced by students experiencing homelessness. Through professional learning sessions focused on attendance improvement, removal of educational barriers, and effective implementation of the McKinney-Vento Homeless Assistance Act, participants gain tools to promote stability, engagement, and academic achievement. Additionally, understanding the current federal policy updates and best practices will help guide the districts liaisons to help the schools promote equitable learning environments where all students can thrive, regardless of housing status.

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

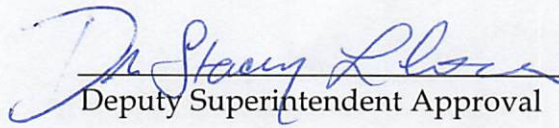
The knowledge and strategies gained from this conference will serve as guidance tools during the Children in Transition trainings held at the start of the new school year for all school registrars and counselors. By disseminating this information and promoting awareness among teachers, counselors, and administrators, we can ensure that all staff are equipped to identify and support students in need, ultimately fostering a more inclusive and equitable educational environment.

Other Comments:

I appreciate the opportunity to attend the National Association for the Education of Homeless Children and Youth. These professional learning experiences allow me to bring back valuable information and resources to help our district remain in compliance with new guidance and regulations. Attending these events also ensures that we continue to strengthen our support systems for students experiencing homelessness, and have academic success for all learners.



Site Principal/Supervisor Approval



Deputy Superintendent Approval

11/17/25

Date

11/17/25

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: Natasha Valiska School: District
Assignment: Grants Name of Conference: National Association for the Education of Homeless Children and Youth
(Do not use acronyms)
Location of Conference: Dallas, Texas Dates Attended: Nov 1-4, 2025

General Overview: Do not use acronyms

The National Association for the Education of Homeless Children and Youth (NAEHCY) Conference was held in Dallas, Texas and brought together educators, liaisons, service providers, and advocates dedicated to supporting students experiencing homelessness. The conference focused on providing guidance, resources, and best-practice implementation strategies to help ensure the academic success and overall well-being of children and youth facing homelessness. Through workshops, presentations, and collaborative discussions, participants gained practical tools to strengthen compliance with the McKinney-Vento Act, improve identification efforts, and enhance support services for students and families in transition.

How will this impact student learning in a positive way?

The strategies and best practices shared at the conference will help staff remove barriers to school attendance, increase engagement, and ensure students have consistent access to academic instruction. I would like to see improved collaboration with community agencies to enhance knowledge of the McKinney-Vento Act, as well as provide new tools for school staff to support students' social-emotional needs. Together, these efforts contribute to creating a more stable and supportive learning environment. As a result, students can be better equipped to remain in school, stay connected to learning, and make progress toward academic success despite the challenges they may face.

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

I would like to continue providing my current training for counselors and school secretaries, ensuring they receive up-to-date information about the needs and rights of our homeless students. In addition, I would like to expand these trainings to include administrators, bus drivers, and teachers, so that all staff members who interact with students understand how to identify, support, and advocate for those experiencing homelessness. By increasing awareness and knowledge across the entire school community, we can create a more inclusive and supportive environment for students. Additionally, I aim to strengthen and expand our partnerships with local agencies, allowing us to provide additional resources for students and families in need. This collaborative approach not only enhances the support available within the school but also ensures students have access to critical services in the community, helping them stay engaged, connected, and successful in their academic journey.

Other Comments:

Kayleen Hawkins
Site Principal/Supervisor Approval

11/19/25
Date

Stacy R. Coan
Deputy Superintendent Approval

11/20/25
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.

Please Download & TYPE the following information.

Staff Member: Tom Kingston School: FHS
Conference: Torchmate Basic Operators Training.CNC Staff Assignment _____
Do not use acronyms
Location of Conference: Reno Dates Attended: Nov. 18th, 19th, and 20th

General Overview: Do not use acronyms

Learn how to operate software and CNC (Computer Numeric Control) for the Torchmate Plasma Cutter.

134

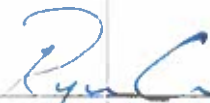
How will this impact student learning in a positive way?

CNC plasma cutting, which equip students with job-ready skills for careers in manufacturing and fabrication.

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

I will teach the students the Torchmate software and the students will learn how to operate the software with the Torchmate plasma cutter. I will transfer this information with the other CNC machines we use in class.

Other Comments:



Site Principal/Supervisor Approval



Deputy Superintendent Approval

12.2.25

Date

12/3/25

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.

Please Download & TYPE the following information.

Staff Member: Shane Krzysiak School: FHS
Conference: Torchmate-basic operator training. Staff Assignment
Do not use acronyms
Location of Conference: Reno Dates Attended: 11/ 18,19,20 /2025

General Overview: Do not use acronyms

Learned how to operate Torch- Mates software and CNC (computer numeric control) for the Torch-mate plasma cutter. 136

How will this impact student learning in a positive way?

CNC plasma cutting which will equip students with job ready skills for careers in manufacturing and fabrication.

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

I will teach the students Torch-Mates software and students will learn how to run Torch-Mates software and CNC.

Other Comments:



Site Principal/Supervisor Approval

12.2.25

Date



Deputy Superintendent Approval

12/3/25

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.

Please Download & **TYPE** the following information.

Staff Member:	<u>Nicole Hidalgo</u>	School:	<u>Silver Stage High</u>
Conference:	<u>American Council for the Teaching of Foreign Languages</u>	Staff Assignment	<u>Teacher - Language</u>
Do not use acronyms			
Location of Conference:	<u>New Orleans, LA</u>	Dates Attended:	<u>November 20-23, 2025</u>

General Overview: Do not use acronyms

The focus of the 2025 American Council on Teaching of Foreign Languages Convention and Expo was to provide comprehensive professional development for language educators, with an emphasis on innovative and inclusive programs, emerging trends, and research-informed practices. Silver Stage High School students in the Spanish IV class had the opportunity to teach this national audience of language educators by presenting their research project conducted on the United Nations' Sustainable Development Goal #11: Sustainable Cities and Communities. In a project called "Documenta tu barrio: ¿Que tan sostenible es mi comunidad?" (Doc Your Block: How Sustainable is My Community?), students examined the following essential questions: 1) What is a sustainable city or community? 2) What are the biggest problems in our community? 3) How do these problems affect us? 4) What can we do to make the community more sustainable? Students were surprised to find so many strengths in their school and community, which challenged stereotypes they held about themselves and where they come from. Students also identified areas in need of improvement. They created recommendations for daily actions they can take to address these areas, as well as long-term actions goals to focus on with the community as a whole. 138

How will this impact student learning in a positive way?

Presenting their research at this conference in front of a national audience of language educators will have a positive impact on school climate, culture, and student learning. When asked about the impact of this research and conference presentation, one of the youth presenters stated, "This opens our minds to different possibilities for the future and encourages us to look outside our small town." Another explained, "This class has had a huge impact on my high school career by showing us what our community has to offer." A third student noted, "It inspires other students in my school to work harder, because they see that even as a small town, we have big opportunities ... For me personally, this will be a good opportunity by challenging and pushing my public speaking skills, teaching me how to effectively present and discuss solvable problems, and inspiring me to strive to further advocate for improved sustainable communities." This opportunity to present their action research project positions the youth as experts of their school and community. They taught a group of teachers about how to incorporate global learning into their language classrooms while also developing foundational 21st century skills such as public speaking, problem solving, critical thinking, and a sense of self-belief and self-efficacy.

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

I will implement what I learned at this conference in my current Spanish III/IV class, which also has a global learning focus. I will share this information with my colleagues by requesting to present our work at one of the staff professional development meetings. I will also arrange for my youth co-presenters and I to present our work in one of the UNR teacher education courses next semester.

Other Comments:

Thank you for supporting this amazing opportunity!

Amber Cross

Site Principal/Supervisor Approval

12/5/25

Date

Stacy L Cooper, EdD

Deputy Superintendent Approval

12/8/25

Date

Information Technology
 Service Ticket Report
 11/01/2025 - 11/30/2025

Created 11/01/25 - 11/30/25

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	1	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1
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	0
Medium	9	0	3	0	0	1	1	4	1	0	2	0	1	2	1	0	1	0	1	0	1	2	1	1	1	32
Normal	28	6	3	1	0	14	30	32	32	1	13	12	60	22	19	10	65	17	31	35	6	36	25	37	535	
Project	0	0	0	0	0	1	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1	
Total	38	6	6	1	0	16	31	36	33	1	15	12	61	24	20	10	66	17	32	35	7	38	26	38	569	

Closed 11/01/25 - 11/30/25

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	1	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1
	Cancelled	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	Resolved	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	Total	1	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1
High	Closed	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	Cancelled	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	Resolved	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	Total	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Medium	Closed	10	0	3	0	1	3	3	1	0	2	0	1	3	1	1	2	0	1	0	0	4	1	1	1	38
	Cancelled	0	0	0	0	0	0	0	0	0	0	0	0	0	1	0	0	0	0	0	0	0	0	0	0	1
	Resolved	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	Total	10	0	3	0	1	3	3	1	0	2	0	1	3	2	1	2	0	1	0	4	1	1	1	39	
Normal	Closed	23	5	3	1	0	24	33	24	29	1	12	13	53	21	24	20	31	14	32	29	4	17	29	19	461
	Cancelled	0	0	0	0	0	3	1	0	0	0	1	0	0	0	0	3	0	0	0	0	0	1	2	0	11
	Resolved	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	Total	23	5	3	1	0	27	34	24	29	1	13	13	53	21	24	20	34	14	32	29	4	17	30	21	472
Project	Closed	1	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1
	Cancelled	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	Resolved	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	Total	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total	Closed	35	5	6	1	0	25	36	27	30	1	14	13	54	24	25	21	33	14	33	29	4	21	30	20	501
	Cancelled	0	0	0	0	0	3	1	0	0	0	1	0	0	1	0	3	0	0	0	0	0	1	2	0	12
	Resolved	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	Total	35	5	6	1	0	28	37	27	30	1	15	13	54	24	26	21	36	14	33	29	4	21	31	22	513

140

Closed by Site/District Tech

Technician Type	DO	AdultEd	SSDO-PDC	PLC	B&G	CES	DES	DHS	DIS	ERHS	EVES	FES	FHS	FIS	RES	SES	SMS	SSES	SSHS	SSMS	SVS	YES	YHS	YIS	Total	
Site Tech	0	0	0	0	0	0	0	0	0	0	0	0	7	2	1	0	1	2	0	0	0	2	13	2	0	30
I. T. Tech	25	5	6	1	0	25	31	25	28	1	12	13	42	22	25	20	31	11	26	26	3	18	16	20	432	
Oasis Support	10	0	0	0	0	2	3	2	1	0	2	0	5	0	0	1	3	1	7	3	1	1	2	0	0	44

Information Technology
Service Ticket Report
11/01/2025 - 11/30/2025

Open as of 11/30/25

Ticket Type		DO	AdultEd	SDDO-PDC	PLC	B&G	CES	DES	DHS	DIS	ERHS	EVES	FES	FHS	FIS	RES	SES	SMS	SSES	SSHS	SSMS	SVS	YES	YHS	YIS	Total
Urgent	Open	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	Pending	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	On Hold	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	Total	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
High	Open	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	Pending	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	On Hold	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	Total	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Medium	Open	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	Pending	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	On Hold	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	Total	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Normal	Open	17	2	1	0	0	85	18	17	35	0	30	43	86	186	12	8	577	1	2	2	41	97	51	135	1446
	Pending	0	0	0	0	0	1	0	5	4	0	1	1	13	5	1	1	12	0	0	1	2	0	0	0	47
	On Hold	3	1	0	0	0	2	54	50	84	0	4	2	24	18	43	41	58	0	2	1	0	1	0	1	389
	Total	20	3	1	0	0	88	72	72	123	0	35	46	123	209	56	50	647	1	4	4	43	98	51	136	1882
Project	Open	0	0	0	0	0	1	1	0	0	0	0	0	0	1	0	0	0	0	0	0	0	0	0	0	3
	Pending	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	On Hold	2	0	0	0	0	1	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	3
	Total	2	0	0	0	0	2	1	0	0	0	0	0	0	1	0	0	0	0	0	0	0	0	0	0	6
Total	Open	17	0	1	0	0	86	19	17	35	0	30	43	86	187	12	8	577	1	2	2	41	97	51	135	1447
	Pending	0	0	0	0	0	1	0	5	4	0	1	1	13	5	1	1	12	0	0	1	2	0	0	0	43
	On Hold	5	0	0	0	0	3	54	50	84	0	4	2	24	18	43	41	58	0	2	1	0	1	0	1	391
	Total	22	3	1	0	0	90	73	72	123	0	35	46	123	210	56	50	647	1	4	4	43	98	51	136	1888

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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
2025	409	88	61	21	1	238	277	365	371	3	154	160	541	295	273	197	505	258	464	437	102	267	323	361	6171
2024	366	61	59	29	0	257	315	525	559	8	200	184	998	445	307	187	996	301	448	440	147	417	404	340	7993
2023	314	66	20	17	0	295	283	544	529	3	228	227	902	455	309	216	1529	199	350	356	126	376	298	312	7954
2022	322	11	20	14	0	297	209	373	396	5	246	218	792	336	292	266	1162	220	292	303	128	213	255	290	6660

LYON COUNTY SCHOOL DISTRICT VOUCHER

Voucher No: 1146 Voucher Date: 11/06/2025 Prepared By: _____

Printed: 12/08/2025 11:52:42 AM

LYON COUNTY SCHOOL DISTRICT is hereby authorized to draw warrants against LYON COUNTY SCHOOL DISTRICT funds for the sum of \$276,634.74 on account of obligations incurred for value received in services and for materials as shown below for period July 1, 2025 to June 30, 2026 (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.

Tom Hendrix President

Dawn Carson Clerk

Elmer Bull Member

Darin Farr Member

Sherry Parsons Member

Bridget Peterson Member

James Whisler Member

LYON COUNTY SCHOOL DISTRICT

Fund		Amount
100	General Fund	\$194,809.36
206	PCFP English Learner	\$400.00
240	State Grants	(\$70.38)
280	Federal Funds	\$51,831.82
290	Food Service Funds	\$6,804.44
340	Governmental Services Tax (GST)	\$21,259.50
360	Bond Issues	\$1,600.00
		<hr/> <hr/>
		\$276,634.74

Lyon County School District

Voucher Supplement Account Summary

Voucher Batch Number: 1146

11/06/2025

Fiscal Year: 2025-2026

Vendor Remit Name	Vendor #	Account	Description	Amount
AIR FILTER SALES AND SERVICE	98789			
		100.123.0000.000.2620.610.10203.10.00 0	General Supplies	\$238.08
		100.125.0000.000.2620.610.10205.10.00 0	General Supplies	\$1,088.80
			Vendor Total:	\$1,326.88
AMAZON BUSINESS				
		100.101.0000.000.2510.610.10000.00.00 0	General Supplies	\$448.49
		100.122.0000.100.1000.615.10202.10.00 0	Snacks, Food & Beverages	\$96.90
		100.123.0000.000.2410.610.10203.10.00 0	General Supplies	\$36.32
		100.123.0000.100.1000.650.10203.10.00 0	Supplies-Information Technology-related	\$83.68
		100.125.0000.000.2130.610.10205.10.00 0	General Supplies	\$50.21 ¹⁴³
		100.125.0000.000.2410.610.10205.10.00 0	General Supplies	\$443.02
		100.125.0000.100.1000.616.10205.10.00 0	Teacher Supplies	\$556.60
		100.126.0000.100.1000.610.10206.10.00 0	General Supplies	\$168.16
		100.127.0000.100.1000.610.10210.10.00 0	General Supplies	\$26.69
		100.128.0000.000.2575.610.10211.10.00 0	General Supplies	\$47.96
		100.128.0000.100.1000.610.10211.10.00 0	General Supplies	\$15.19
		100.133.0000.100.1000.610.10303.10.00 0	General Supplies	\$418.43
		100.135.0000.100.1000.610.10305.31.00 0	General Supplies	\$56.98
		100.136.0000.100.1000.610.10208.31.00 0	General Supplies	\$1,203.57
		100.161.0000.100.1000.616.10601.32.00 0	Teacher Supplies	\$1,497.77

Lyon County School District

Voucher Supplement Account Summary

Voucher Batch Number: 1146

11/06/2025

Fiscal Year: 2025-2026

Vendor Remit Name	Vendor #	Account	Description	Amount
		100.162.0000.000.2130.610.10602.50.00 0	General Supplies	\$80.18
		100.162.0000.000.2410.610.10602.50.00 0	General Supplies	\$1,687.80
		100.162.0000.100.1000.616.10602.50.00 0	Teacher Supplies	\$216.41
		100.164.0000.000.2620.610.10604.32.00 0	General Supplies	\$34.99
		100.164.0000.100.1000.610.10604.32.00 0	General Supplies	\$63.64
		100.164.0000.100.1000.616.10604.32.00 0	Teacher Supplies	\$196.73
		100.164.0000.194.1000.610.10604.32.00 0	General Supplies	\$64.17
		240.300.0000.310.1000.610.10601.32.00 0	General Supplies	(\$70.38)
		290.180.0000.000.3100.610.10000.00.00 0	General Supplies	\$174.34
				44
			Vendor Total:	<u>\$7,597.85</u>
AUTO & TRUCK ELECTRIC,INC	1382			
		100.170.0000.000.2730.617.10000.00.00 0	Batt & Antifreeze	\$2,837.00
			Vendor Total:	<u>\$2,837.00</u>
BRADY INDUSTRIES				
		100.121.0000.000.2620.610.10201.10.00 0	General Supplies	\$6,663.76
			Vendor Total:	<u>\$6,663.76</u>
BRYSON SALES & SERVICE	2380			
		100.170.0000.000.2710.614.10000.00.00 0	Parts	\$1,036.25
			Vendor Total:	<u>\$1,036.25</u>
BULK BOOKSTORE				
		280.709.0000.000.2213.640.10000.26.00 0	Books and Periodicals	\$1,870.90
			Vendor Total:	<u>\$1,870.90</u>

Lyon County School District

Voucher Supplement Account Summary

Voucher Batch Number: 1146

11/06/2025

Fiscal Year: 2025-2026

Vendor Remit Name	Vendor #	Account	Description	Amount
CDW, LLC	100170	100.107.0000.000.2580.651.10000.00.00 0	Supplies - Technology - Software	\$5,757.00
			Vendor Total:	\$5,757.00
CENGAGE LEARNING	100780	100.104.0000.100.1000.641.10000.00.00 0	Textbooks	\$3,762.00
			Vendor Total:	\$3,762.00
CMC TIRE		100.170.0000.000.2730.611.10000.00.00 0	Tires/Flooring	\$540.35
			Vendor Total:	\$540.35
CODEHS, INC.		100.109.0000.000.2220.651.10000.00.00 0	Supplies - Technology - Software	\$27,000.00
			Vendor Total:	\$27,000.00 ¹⁴⁵
COMMERCIAL LIGHTING COMPANY		100.126.0000.000.2620.610.10206.10.00 0	General Supplies	\$580.49
			Vendor Total:	\$580.49
COMPTIA INC		100.164.0000.000.2410.640.10604.32.00 0	Books and Periodicals	\$700.00
			Vendor Total:	\$700.00
CURRICULUM ASSOC INC	4800	100.109.0000.000.2213.331.10000.00.00 0	Training & Development-Instruct Licensed Personnel	\$2,500.00
			Vendor Total:	\$2,500.00
DECKER, INC.	5403	100.121.0000.000.2620.610.10201.10.00 0	General Supplies	\$218.76
			Vendor Total:	\$218.76
DELL, INC USA				

Lyon County School District

Voucher Supplement Account Summary

Voucher Batch Number: 1146

11/06/2025

Fiscal Year: 2025-2026

Vendor Remit Name	Vendor #	Account	Description	Amount
		100.107.0000.000.2230.650.10000.00.00 0	Supplies-Information Technology-related	\$1,943.92
		100.107.0000.000.2230.652.10000.00.00 0	Inventoried Supplies/Equipment - IT Related <\$5000	\$36,290.70
			Vendor Total:	\$38,234.62
HEALTHY COMMUNITIES COALITION				
		280.719.0000.000.2100.300.10000.00.00 0	Purchased Professional and Technical Services	\$26,357.13
			Vendor Total:	\$26,357.13
HOUGHTON MIFFLIN HARCOURT PUBLISHING CO				
		100.109.0000.100.1000.641.10000.00.00 0	Textbooks	\$1,607.06
			Vendor Total:	\$1,607.06
INLAND SUPPLY CO., INC.				
	10000			146
		100.101.0000.000.2510.610.10000.00.00 0	General Supplies	\$1,669.68
		100.125.0000.000.2620.610.10205.10.00 0	General Supplies	\$672.00
		100.126.0000.000.2620.610.10206.10.00 0	General Supplies	\$700.14
		100.128.0000.000.2620.610.10211.10.00 0	General Supplies	\$78.33
			Vendor Total:	\$3,120.15
JIM MENESINI PETROLEUM				
		100.170.0000.000.2730.626.10000.00.00 0	Gasoline	\$19,550.12
			Vendor Total:	\$19,550.12
JOBS FOR NEVADA'S GRADUATES,INC				
		100.104.0000.000.2212.340.10601.32.00 0	Other Professional Services	\$11,040.00
		100.104.0000.000.2212.340.10604.32.00 0	Other Professional Services	\$12,196.00
			Vendor Total:	\$23,236.00

Lyon County School District

Voucher Supplement Account Summary

Voucher Batch Number: 1146

11/06/2025

Fiscal Year: 2025-2026

Vendor Remit Name	Vendor #	Account	Description	Amount
LEXIA LEARNING SYSTEMS, LLC				
		206.211.0000.420.1000.320.10000.00.00 0	Professional Educational Services	\$400.00
		280.709.0000.000.2213.330.10000.26.00 0	Professional Employee Training & Development Serv	\$12,388.00
			Vendor Total:	\$12,788.00
LUMOS AND ASSOCIATES, INC	11860			
		100.108.0000.000.2620.340.10208.31.00 0	Other Professional Services	\$1,185.75
		360.023.0000.000.4300.340.10000.00.00 0	Other Professional Services	\$1,600.00
			Vendor Total:	\$2,785.75
N N B O A, INC.	98794			
		100.101.0000.920.1000.340.10305.31.00 0	Other Professional Services	\$2,200.00
			Vendor Total:	\$2,200.00 ¹⁴⁷
NAPA AUTO & TRUCK PARTS_99614	99614			
		100.170.0000.000.2710.614.10000.00.00 0	Parts	\$489.00
			Vendor Total:	\$489.00
NAVIGATE 360, LLC				
		280.633.0000.000.2100.653.10205.26.00 0	Web-based and similar programs	\$2,069.95
			Vendor Total:	\$2,069.95
NEVADA DEPARTMENT OF AGRICULTURE	14535			
		290.180.0000.000.3100.630.10000.00.00 0	Food	\$404.10
			Vendor Total:	\$404.10
OFFICE DEPOT	15366			
		100.121.0000.100.1000.610.10201.10.00 0	General Supplies	\$1,971.02
		100.123.0000.000.2220.610.10203.10.00 0	General Supplies	\$127.00

Lyon County School District

Voucher Supplement Account Summary

Voucher Batch Number: 1146

11/06/2025

Fiscal Year: 2025-2026

Vendor Remit Name	Vendor #	Account	Description	Amount
		100.123.0000.000.2410.531.10203.10.00 0	Postage	\$78.00
		100.123.0000.100.1000.610.10203.10.00 0	General Supplies	(\$3.08)
		100.126.0000.100.1000.610.10206.10.00 0	General Supplies	\$1,560.12
		100.126.0000.100.1000.616.10206.10.00 0	Teacher Supplies	\$1,288.39
			Vendor Total:	\$5,021.45
OSKAR SEPTIC SERVICES, LLC		100.121.0000.000.2620.430.10201.10.00 0	Repairs and Maintenance Services	\$200.00
			Vendor Total:	\$200.00
PACIFIC STATES COMMUNICATIONS OF NV, INC		100.107.0000.000.2580.350.10000.00.00 0	Technical Services	\$2,130.25 ₁₄₈
			Vendor Total:	\$2,130.25
PAPE MACHINERY INC		100.170.0000.000.2700.610.10000.00.00 0	General Supplies	\$20.84
		100.170.0000.000.2710.614.10000.00.00 0	Parts	\$426.52
			Vendor Total:	\$447.36
RENAISSANCE LEARNING INC	17337	280.633.0000.000.2200.653.10206.26.00 0	Web-based and similar programs	\$2,155.84
			Vendor Total:	\$2,155.84
ROCHESTER 100 INC.		100.126.0000.100.1000.616.10206.10.00 0	Teacher Supplies	\$224.00
			Vendor Total:	\$224.00
RON'S REFRIGERATION, INC	17820	290.180.0000.000.3100.430.10000.00.00 0	Repairs and Maintenance Services	\$6,226.00

Lyon County School District

Voucher Supplement Account Summary

Voucher Batch Number: 1146

11/06/2025

Fiscal Year: 2025-2026

Vendor Remit Name	Vendor #	Account	Description	Amount
			Vendor Total:	\$6,226.00
ROYAL CARPET ONE FLOOR & HOME				
		100.108.0000.000.2620.430.10206.10.00 0	Repairs and Maintenance Services	\$3,612.00
		340.101.0000.000.2620.430.10209.10.00 0	Repairs and Maintenance Services	\$12,558.00
		340.101.0000.000.2620.430.10302.20.00 0	Repairs and Maintenance Services	\$8,701.50
			Vendor Total:	\$24,871.50
STAPLES ADVANTAGE	99736			
		100.123.0000.000.2410.615.10203.10.00 0	Snacks, Food & Beverages	\$56.79
		100.123.0000.100.1000.610.10203.10.00 0	General Supplies	\$256.65
		100.161.0000.100.1000.610.10601.32.00 0	General Supplies	\$1,500.17
			Vendor Total:	\$1,813.61
SUMMIT COMPANIES				
		100.108.0000.000.2620.430.10201.10.00 0	Repairs and Maintenance Services	\$1,975.00
		100.108.0000.000.2620.430.10211.10.00 0	Repairs and Maintenance Services	\$1,119.00
			Vendor Total:	\$3,094.00
TAHOE SUPPLY CO.	11238			
		100.123.0000.000.2620.610.10203.10.00 0	General Supplies	\$148.98
			Vendor Total:	\$148.98
TEACHING STRATEGIES, LLC				
		280.709.0000.000.2213.330.10000.25.00 0	Professional Employee Training & Development Serv	\$6,990.00
			Vendor Total:	\$6,990.00
THE BACH COMPANY				
		100.161.0000.191.1000.610.10601.32.00 0	General Supplies	\$591.00

Lyon County School District

Voucher Supplement Account Summary

Voucher Batch Number: 1146

11/06/2025

Fiscal Year: 2025-2026

Vendor Remit Name	Vendor #	Account	Description	Amount
				Vendor Total:
TRANE U.S. INC				\$591.00
		100.108.0000.000.2620.340.10000.00.00 0	Other Professional Services	\$1,105.00
				Vendor Total:
ULINE	102057			\$1,105.00
		100.170.0000.000.2710.610.10000.00.00 0	General Supplies	\$296.13
				Vendor Total:
US MODULAR GROUP, INC				\$296.13
		100.108.0000.000.4500.340.10000.00.00 0	Other Professional Services	\$18,065.00
				Vendor Total:
WALKER LAKE DISPOSAL INC.	102157			\$18,065.00
		100.101.0000.000.2610.421.10000.00.00 0	Garbage / Disposal	\$1,144.00
				Vendor Total:
WEDCO INC.	22320			\$1,144.00
		100.108.0000.000.2620.610.10000.00.00 0	General Supplies	\$6,700.50
				Vendor Total:
ZEPTIVE, INC.				\$6,700.50
		100.161.0000.000.2410.651.10601.32.00 0	Supplies - Technology - Software	\$177.00
				Vendor Total:
				\$177.00
				Grand Total:
				\$276,634.74

End of Report

LYON COUNTY SCHOOL DISTRICT VOUCHER

Voucher No: 1147 Voucher Date: 11/06/2025 Prepared By: _____

Printed: 12/08/2025 11:54:30 AM

LYON COUNTY SCHOOL DISTRICT is hereby authorized to draw warrants against LYON COUNTY SCHOOL DISTRICT funds for the sum of \$179,907.72 on account of obligations incurred for value received in services and for materials as shown below for period July 1, 2025 to June 30, 2026 (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.

Tom Hendrix President

Dawn Carson Clerk

Elmer Bull Member

Darin Farr Member

Sherry Parsons Member

Bridget Peterson Member

James Whisler Member

LYON COUNTY SCHOOL DISTRICT

Fund		Amount
100	General Fund	\$168,446.07
250	Special Education	\$1,854.55
280	Federal Funds	\$9,607.10
		<hr/> <hr/>
		\$179,907.72

Lyon County School District

Voucher Supplement Account Summary

Voucher Batch Number: 1147

11/06/2025

Fiscal Year: 2025-2026

Vendor Remit Name	Vendor #	Account	Description	Amount
A T & T MONTHLY STATEMENT	99712	100.101.0000.000.2670.533.10201.10.00	Telephone - Land Line phone services	\$17,397.35
		Check #: 5062		
		100.101.0000.000.2670.533.10305.31.00	Telephone - Land Line phone services	\$681.78
		Check #: 5062		
		100.101.0000.000.2670.533.10605.32.00	Telephone - Land Line phone services	\$491.27
		Check #: 5062		
		100.109.0000.000.2210.533.10000.00.00	Telephone - Land Line phone services	\$2,000.15
		Check #: 5062		
100.121.0000.000.2410.533.10201.10.00	Telephone - Land Line phone services	\$457.33		
Check #: 5062				
100.126.0000.000.2410.533.10206.10.00	Telephone - Land Line phone services	\$335.69		
Check #: 5062				
100.170.0000.000.2710.533.10000.00.00	Telephone - Land Line phone services	\$379.30		
Check #: 5062				
			Vendor Total:	\$21,742.87 ¹⁵²
ACTION GLASS CARSON LLC	102563	100.170.0000.000.2710.430.10000.00.00	Repairs and Maintenance Services	\$1,564.49
		Check #: 5063		
			Vendor Total:	\$1,564.49
ADOBE INC.		100.126.0000.000.2410.810.10206.10.00	Dues and Fees	\$17.99
		Check #: 5064		
			Vendor Total:	\$17.99
ASCD_99490	99490	280.709.0000.000.2200.653.10000.26.00	Web-based and similar programs	\$4,500.00
		Check #: 5065		
			Vendor Total:	\$4,500.00
BAUMBACK, SANDY	102125	100.170.0000.000.2710.519.10000.00.00	Student Transportation Purchased From	\$210.00
		Check #: 5066	Other Source	
			Vendor Total:	\$210.00

Lyon County School District

Voucher Supplement Account Summary

Voucher Batch Number: 1147

11/06/2025

Fiscal Year: 2025-2026

Vendor Remit Name	Vendor #	Account	Description	Amount
BUSWEST				
		100.170.0000.000.2710.614.10000.00.00	Parts	\$204.26
		Check #: 5067		
			Vendor Total:	\$204.26
C. I. SOLUTIONS				
		100.170.0000.000.2710.610.10000.00.00	General Supplies	\$397.00
		Check #: 5068		
			Vendor Total:	\$397.00
CERRIS SYSTEMS RENO, INC				
		100.107.0000.000.2580.430.10000.00.00	Repairs and Maintenance Services	\$4,447.50
		Check #: 5069		
		100.108.0000.000.2620.430.10601.32.00	Repairs and Maintenance Services	\$1,105.00
		Check #: 5069		
		100.108.0000.000.2620.430.10605.32.00	Repairs and Maintenance Services	\$1,105.00
		Check #: 5069		153
			Vendor Total:	\$6,657.50
DAWN CARSON				
		100.101.0000.000.2310.580.10000.00.00	Staff Travel	\$89.80
		Check #: 5070		
			Vendor Total:	\$89.80
DEWITT, CODDIERAE				
		100.170.0000.000.2710.519.10000.00.00	Student Transportation Purchased From	\$210.00
		Check #: 5071	Other Source	
			Vendor Total:	\$210.00
ELMER BULL				
		100.101.0000.000.2310.580.10000.00.00	Staff Travel	\$294.94
		Check #: 5072		
			Vendor Total:	\$294.94
FARR, DARIN				
		100.101.0000.000.2310.580.10000.00.00	Staff Travel	\$31.42
		Check #: 5073		
			Vendor Total:	\$31.42

Lyon County School District

Voucher Supplement Account Summary

Voucher Batch Number: 1147

11/06/2025

Fiscal Year: 2025-2026

Vendor Remit Name	Vendor #	Account	Description	Amount
FERNLEY CHIROPRACTIC, INC.		100.170.0000.000.2710.340.10000.00.00 Check #: 5074	Other Professional Services	\$120.00
			Vendor Total:	\$120.00
FP MAILING SOLUTIONS		100.125.0000.000.2410.531.10205.10.00 Check #: 5075	Postage	\$119.22
			Vendor Total:	\$119.22
FRANKLIN COVEY		280.633.0000.000.2200.640.10205.26.00 Check #: 5076	Books and Periodicals	\$815.60
			Vendor Total:	\$815.60
GEARY PACIFIC SUPPLY		100.108.0000.000.2620.731.10000.00.00 Check #: 5077	Machinery	\$71,037.56 ₁₅₄
			Vendor Total:	\$71,037.56
HENDRIX, , G. T.		100.101.0000.000.2310.580.10000.00.00 Check #: 5078	Staff Travel	\$189.60
			Vendor Total:	\$189.60
HODGEN, BRENDA		100.170.0000.000.2710.580.10000.00.00 Check #: 5079	Staff Travel	\$47.00
			Vendor Total:	\$47.00
J J KELLER AND ASSOCIATES, INC	10266	100.170.0000.000.2710.610.10000.00.00 Check #: 5080	General Supplies	\$2,071.50
			Vendor Total:	\$2,071.50
JAMES WHISLER		100.101.0000.000.2310.580.10000.00.00 Check #: 5081	Staff Travel	\$82.98

Lyon County School District

Voucher Supplement Account Summary

Voucher Batch Number: 1147

11/06/2025

Fiscal Year: 2025-2026

Vendor Remit Name	Vendor #	Account	Description	Amount
			Vendor Total:	\$82.98
LAHONTAN PARAMEDICAL		100.170.0000.000.2710.340.10000.00.00	Other Professional Services	\$200.00
		Check #: 5082		
			Vendor Total:	\$200.00
LYON COUNTY SCHOOL DIST._99346	99346	100.101.0000.000.2310.610.10000.00.00	General Supplies	\$836.00
		Check #: 5083		
		100.101.0000.000.2320.610.10000.00.00	General Supplies	\$44.00
		Check #: 5083		
			Vendor Total:	\$880.00
MAUPIN, COX, & LEGOY	22060	100.101.0000.000.2320.340.10000.00.00	Other Professional Services	\$6,431.75
		Check #: 5084		
			Vendor Total:	\$6,431.75
N A S S		100.101.0000.000.2320.810.10000.00.00	Dues and Fees	\$5,000.00
		Check #: 5085		
			Vendor Total:	\$5,000.00
NEVADA DRUG & ALCOHOL TESTING INC	101753	100.170.0000.000.2710.340.10000.00.00	Other Professional Services	\$1,009.55
		Check #: 5086		
			Vendor Total:	\$1,009.55
PAR, INC.	94764	280.639.0000.200.2140.610.10000.00.00	General Supplies	\$529.00
		Check #: 5087		
			Vendor Total:	\$529.00
PARSONS, SHERRY		100.101.0000.000.2310.580.10000.00.00	Staff Travel	\$73.42
		Check #: 5088		
			Vendor Total:	\$73.42

Lyon County School District

Voucher Supplement Account Summary

Voucher Batch Number: 1147

11/06/2025

Fiscal Year: 2025-2026

Vendor Remit Name	Vendor #	Account	Description	Amount
PITNEY BOWES GLOBAL FINANCIAL	101970	100.126.0000.000.2410.442.10206.10.00	Rental of Equipment and Vehicles	\$74.58
		Check #: 5089		
		100.127.0000.000.2410.442.10210.10.00	Rental of Equipment and Vehicles	\$63.72
				Vendor Total: \$138.30
PRIMO BRANDS	97540	100.109.0000.000.2213.610.10000.00.00	General Supplies	\$330.74
		Check #: 5090		
		100.170.0000.000.2710.610.10000.00.00	General Supplies	\$537.96
				Vendor Total: \$868.70
PURCHASE POWER	16968	100.128.0000.000.2410.531.10211.10.00	Postage	\$530.28
		Check #: 5091		156
				Vendor Total: \$530.28
REFRIGERATION SUPPLIES DISTRIBUTOR	96586	100.108.0000.000.2620.610.10000.00.00	General Supplies	\$173.86
		Check #: 5092		
		100.108.0000.000.2620.610.10203.10.00	General Supplies	\$101.73
		Check #: 5092		
		100.133.0000.000.2620.610.10303.10.00	General Supplies	\$551.24
		Check #: 5092		
				Vendor Total: \$826.83
SCHOLASTIC CLASSROOM MAGAZINES	102740	100.121.0000.000.2410.640.10201.10.00	Books and Periodicals	\$3,955.70
		Check #: 5093		
		100.126.0000.000.2410.640.10206.10.00	Books and Periodicals	\$1,409.38
		Check #: 5093		
				Vendor Total: \$5,365.08
SHRED-IT USA				

Lyon County School District

Voucher Supplement Account Summary

Voucher Batch Number: 1147

11/06/2025

Fiscal Year: 2025-2026

Vendor Remit Name	Vendor #	Account	Description	Amount
		100.101.0000.000.2320.421.10000.00.00 Check #: 5094	Garbage / Disposal	\$196.00
		100.121.0000.000.2410.421.10201.10.00 Check #: 5094	Garbage / Disposal	\$74.00
		100.126.0000.000.2410.421.10206.10.00 Check #: 5094	Garbage / Disposal	\$20.00
		100.127.0000.000.2410.421.10210.10.00 Check #: 5094	Garbage / Disposal	(\$42.82)
		100.165.0000.000.2410.421.10605.32.00 Check #: 5094	Garbage / Disposal	\$25.00
			Vendor Total:	<u>\$272.18</u>
SILVER SPRINGS MUTUAL WATER CO	19183			
		100.101.0000.000.2610.411.10000.00.00 Check #: 5095	Water / Sewer	\$26,657.37
		100.170.0000.000.2730.411.10000.00.00 Check #: 5095	Water / Sewer	\$110,215.7
			Vendor Total:	<u>\$26,767.58</u>
STAPLES TECHNOLOGY SOLUTIONS				
		100.107.0000.000.2230.652.10000.00.00 Check #: 5096	Inventoried Supplies/Equipment – IT Related <\$5000	\$1,867.48
		100.107.0000.000.2580.650.10000.00.00 Check #: 5096	Supplies–Information Technology–related	\$248.00
			Vendor Total:	<u>\$2,115.48</u>
TERREBROOD, TIAHNA				
		100.170.0000.000.2710.810.10000.00.00 Check #: 5097	Dues and Fees	\$111.50
			Vendor Total:	<u>\$111.50</u>
THE PARTS HOUSE	23100			
		100.170.0000.000.2710.614.10000.00.00 Check #: 5098	Parts	\$538.87
			Vendor Total:	<u>\$538.87</u>
TIGER SUPPLIES INC				

Lyon County School District

Voucher Supplement Account Summary

Voucher Batch Number: 1147

11/06/2025

Fiscal Year: 2025-2026

Vendor Remit Name	Vendor #	Account	Description	Amount
		250.105.0000.200.2130.612.10000.00.00 Check #: 5099	Inventoried Supplies/Equipment <\$5000	\$1,854.55
			Vendor Total:	\$1,854.55
VENTRIS LEARNING		280.709.0000.000.2213.640.10000.26.00 Check #: 5100	Books and Periodicals	\$3,762.50
			Vendor Total:	\$3,762.50
VESTIS		100.121.0000.000.2620.422.10201.10.00 Check #: 5101	Janitorial / Custodial Services	\$205.88
		100.127.0000.000.2620.422.10210.10.00 Check #: 5101	Janitorial / Custodial Services	\$113.43
			Vendor Total:	\$319.31
WESTERN TURF & HARDSCAPES		100.108.0000.000.2630.610.10000.00.00 Check #: 5102	General Supplies	\$5,435.00 ¹⁵⁸
			Vendor Total:	\$5,435.00
XEROX CORPORATION		100.101.0000.000.2320.430.10000.00.00 Check #: 5103	Repairs and Maintenance Services	\$148.80
		100.101.0000.000.2320.442.10000.00.00 Check #: 5103	Rental of Equipment and Vehicles	\$128.02
		100.121.0000.000.2410.430.10201.10.00 Check #: 5103	Repairs and Maintenance Services	\$803.94
		100.121.0000.000.2410.442.10201.10.00 Check #: 5103	Rental of Equipment and Vehicles	\$556.95
		100.121.0000.000.2410.610.10201.10.00 Check #: 5103	General Supplies	\$76.80
		100.123.0000.000.2410.442.10203.10.00 Check #: 5103	Rental of Equipment and Vehicles	\$618.64
		100.123.0000.100.1000.430.10203.10.00 Check #: 5103	Repairs and Maintenance Services	\$189.68

Lyon County School District

Voucher Supplement Account Summary

Voucher Batch Number: 1147

11/06/2025

Fiscal Year: 2025-2026

Vendor Remit Name	Vendor #	Account	Description	Amount
		100.125.0000.000.2410.442.10205.10.00 Check #: 5103	Rental of Equipment and Vehicles	\$942.29
		100.126.0000.000.2410.442.10206.10.00 Check #: 5103	Rental of Equipment and Vehicles	\$1,642.59
		100.127.0000.000.2410.442.10210.10.00 Check #: 5103	Rental of Equipment and Vehicles	\$155.16
		100.127.0000.100.1000.430.10210.10.00 Check #: 5103	Repairs and Maintenance Services	\$307.56
		100.128.0000.000.2410.430.10211.10.00 Check #: 5103	Repairs and Maintenance Services	\$903.68
Vendor Total:				\$6,474.11
Grand Total:				\$179,907.72

End of Report

LYON COUNTY SCHOOL DISTRICT VOUCHER

Voucher No: 1149 Voucher Date: 11/13/2025 Prepared By: _____

Printed: 12/08/2025 11:55:29 AM

LYON COUNTY SCHOOL DISTRICT is hereby authorized to draw warrants against LYON COUNTY SCHOOL DISTRICT funds for the sum of \$766,587.63 on account of obligations incurred for value received in services and for materials as shown below for period July 1, 2025 to June 30, 2026 (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.

Tom Hendrix President

Dawn Carson Clerk

Elmer Bull Member

Darin Farr Member

Sherry Parsons Member

Bridget Peterson Member

James Whisler Member

LYON COUNTY SCHOOL DISTRICT

Fund		Amount
100	General Fund	\$251,697.73
206	PCFP English Learner	\$27,045.54
207	PCFP GATE	\$73.99
230	Adult Education	\$700.00
240	State Grants	\$3,042.46
250	Special Education	\$278,199.88
280	Federal Funds	\$204,547.50
290	Food Service Funds	\$315.53
703	Workers Compensation	\$965.00
		\$766,587.63

Lyon County School District

Voucher Supplement Account Summary

Voucher Batch Number: 1149

11/13/2025

Fiscal Year: 2025-2026

Vendor Remit Name	Vendor #	Account	Description	Amount
ADVANCED CHILD BEHAVIOR SOLUTIONS,LLC	102918	280.639.0000.200.2240.340.10000.00.00 0	Other Professional Services	\$53,487.70
			Vendor Total:	\$53,487.70
ADVANCED INTEGRATED PEST MANAGEMENT		100.101.0000.000.2620.430.10000.00.00 0	Repairs and Maintenance Services	\$3,255.00
			Vendor Total:	\$3,255.00
AMAZON BUSINESS		100.101.0000.000.2310.610.10000.00.00 0	General Supplies	\$12.45
		100.101.0000.000.2320.610.10000.00.00 0	General Supplies	\$80.94
		100.101.0000.000.2510.610.10000.00.00 0	General Supplies	\$104.79
		100.109.0000.000.2213.610.10000.00.00 0	General Supplies	\$404.79
		100.122.0000.000.2130.610.10202.10.00 0	General Supplies	\$101.52
		100.122.0000.000.2410.610.10202.10.00 0	General Supplies	\$25.99
		100.122.0000.100.1000.610.10202.10.00 0	General Supplies	\$81.98
		100.123.0000.000.2220.610.10203.10.00 0	General Supplies	\$117.71
		100.123.0000.000.2220.640.10203.10.00 0	Books and Periodicals	\$33.14
		100.123.0000.100.1000.616.10203.10.00 0	Teacher Supplies	\$357.53
		100.125.0000.100.1000.616.10205.10.00 0	Teacher Supplies	\$722.04
		100.126.0000.000.2620.610.10206.10.00 0	General Supplies	\$332.11
		100.126.0000.100.1000.610.10206.10.00 0	General Supplies	\$1,397.17

Lyon County School District

Voucher Supplement Account Summary

Voucher Batch Number: 1149

11/13/2025

Fiscal Year: 2025-2026

Vendor Remit Name	Vendor #	Account	Description	Amount
		100.127.0000.000.2130.610.10210.10.00 0	General Supplies	\$59.83
		100.127.0000.000.2410.610.10210.10.00 0	General Supplies	\$294.48
		100.127.0000.100.1000.610.10210.10.00 0	General Supplies	\$11.99
		100.127.0000.100.1000.616.10210.10.00 0	Teacher Supplies	\$156.54
		100.128.0000.100.1000.610.10211.10.00 0	General Supplies	\$572.41
		100.128.0000.100.1000.616.10211.10.00 0	Teacher Supplies	\$105.22
		100.129.0000.000.2620.610.10209.10.00 0	General Supplies	\$94.64
		100.129.0000.100.1000.616.10209.10.00 0	Teacher Supplies	\$168.99
		100.133.0000.000.2620.610.10303.10.00 0	General Supplies	\$105.81 ⁶²
		100.133.0000.100.1000.610.10303.10.00 0	General Supplies	\$964.32
		100.135.0000.000.2620.610.10305.31.00 0	General Supplies	\$284.41
		100.135.0000.100.1000.610.10305.10.00 0	General Supplies	\$19.99
		100.135.0000.100.1000.610.10305.31.00 0	General Supplies	\$306.58
		100.135.0000.100.1000.616.10305.31.00 0	Teacher Supplies	\$78.54
		100.161.0000.000.2410.610.10601.32.00 0	General Supplies	\$7.42
		100.161.0000.100.1000.610.10601.32.00 0	General Supplies	\$239.36
		100.161.0000.100.1000.616.10601.32.00 0	Teacher Supplies	\$547.54
		100.162.0000.000.2410.610.10602.50.00 0	General Supplies	\$548.30
		100.163.0000.000.2130.610.10603.32.00 0	General Supplies	\$712.86

Lyon County School District

Voucher Supplement Account Summary

Voucher Batch Number: 1149

11/13/2025

Fiscal Year: 2025-2026

Vendor Remit Name	Vendor #	Account	Description	Amount
		100.163.0000.100.1000.616.10603.32.00 0	Teacher Supplies	\$190.51
		100.164.0000.100.1000.610.10604.32.00 0	General Supplies	\$305.47
		100.170.0000.000.2700.610.10000.00.00 0	General Supplies	\$1,120.93
		207.213.0000.450.1000.610.10305.31.00 0	General Supplies	\$73.99
		240.300.0000.300.1000.641.10601.00.00 0	Textbooks	\$2,449.27
		240.300.0000.330.1000.610.10601.32.00 0	General Supplies	\$168.55
		240.300.0000.370.1000.650.10601.32.00 0	Supplies–Information Technology–related	\$349.64
		280.633.0000.000.2100.610.10209.26.00 0	General Supplies	\$851.76
		280.633.0000.000.2100.610.10305.26.00 0	General Supplies	\$72.00
		280.633.0000.000.3300.610.10202.26.00 0	General Supplies	\$122.05
		280.634.0000.300.1000.612.10305.20.00 0	Inventoried Supplies/Equipment <\$5000	\$1,999.00
		280.688.0000.000.2100.610.10000.00.00 0	General Supplies	\$588.45
		280.700.0000.000.2100.640.10000.00.00 0	Books and Periodicals	\$128.54
		280.912.0000.300.1000.610.10000.00.00 0	General Supplies	\$2,461.33
		290.180.0000.000.3100.610.10000.00.00 0	General Supplies	\$315.53
			Vendor Total:	<u>\$20,248.41</u>
AMAZON BUSINESS		240.300.0000.370.1000.650.10601.32.00 0	Supplies–Information Technology–related	\$75.00
			Vendor Total:	<u>\$75.00</u>
APEX CYBER SYSTEMS				

Lyon County School District

Voucher Supplement Account Summary

Voucher Batch Number: 1149

11/13/2025

Fiscal Year: 2025-2026

Vendor Remit Name	Vendor #	Account	Description	Amount
		100.107.0000.000.2580.734.10000.00.00 0	Technology-Related Hardware	\$17,325.00
			Vendor Total:	\$17,325.00
AUTO & TRUCK ELECTRIC,INC	1382	100.170.0000.000.2730.617.10000.00.00 0	Batt & Antifreeze	\$2,850.00
			Vendor Total:	\$2,850.00
BRADY INDUSTRIES		100.121.0000.000.2620.610.10201.10.00 0	General Supplies	\$1,046.96
			Vendor Total:	\$1,046.96
BRAILLE ABILITIES		250.101.0000.200.2190.340.10000.00.00 0	Other Professional Services	\$11,137.70
			Vendor Total:	\$11,137.70
BULK BOOKSTORE		280.709.0000.000.2213.640.10000.26.00 0	Books and Periodicals	\$683.75
			Vendor Total:	\$683.75
CCMSI		703.102.0000.000.2570.340.10000.00.00 0	Other Professional Services	\$965.00
			Vendor Total:	\$965.00
CONNECTIONS SPEECH&LANGUAGE SERVICES LLC		250.101.0000.200.2150.340.10000.00.00 0	Other Professional Services	\$87,208.00
			Vendor Total:	\$87,208.00
CURRICULUM ASSOC INC	4800	100.109.0000.000.2213.610.10000.00.00 0	General Supplies	\$446.88
		100.109.0000.100.1000.641.10000.00.00 0	Textbooks	\$1,439.90
			Vendor Total:	\$1,886.78

Lyon County School District

Voucher Supplement Account Summary

Voucher Batch Number: 1149

11/13/2025

Fiscal Year: 2025-2026

Vendor Remit Name	Vendor #	Account	Description	Amount
DYSLEXIA ON DEMAND				
		280.639.0000.200.1000.653.10000.00.00 0	Web-based and similar programs	\$4,193.58
			Vendor Total:	\$4,193.58
FATBEAM, LLC				
		100.107.0000.000.2580.535.10000.00.00 0	Data Communications, Internet, Video, T-lines, etc	\$290.00
			Vendor Total:	\$290.00
FLYERS ENERGY, LLC	102216			
		100.170.0000.000.2730.626.10000.00.00 0	Gasoline	\$4,679.09
			Vendor Total:	\$4,679.09
FRONTIER				
		100.122.0000.000.2410.533.10202.10.00 0	Telephone – Land Line phone services	\$157.39 165
			Vendor Total:	\$157.39
GENE WATSON	22210			
		100.101.0000.000.2620.422.10000.00.00 0	Janitorial / Custodial Services	\$1,334.32
			Vendor Total:	\$1,334.32
HEALTHY COMMUNITIES COALITION				
		250.101.0000.200.2140.340.10000.00.00 0	Other Professional Services	\$81,000.00
		280.700.0000.000.2213.330.10000.00.00 0	Professional Employee Training & Development Serv	\$3,392.24
		280.719.0000.000.2100.300.10000.00.00 0	Purchased Professional and Technical Services	\$20,434.47
			Vendor Total:	\$104,826.71
HOUGHTON MIFFLIN HARCOURT PUBLISHING CO				
		100.109.0000.100.1000.640.10000.00.00 0	Books and Periodicals	\$9,872.76

Lyon County School District

Voucher Supplement Account Summary

Voucher Batch Number: 1149

11/13/2025

Fiscal Year: 2025-2026

Vendor Remit Name	Vendor #	Account	Description	Amount
		100.109.0000.100.1000.641.10000.00.00 0	Textbooks	\$22,291.32
		206.211.0000.420.1000.320.10000.00.00 0	Professional Educational Services	\$25,155.54
			Vendor Total:	\$57,319.62
INLAND SUPPLY CO., INC.	10000			
		100.125.0000.000.2620.610.10205.10.00 0	General Supplies	\$1,342.70
		100.165.0000.000.2620.610.10605.32.00 0	General Supplies	\$870.60
			Vendor Total:	\$2,213.30
JIM MENESINI PETROLEUM				
		100.170.0000.000.2730.626.10000.00.00 0	Gasoline	\$18,172.41
			Vendor Total:	\$18,172.41
LEXIA LEARNING SYSTEMS, LLC				166
		206.211.0000.420.1000.320.10000.00.00 0	Professional Educational Services	\$1,890.00
			Vendor Total:	\$1,890.00
LYON COUNTY SHERIFF	P101			
		100.101.0000.000.2660.340.10000.00.00 0	Other Professional Services	\$74,909.38
			Vendor Total:	\$74,909.38
M & R SINNING, LLC				
		280.639.0000.200.2200.340.10000.00.00 0	Other Professional Services	\$12,500.00
			Vendor Total:	\$12,500.00
MATTA, SAGE				
		280.639.0000.200.2160.340.10000.00.00 0	Other Professional Services	\$4,067.00
			Vendor Total:	\$4,067.00
OFFICE DEPOT	15366			
		100.123.0000.000.2220.610.10203.10.00 0	General Supplies	\$40.91

Lyon County School District

Voucher Supplement Account Summary

Voucher Batch Number: 1149

11/13/2025

Fiscal Year: 2025-2026

Vendor Remit Name	Vendor #	Account	Description	Amount
		100.123.0000.100.1000.610.10203.10.00 0	General Supplies	\$178.94
		100.126.0000.100.1000.610.10206.10.00 0	General Supplies	\$215.38
			Vendor Total:	<u>\$435.23</u>
PAXTON PATTERSON LLC		280.912.0000.300.1000.610.10000.00.00 0	General Supplies	\$1,299.80
			Vendor Total:	<u>\$1,299.80</u>
PEARSON ASSESSMENT		280.639.0000.200.2140.610.10000.00.00 0	General Supplies	\$423.05
			Vendor Total:	<u>\$423.05</u>
PETERBILT TRUCK PARTS & EQUIPMENT LLC	21060	100.170.0000.000.2710.614.10000.00.00 0	Parts	\$5,553.467
			Vendor Total:	<u>\$5,553.48</u>
PRESENCE LEARNING, INC		250.101.0000.200.2150.340.10000.00.00 0	Other Professional Services	\$64,991.68
			Vendor Total:	<u>\$64,991.68</u>
PROCARE THERAPY		280.639.0000.200.2100.340.10000.00.00 0	Other Professional Services	\$15,268.50
		280.639.0000.200.2160.340.10000.00.00 0	Other Professional Services	\$16,094.68
			Vendor Total:	<u>\$31,363.18</u>
PROPIO LANGUAGE SERVICES, LLC		280.639.0000.200.2190.340.10000.00.00 0	Other Professional Services	\$113.65
			Vendor Total:	<u>\$113.65</u>
RHP MECHANICAL SYSTEMS				

Lyon County School District

Voucher Supplement Account Summary

Voucher Batch Number: 1149

11/13/2025

Fiscal Year: 2025-2026

Vendor Remit Name	Vendor #	Account	Description	Amount
		100.108.0000.000.2620.430.10203.10.00 0	Repairs and Maintenance Services	\$2,875.00
		100.108.0000.000.2620.430.10206.10.00 0	Repairs and Maintenance Services	\$1,625.00
		100.108.0000.000.2620.430.10209.10.00 0	Repairs and Maintenance Services	\$1,625.00
		100.108.0000.000.2620.430.10303.10.00 0	Repairs and Maintenance Services	\$1,625.00
		100.108.0000.000.2620.430.10604.32.00 0	Repairs and Maintenance Services	\$4,125.00
			Vendor Total:	\$11,875.00
SILVER STATE SIGN LANGUAGE LLC		280.639.0000.200.2100.340.10000.00.00 0	Other Professional Services	\$21,494.00
			Vendor Total:	\$21,494.00
SKY FIBER INTERNET		100.107.0000.000.2580.535.10000.00.00 0	Data Communications, Internet, Video, T-lines, etc	\$58,121.00 ¹⁶⁸
			Vendor Total:	\$58,121.00
SOLIANT HEALTH, LLC		280.639.0000.200.2100.340.10000.00.00 0	Other Professional Services	\$19,514.25
		280.639.0000.200.2150.340.10000.00.00 0	Other Professional Services	\$16,992.70
			Vendor Total:	\$36,506.95
TAHOE SUPPLY CO.	11238	100.161.0000.000.2620.610.10601.32.00 0	General Supplies	\$3,186.88
			Vendor Total:	\$3,186.88
THE BRUMAN GROUP, PLLC		280.633.0000.000.2515.330.10000.26.00 0	Professional Employee Training & Development Serv	\$6,380.00
			Vendor Total:	\$6,380.00

Lyon County School District

Voucher Supplement Account Summary

Voucher Batch Number: 1149

11/13/2025

Fiscal Year: 2025-2026

Vendor Remit Name	Vendor #	Account	Description	Amount
THE STEPPING STONES GROUP LLC				
		250.101.0000.200.2150.340.10000.00.00 0	Other Professional Services	\$13,072.50
				Vendor Total:
				\$13,072.50
TRILOGY EDUCATION CONSULTING				
		280.639.0000.200.2200.340.10000.00.00 0	Other Professional Services	\$1,985.00
				Vendor Total:
				\$1,985.00
ULINE	102057			
		100.161.0000.000.2410.610.10601.32.00 0	General Supplies	\$794.13
				Vendor Total:
				\$794.13
WALKER LAKE DISPOSAL INC.	102157			
		100.101.0000.000.2610.421.10000.00.00 0	Garbage / Disposal	\$572.00
		100.108.0000.000.2610.421.10000.00.00 0	Garbage / Disposal	\$208.00 ¹⁶⁹
				Vendor Total:
				\$780.00
WILD ROOTS OCCUPATIONAL THERAPY				
		250.101.0000.200.2160.340.10000.00.00 0	Other Professional Services	\$20,790.00
				Vendor Total:
				\$20,790.00
YERINGTON THEATRE FOR THE ARTS	100157			
		230.231.0000.610.1000.441.10000.00.00 0	Renting Land and Buildings	\$700.00
				Vendor Total:
				\$700.00
				Grand Total:
				\$766,587.63

End of Report

LYON COUNTY SCHOOL DISTRICT VOUCHER

Voucher No: 1150 Voucher Date: 11/13/2025 Prepared By: _____

Printed: 12/08/2025 11:57:20 AM

LYON COUNTY SCHOOL DISTRICT is hereby authorized to draw warrants against LYON COUNTY SCHOOL DISTRICT funds for the sum of \$693,703.90 on account of obligations incurred for value received in services and for materials as shown below for period July 1, 2025 to June 30, 2026 (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.

Tom Hendrix	President
Dawn Carson	Clerk
Elmer Bull	Member
Darin Farr	Member
Sherry Parsons	Member
Bridget Peterson	Member
James Whisler	Member

LYON COUNTY SCHOOL DISTRICT

Fund		Amount
100	General Fund	\$614,824.08
230	Adult Education	\$130.44
240	State Grants	\$3,795.07
250	Special Education	\$8,475.87
280	Federal Funds	\$22,285.02
285	Medicaid Funds	\$1,425.00
290	Food Service Funds	\$813.82
310	Residential Construction Tax	\$8,670.00
340	Governmental Services Tax (GST)	\$33,284.60
		\$693,703.90

Lyon County School District

Voucher Supplement Account Summary

Voucher Batch Number: 1150

11/13/2025

Fiscal Year: 2025-2026

Vendor Remit Name	Vendor #	Account	Description	Amount
ACT, INCORPORATED	101628	100.104.0000.100.1000.653.10000.00.00 Check #: 5104	Web-based and similar programs	\$1,750.00
			Vendor Total:	\$1,750.00
ACTION GLASS CARSON LLC	102563	100.170.0000.000.2710.430.10000.00.00 Check #: 5105	Repairs and Maintenance Services	\$2,685.67
			Vendor Total:	\$2,685.67
AD ASTRA EDUCATION DBA FLUTTERBEE EDU.		100.127.0000.000.2220.640.10210.10.00 Check #: 5106	Books and Periodicals	\$998.15
			Vendor Total:	\$998.15
ANIXTER INC.		100.108.0000.000.2620.610.10000.00.00 Check #: 5107	General Supplies	\$2,434.8771
		100.108.0000.000.2620.612.10000.00.00 Check #: 5107	Inventoried Supplies/Equipment <\$5000	\$1,198.04
			Vendor Total:	\$3,632.91
ASCD_99490	99490	240.300.0000.300.2200.810.10000.00.00 Check #: 5108	Dues and Fees	\$129.00
			Vendor Total:	\$129.00
BALL HORTICULTURAL COMPANY		240.300.0000.310.1000.610.10603.32.00 Check #: 5109	General Supplies	\$163.25
			Vendor Total:	\$163.25
BAUMBACK, SANDY	102125	100.170.0000.000.2710.519.10000.00.00 Check #: 5110	Student Transportation Purchased From Other Source	\$210.00
			Vendor Total:	\$210.00
BEAR COMMUNICATIONS INC				

Lyon County School District

Voucher Supplement Account Summary

Voucher Batch Number: 1150

11/13/2025

Fiscal Year: 2025-2026

Vendor Remit Name	Vendor #	Account	Description	Amount
		100.107.0000.000.2580.610.10000.00.00 Check #: 5111	General Supplies	\$8,447.22
			Vendor Total:	\$8,447.22
BOARD OF REGENTS UNR	102018	280.700.0000.000.2213.330.10000.00.00 Check #: 5112	Professional Employee Training & Development Serv	\$2,580.00
			Vendor Total:	\$2,580.00
BUS PARTS WAREHOUSE	2534	100.170.0000.000.2710.614.10000.00.00 Check #: 5113	Parts	\$399.89
			Vendor Total:	\$399.89
BUSINESSU		240.300.0000.360.1000.653.10602.50.00 Check #: 5114	Web-based and similar programs	\$400.00
			Vendor Total:	\$400.00 ¹⁷²
CERRIS SYSTEMS RENO, INC		100.108.0000.000.2620.430.10603.32.00 Check #: 5115	Repairs and Maintenance Services	\$495.00
		100.108.0000.000.2620.610.10603.32.00 Check #: 5115	General Supplies	\$667.00
			Vendor Total:	\$1,162.00
CLEARLY IP, INC		100.107.0000.000.2580.533.10000.00.00 Check #: 5116	Telephone – Land Line phone services	\$43.37
		100.121.0000.000.2410.533.10201.10.00 Check #: 5116	Telephone – Land Line phone services	\$43.48
		100.122.0000.000.2410.533.10202.10.00 Check #: 5116	Telephone – Land Line phone services	\$43.48
		100.123.0000.000.2410.533.10203.10.00 Check #: 5116	Telephone – Land Line phone services	\$43.48
		100.125.0000.000.2410.533.10205.10.00 Check #: 5116	Telephone – Land Line phone services	\$43.48

Lyon County School District

Voucher Supplement Account Summary

Voucher Batch Number: 1150

11/13/2025

Fiscal Year: 2025-2026

Vendor Remit Name	Vendor #	Account	Description	Amount
		100.126.0000.000.2410.533.10206.10.00 Check #: 5116	Telephone - Land Line phone services	\$43.48
		100.127.0000.000.2410.533.10210.10.00 Check #: 5116	Telephone - Land Line phone services	\$43.48
		100.128.0000.000.2410.533.10211.10.00 Check #: 5116	Telephone - Land Line phone services	\$43.48
		100.129.0000.000.2410.533.10209.10.00 Check #: 5116	Telephone - Land Line phone services	\$43.48
		100.132.0000.000.2410.533.10302.20.00 Check #: 5116	Telephone - Land Line phone services	\$43.48
		100.133.0000.000.2410.533.10303.10.00 Check #: 5116	Telephone - Land Line phone services	\$43.48
		100.134.0000.000.2410.533.10304.20.00 Check #: 5116	Telephone - Land Line phone services	\$43.48
		100.135.0000.000.2410.533.10305.31.00 Check #: 5116	Telephone - Land Line phone services	\$43.48
		100.136.0000.000.2410.533.10208.31.00 Check #: 5116	Telephone - Land Line phone services	\$43.48
		100.161.0000.000.2410.533.10601.32.00 Check #: 5116	Telephone - Land Line phone services	\$43.48
		100.162.0000.000.2410.533.10602.50.00 Check #: 5116	Telephone - Land Line phone services	\$43.48
		100.163.0000.000.2410.533.10603.32.00 Check #: 5116	Telephone - Land Line phone services	\$43.48
		100.164.0000.000.2410.533.10604.32.00 Check #: 5116	Telephone - Land Line phone services	\$43.48
		100.165.0000.000.2410.533.10605.32.00 Check #: 5116	Telephone - Land Line phone services	\$43.48
		100.170.0000.000.2710.533.10000.00.00 Check #: 5116	Telephone - Land Line phone services	\$43.48
		230.231.0000.610.2500.533.10000.00.00 Check #: 5116	Telephone - Land Line phone services	\$130.44

Vendor Total: \$999.93

COUNCIL FOR EXPECTONAL CHILDREN 4520

Lyon County School District

Voucher Supplement Account Summary

Voucher Batch Number: 1150

11/13/2025

Fiscal Year: 2025-2026

Vendor Remit Name	Vendor #	Account	Description	Amount
		250.105.0000.200.2319.810.10000.00.00 Check #: 5117	Dues and Fees	\$174.00
			Vendor Total:	\$174.00
DAVIS, MARIA C.	102800	280.639.0000.200.2190.340.10000.00.00 Check #: 5118	Other Professional Services	\$1,031.00
			Vendor Total:	\$1,031.00
DEPOLO, MICHAEL		100.170.0000.000.2730.626.10000.00.00 Check #: 5119	Gasoline	\$61.86
			Vendor Total:	\$61.86
DR. AMY C. ACKLEY		280.709.0000.000.2213.330.10000.26.00 Check #: 5120	Professional Employee Training & Development Serv	\$2,945.00
			Vendor Total:	\$2,945.00
EXPRESS READERS, INC		280.658.0000.000.2100.610.10000.26.00 Check #: 5121	General Supplies	\$268.65
		280.658.0000.000.2100.640.10000.26.00 Check #: 5121	Books and Periodicals	\$1,690.00
		280.659.0000.000.3300.610.10000.00.00 Check #: 5121	General Supplies	\$1,295.00
			Vendor Total:	\$3,253.65
GANNETT MEDIA CORP / GANNETT NEVADA/UTAH		100.108.0000.000.2620.540.10000.00.00 Check #: 5122	Advertising	\$5,940.72
			Vendor Total:	\$5,940.72
GATEKEEPER SYSTEMS USA INC.		100.170.0000.000.2710.652.10000.00.00 Check #: 5123	Inventoried Supplies/Equipment – IT Related <\$5000	\$518,006.77
			Vendor Total:	\$518,006.77

Lyon County School District

Voucher Supplement Account Summary

Voucher Batch Number: 1150

11/13/2025

Fiscal Year: 2025-2026

Vendor Remit Name	Vendor #	Account	Description	Amount
GEARY PACIFIC SUPPLY				
		340.101.0000.000.2620.731.10000.00.00 Check #: 5124	Machinery	\$33,284.60
			Vendor Total:	\$33,284.60
HODGEN, BRENDA				
		100.170.0000.000.2730.626.10000.00.00 Check #: 5125	Gasoline	\$382.39
			Vendor Total:	\$382.39
HUNT, TODD				
		100.109.0000.000.2213.331.10000.00.00 Check #: 5126	Training & Development-Instruct Licensed Personnel	\$200.00
			Vendor Total:	\$200.00
INDUSTRIAL PLUMBING SUPPLY	96453			
		290.180.0000.000.3100.610.10000.00.00 Check #: 5127	General Supplies	\$813.82
			Vendor Total:	\$813.82
JONES & BARTLETT LEARNING LLC				
		240.300.0000.330.1000.641.10601.32.00 Check #: 5128	Textbooks	\$200.96
			Vendor Total:	\$200.96
KLOG, INC.	98875			
		280.634.0000.300.1000.612.10305.20.00 Check #: 5129	Inventoried Supplies/Equipment <\$5000	\$3,290.00
			Vendor Total:	\$3,290.00
LAHONTAN PARAMEDICAL				
		100.170.0000.000.2710.340.10000.00.00 Check #: 5130	Other Professional Services	\$75.00
			Vendor Total:	\$75.00
LOBBYGUARD SOLUTIONS, LLC				
		100.161.0000.000.2410.651.10601.32.00 Check #: 5131	Supplies - Technology - Software	\$525.00

Lyon County School District

Voucher Supplement Account Summary

Voucher Batch Number: 1150

11/13/2025

Fiscal Year: 2025-2026

Vendor Remit Name	Vendor #	Account	Description	Amount
			Vendor Total:	\$525.00
LOWE, KEITH III		250.105.0000.200.2319.581.10000.00.00	Travel - Instructional Licensed Personnel	\$1,088.57
		Ⓢcheck #: 5132		
			Vendor Total:	\$1,088.57
MARSHALL MEMO, LLC		280.709.0000.000.2200.653.10000.26.00	Web-based and similar programs	\$500.00
		Ⓢcheck #: 5133		
			Vendor Total:	\$500.00
MAUPIN, COX, & LEGOY	22060	250.105.0000.200.2318.820.10000.00.00	Judgments Against the School District	\$7,087.50
		Ⓢcheck #: 5134		
			Vendor Total:	\$7,087.50
MCGRAW HILL SCHOOL EDUCATION HOLDINGS	101620	100.109.0000.100.1000.640.10000.00.00	Books and Periodicals	\$19,657.41
		Ⓢcheck #: 5135		176
			Vendor Total:	\$19,657.41
MICHAEL SOUKUP		280.639.0000.200.2160.340.10000.00.00	Other Professional Services	\$5,581.25
		Ⓢcheck #: 5136		
			Vendor Total:	\$5,581.25
MRC SMART TECHNOLOGY		240.300.0000.360.1000.650.10601.32.00	Supplies-Information Technology-related	\$180.62
		Ⓢcheck #: 5137		
			Vendor Total:	\$180.62
MYSTERY SCIENCE INC.		280.633.0000.000.2200.653.10206.26.00	Web-based and similar programs	\$1,695.00
		Ⓢcheck #: 5138		
			Vendor Total:	\$1,695.00
NELSON ELECTRIC COMPANY, INC.				

Lyon County School District

Voucher Supplement Account Summary

Voucher Batch Number: 1150

11/13/2025

Fiscal Year: 2025-2026

Vendor Remit Name	Vendor #	Account	Description	Amount
		100.108.0000.000.2620.430.10205.10.00 Check #: 5139	Repairs and Maintenance Services	\$8,100.00
		310.035.0000.000.4700.430.10604.32.00 Check #: 5139	Repairs and Maintenance Services	\$8,670.00
			Vendor Total:	<u>\$16,770.00</u>
NEVADA FFA ASSOCIATION	97581	240.300.0000.310.1000.653.10000.00.00 Check #: 5140	Web-based and similar programs	\$2,555.00
			Vendor Total:	<u>\$2,555.00</u>
PACIFIC STEEL AND RECYCLING		280.634.0000.310.1000.610.10000.00.00 Check #: 5141	General Supplies	\$835.72
			Vendor Total:	<u>\$835.72</u>
PRECISION CONCRETE CUTTING, INC		100.110.0000.000.2620.430.10000.00.00 Check #: 5142	Repairs and Maintenance Services	\$24,005.31 ⁷⁷
			Vendor Total:	<u>\$24,005.31</u>
PRO ED	100494	280.639.0000.200.2140.610.10000.00.00 Check #: 5143	General Supplies	\$237.60
			Vendor Total:	<u>\$237.60</u>
RALEY'S		240.300.0000.310.1000.610.10601.32.00 Check #: 5144	General Supplies	\$166.24
			Vendor Total:	<u>\$166.24</u>
RIVERSIDE ASSESSMENTS LLC		100.109.0000.000.2213.610.10000.00.00 Check #: 5145	General Supplies	\$862.88
			Vendor Total:	<u>\$862.88</u>
ROBIN L. TITUS	102690	285.781.0000.200.2100.340.10000.00.00 Check #: 5146	Other Professional Services	\$1,425.00

Lyon County School District

Voucher Supplement Account Summary

Voucher Batch Number: 1150

11/13/2025

Fiscal Year: 2025-2026

Vendor Remit Name	Vendor #	Account	Description	Amount
			Vendor Total:	\$1,425.00
SILVER SPRINGS G.I.D		100.101.0000.000.2610.411.10000.00.00	Water / Sewer	\$2,160.00
		Check #: 5147		
			Vendor Total:	\$2,160.00
SMARTPASS INC		100.161.0000.000.2410.651.10601.32.00	Supplies - Technology - Software	\$5,108.92
		Check #: 5148		
			Vendor Total:	\$5,108.92
SMITHS CUSTOMER CHARGES	19520	100.164.0000.194.1000.610.10604.32.00	General Supplies	\$35.23
		Check #: 5149		
			Vendor Total:	\$35.23
SWANK MOVIE LICENSING USA		100.125.0000.100.1000.610.10205.10.00	General Supplies	\$534.00 ¹⁷⁸
		Check #: 5150		
			Vendor Total:	\$534.00
THOMAS, SABRINA M		100.109.0000.000.2213.586.10000.00.00	Travel - Other Classified/support Personnel	\$29.00
		Check #: 5151		
			Vendor Total:	\$29.00
TITAN MANUFACTURING & DISTRIBUTING INC		100.161.0000.100.1000.612.10601.32.00	Inventoried Supplies/Equipment <\$5000	\$6,801.88
		Check #: 5152		
			Vendor Total:	\$6,801.88
UNITED LANGUAGE GROUP, LLC		280.639.0000.200.2150.340.10000.00.00	Other Professional Services	\$250.00
		Check #: 5153		
			Vendor Total:	\$250.00
VESTIS				

Lyon County School District

Voucher Supplement Account Summary

Voucher Batch Number: 1150

11/13/2025

Fiscal Year: 2025-2026

Vendor Remit Name	Vendor #	Account	Description	Amount
		100.127.0000.000.2620.422.10210.10.00 Check #: 5154	Janitorial / Custodial Services	\$226.86
			Vendor Total:	\$226.86
WESTERN PSYCHOLOGICAL SERVICIE	22589	280.639.0000.200.2140.610.10000.00.00 Check #: 5155	General Supplies	\$85.80
			Vendor Total:	\$85.80
XEROX CORPORATION		100.125.0000.000.2410.442.10205.10.00 Check #: 5156	Rental of Equipment and Vehicles	\$1,077.44
		100.129.0000.000.2410.442.10209.10.00 Check #: 5156	Rental of Equipment and Vehicles	\$408.20
		100.129.0000.100.1000.430.10209.10.00 Check #: 5156	Repairs and Maintenance Services	\$469.88
		250.105.0000.200.2319.430.10000.00.00 Check #: 5156	Repairs and Maintenance Services	\$108.1979
		250.105.0000.200.2319.442.10000.00.00 Check #: 5156	Rental of Equipment and Vehicles	\$17.61
			Vendor Total:	\$2,081.32
			Grand Total:	\$693,703.90

End of Report

LYON COUNTY SCHOOL DISTRICT VOUCHER

Voucher No: 1161 Voucher Date: 11/20/2025 Prepared By: _____

Printed: 12/08/2025 11:58:30 AM

LYON COUNTY SCHOOL DISTRICT is hereby authorized to draw warrants against LYON COUNTY SCHOOL DISTRICT funds for the sum of \$1,179,613.42 on account of obligations incurred for value received in services and for materials as shown below for period July 1, 2025 to June 30, 2026 (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.

Tom Hendrix	President
Dawn Carson	Clerk
Elmer Bull	Member
Darin Farr	Member
Sherry Parsons	Member
Bridget Peterson	Member
James Whisler	Member

LYON COUNTY SCHOOL DISTRICT

Fund		Amount
100	General Fund	\$90,646.08
230	Adult Education	\$75.00
240	State Grants	\$273.06
280	Federal Funds	\$22,759.35
290	Food Service Funds	\$1,035,359.93
340	Governmental Services Tax (GST)	\$30,500.00
		\$1,179,613.42

Lyon County School District

Voucher Supplement Account Summary

Voucher Batch Number: 1161

11/20/2025

Fiscal Year: 2025-2026

Vendor Remit Name	Vendor #	Account	Description	Amount
AMAZON BUSINESS				
		100.101.0000.000.2510.610.10000.00.00 0	General Supplies	\$67.62
		100.122.0000.000.2620.610.10202.10.00 0	General Supplies	\$82.26
		100.123.0000.000.2130.610.10203.10.00 0	General Supplies	\$128.65
		100.123.0000.000.2220.610.10203.10.00 0	General Supplies	\$218.16
		100.123.0000.000.2220.640.10203.10.00 0	Books and Periodicals	\$266.60
		100.123.0000.100.1000.610.10203.10.00 0	General Supplies	\$35.67
		100.123.0000.100.1000.616.10203.10.00 0	Teacher Supplies	\$358.22
		100.126.0000.000.2120.610.10206.10.00 0	General Supplies	\$27.41
		100.126.0000.100.1000.610.10206.10.00 0	General Supplies	\$559.08
		100.126.0000.100.1000.640.10206.10.00 0	Books and Periodicals	\$120.98
		100.127.0000.000.2410.610.10210.10.00 0	General Supplies	\$223.46
		100.127.0000.100.1000.616.10210.10.00 0	Teacher Supplies	\$573.41
		100.128.0000.100.1000.610.10211.10.00 0	General Supplies	\$281.29
		100.128.0000.100.1000.616.10211.10.00 0	Teacher Supplies	\$147.89
		100.129.0000.100.1000.616.10209.10.00 0	Teacher Supplies	\$143.94
		100.133.0000.100.1000.610.10303.10.00 0	General Supplies	\$365.21
		100.134.0000.000.2130.610.10304.20.00 0	General Supplies	\$246.84
		100.134.0000.100.1000.610.10304.20.00 0	General Supplies	\$176.40

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Lyon County School District

Voucher Supplement Account Summary

Voucher Batch Number: 1161

11/20/2025

Fiscal Year: 2025-2026

Vendor Remit Name	Vendor #	Account	Description	Amount
		100.134.0000.100.1000.616.10304.20.00 0	Teacher Supplies	\$474.40
		100.161.0000.000.2220.610.10601.32.00 0	General Supplies	\$298.20
		100.161.0000.000.2410.610.10601.32.00 0	General Supplies	\$192.60
		100.161.0000.100.1000.610.10601.32.00 0	General Supplies	\$771.90
		100.161.0000.100.1000.616.10601.32.00 0	Teacher Supplies	\$549.19
		100.161.0000.194.1000.610.10601.32.00 0	General Supplies	\$5.91
		100.161.0000.920.1000.610.10601.32.00 0	General Supplies	\$194.38
		100.163.0000.000.2410.610.10603.32.00 0	General Supplies	\$289.00
		100.163.0000.100.1000.616.10603.32.00 0	Teacher Supplies	\$1,631.80 ₁₈₂
		100.163.0000.196.1000.610.10603.32.00 0	General Supplies	\$74.99
		100.163.0000.915.1000.610.10603.32.00 0	General Supplies	\$334.46
		100.164.0000.000.2130.610.10604.32.00 0	General Supplies	\$434.32
		100.164.0000.100.1000.610.10604.32.00 0	General Supplies	\$36.99
		100.164.0000.192.1000.610.10604.32.00 0	General Supplies	\$11.99
		100.164.0000.196.1000.610.10604.32.00 0	General Supplies	\$37.95
		100.164.0000.320.1000.610.10604.32.00 0	General Supplies	\$77.94
		100.170.0000.000.2700.610.10000.00.00 0	General Supplies	\$18.99
		240.207.0000.000.2500.610.10000.00.00 0	General Supplies	\$273.06
		280.633.0000.000.2100.610.10203.26.00 0	General Supplies	\$540.07

Lyon County School District

Voucher Supplement Account Summary

Voucher Batch Number: 1161

11/20/2025

Fiscal Year: 2025-2026

Vendor Remit Name	Vendor #	Account	Description	Amount
		280.633.0000.000.2100.610.10206.26.00 0	General Supplies	\$1,645.25
		280.633.0000.000.2100.610.10209.26.00 0	General Supplies	\$244.77
		280.633.0000.000.2100.610.10305.26.00 0	General Supplies	\$812.12
		280.633.0000.000.2100.610.10605.26.00 0	General Supplies	\$499.55
		280.633.0000.000.3300.610.10202.26.00 0	General Supplies	\$49.13
		280.633.0000.000.3300.610.10302.26.00 0	General Supplies	\$516.89
		280.688.0000.000.2100.610.10000.00.00 0	General Supplies	\$1,615.48
			Vendor Total:	<u>\$15,654.42</u>
APEX CYBER SYSTEMS		100.107.0000.000.2580.652.10000.00.00 0	Inventoried Supplies/Equipment – IT Related <\$5000	\$4,956.00 ¹⁸³
		100.108.0000.000.2620.430.10603.32.00 0	Repairs and Maintenance Services	\$379.00
			Vendor Total:	<u>\$5,335.00</u>
AUDIO ENHANCEMENT, INC	99350	100.127.0000.100.1000.650.10210.10.00 0	Supplies–Information Technology–related	\$279.08
			Vendor Total:	<u>\$279.08</u>
BRADY INDUSTRIES		100.123.0000.000.2620.610.10203.10.00 0	General Supplies	\$421.71
			Vendor Total:	<u>\$421.71</u>
CARNEGIE LEARNING, INC	96934	280.633.0000.000.2200.653.10211.26.00 0	Web–based and similar programs	\$10,999.36
			Vendor Total:	<u>\$10,999.36</u>
CHARTWELLS				

Lyon County School District

Voucher Supplement Account Summary

Voucher Batch Number: 1161

11/20/2025

Fiscal Year: 2025-2026

Vendor Remit Name	Vendor #	Account	Description	Amount
		290.180.0000.000.3100.430.10000.00.00 0	Repairs and Maintenance Services	\$7,725.31
		290.180.0000.000.3100.442.10000.00.00 0	Rental of Equipment and Vehicles	\$4,893.01
		290.180.0000.000.3100.610.10000.00.00 0	General Supplies	\$14,800.35
		290.180.0000.000.3100.630.10000.00.00 0	Food	\$998,818.99
			Vendor Total:	<u>\$1,026,237.66</u>
DECKER, INC.	5403	100.135.0000.000.2620.610.10305.31.00 0	General Supplies	\$106.45
			Vendor Total:	<u>\$106.45</u>
DELL, INC USA		100.107.0000.000.2230.650.10000.00.00 0	Supplies–Information Technology–related	\$4,027.05
			Vendor Total:	<u>\$4,027.05</u> 184
FRONTIER		100.132.0000.000.2410.442.10302.20.00 0	Rental of Equipment and Vehicles	\$250.50
		100.163.0000.000.2410.533.10603.32.00 0	Telephone – Land Line phone services	\$267.08
			Vendor Total:	<u>\$517.58</u>
INFINISOURCE, INC.	99766	100.102.0000.000.2570.340.10000.00.00 0	Other Professional Services	\$2,699.43
			Vendor Total:	<u>\$2,699.43</u>
INLAND SUPPLY CO., INC.	10000	100.129.0000.000.2620.610.10209.10.00 0	General Supplies	\$686.90
			Vendor Total:	<u>\$686.90</u>
J.W. PEPPER	102488	100.161.0000.186.1000.610.10601.32.00 0	General Supplies	\$154.98

Lyon County School District

Voucher Supplement Account Summary

Voucher Batch Number: 1161

11/20/2025

Fiscal Year: 2025-2026

Vendor Remit Name	Vendor #	Account	Description	Amount
		100.163.0000.100.1000.616.10603.32.00 0	Teacher Supplies	\$199.99
			Vendor Total:	\$354.97
LUMOS AND ASSOCIATES, INC	11860	100.108.0000.000.4300.340.10601.32.00 0	Other Professional Services	\$18.00
			Vendor Total:	\$18.00
NAVIGATE 360, LLC		280.633.0000.000.2100.653.10211.26.00 0	Web-based and similar programs	\$2,205.55
		280.633.0000.000.2200.653.10201.26.00 0	Web-based and similar programs	\$2,250.75
			Vendor Total:	\$4,456.30
NEVADA ASSOC OF SCHOOL BOARDS	14340	100.101.0000.000.2310.330.10000.00.00 0	Professional Employee Training & Development Serv	\$4,530.00 185
			Vendor Total:	\$4,530.00
NEVADA DEPARTMENT OF AGRICULTURE	14535	290.180.0000.000.3100.630.10000.00.00 0	Food	\$8,697.27
			Vendor Total:	\$8,697.27
OASIS ONLINE		100.107.0000.000.2580.352.10000.00.00 0	Other Technical Services	\$19,819.85
			Vendor Total:	\$19,819.85
OFFICE DEPOT	15366	100.123.0000.000.2410.610.10203.10.00 0	General Supplies	\$37.96
		100.123.0000.000.2410.651.10203.10.00 0	Supplies - Technology - Software	\$36.18
		100.126.0000.100.1000.610.10206.10.00 0	General Supplies	\$295.26
		100.128.0000.100.1000.610.10211.10.00 0	General Supplies	\$29.98

Lyon County School District

Voucher Supplement Account Summary

Voucher Batch Number: 1161

11/20/2025

Fiscal Year: 2025-2026

Vendor Remit Name	Vendor #	Account	Description	Amount
			Vendor Total:	\$399.38
PAPE MATERIAL HANDLING				
		290.180.0000.000.3100.610.10000.00.00 0	General Supplies	\$425.00
			Vendor Total:	\$425.00
PSI SERVICES LLC				
		230.231.0000.610.2200.320.10000.00.00 0	Professional Educational Services	\$75.00
			Vendor Total:	\$75.00
R&J PAINTING LLC				
		340.101.0000.000.2620.430.10203.10.00 0	Repairs and Maintenance Services	\$17,000.00
		340.101.0000.000.2620.430.10303.10.00 0	Repairs and Maintenance Services	\$13,500.00
			Vendor Total:	\$30,500.00
RHP MECHANICAL SYSTEMS				
		100.108.0000.000.2620.430.10202.10.00 0	Repairs and Maintenance Services	\$2,250.00
		100.108.0000.000.2620.430.10302.20.00 0	Repairs and Maintenance Services	\$1,625.00
		100.108.0000.000.2620.430.10602.50.00 0	Repairs and Maintenance Services	\$1,000.00
		100.108.0000.000.2620.430.10603.32.00 0	Repairs and Maintenance Services	\$1,625.00
			Vendor Total:	\$6,500.00
ROCHESTER 100 INC.				
		100.126.0000.100.1000.610.10206.10.00 0	General Supplies	\$1,599.50
			Vendor Total:	\$1,599.50
SPECIALIZED ELEVATOR SERVICES HOLDINGS				
		100.108.0000.000.2620.430.10302.20.00 0	Repairs and Maintenance Services	\$700.50
		100.108.0000.000.2620.430.10601.32.00 0	Repairs and Maintenance Services	\$1,050.75

Lyon County School District

Voucher Supplement Account Summary

Voucher Batch Number: 1161

11/20/2025

Fiscal Year: 2025-2026

Vendor Remit Name	Vendor #	Account	Description	Amount
			Vendor Total:	\$1,751.25
STAPLES ADVANTAGE	99736			
		100.135.0000.000.2130.610.10305.31.00 0	General Supplies	\$27.02
		100.135.0000.100.1000.610.10305.31.00 0	General Supplies	\$315.79
		100.163.0000.100.1000.610.10603.32.00 0	General Supplies	\$1,668.18
		280.633.0000.000.2100.610.10203.26.00 0	General Supplies	\$394.38
		280.633.0000.000.2100.610.10206.26.00 0	General Supplies	\$986.05
			Vendor Total:	\$3,391.42
STATE OF NEVADA_98141	98141			
		100.102.0000.000.2329.210.10000.00.00 0	Group Insurance	\$21,589.54
				187
			Vendor Total:	\$21,589.54
SUMMIT COMPANIES				
		100.108.0000.000.2620.430.10604.32.00 0	Repairs and Maintenance Services	\$3,972.00
			Vendor Total:	\$3,972.00
TAHOE SUPPLY CO.	11238			
		100.123.0000.000.2620.610.10203.10.00 0	General Supplies	\$351.30
		100.127.0000.000.2620.610.10210.10.00 0	General Supplies	\$754.02
		100.134.0000.000.2620.610.10304.20.00 0	General Supplies	\$1,147.73
		100.165.0000.000.2620.610.10605.32.00 0	General Supplies	\$25.36
			Vendor Total:	\$2,278.41
TYLER TECHNOLOGIES, INC.	103232			
		100.102.0000.000.2570.337.10000.00.00 0	Technology Related Training	\$130.00
			Vendor Total:	\$130.00

Lyon County School District

Voucher Supplement Account Summary

Voucher Batch Number: 1161

11/20/2025

Fiscal Year: 2025-2026

Vendor Remit Name	Vendor #	Account	Description	Amount
WALKER LAKE DISPOSAL INC.	102157	100.101.0000.000.2610.421.10000.00.00 0	Garbage / Disposal	\$572.00
			Vendor Total:	\$572.00
WEDCO INC.	22320	100.108.0000.000.2620.610.10000.00.00 0	General Supplies	\$60.71
			Vendor Total:	\$60.71
WESTERN NEVADA SUPPLY	22580	100.135.0000.000.2620.610.10305.31.00 0	General Supplies	\$266.75
		100.161.0000.000.2620.610.10601.32.00 0	General Supplies	\$967.43
			Vendor Total:	\$1,234.18
ZEPTIVE, INC.		100.132.0000.000.2410.442.10302.20.00 0	Rental of Equipment and Vehicles	\$294.00 ¹⁸⁸
			Vendor Total:	\$294.00
			Grand Total:	\$1,179,613.42

End of Report

LYON COUNTY SCHOOL DISTRICT VOUCHER

Voucher No: 1162 Voucher Date: 11/20/2025 Prepared By: _____

Printed: 12/08/2025 11:59:43 AM

LYON COUNTY SCHOOL DISTRICT is hereby authorized to draw warrants against LYON COUNTY SCHOOL DISTRICT funds for the sum of \$169,532.66 on account of obligations incurred for value received in services and for materials as shown below for period July 1, 2025 to June 30, 2026 (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.

Tom Hendrix President

Dawn Carson Clerk

Elmer Bull Member

Darin Farr Member

Sherry Parsons Member

Bridget Peterson Member

James Whisler Member

LYON COUNTY SCHOOL DISTRICT

Fund		Amount
100	General Fund	\$60,814.04
230	Adult Education	\$139.16
280	Federal Funds	\$12,592.40
290	Food Service Funds	\$1,807.91
310	Residential Construction Tax	\$8,420.00
340	Governmental Services Tax (GST)	\$82,915.31
400	Debt Service Funds	\$1,000.00
830	Gifts & Donations Fund	\$1,843.84
		<hr/> <hr/>
		\$169,532.66

Lyon County School District

Voucher Supplement Account Summary

Voucher Batch Number: 1162

11/20/2025

Fiscal Year: 2025-2026

Vendor Remit Name	Vendor #	Account	Description	Amount
A T & T MONTHLY STATEMENT	99712	230.231.0000.610.2500.533.10000.00.00 Check #: 5157	Telephone - Land Line phone services	\$49.67
				Vendor Total: \$49.67
AMERICAN CULINARY FEDERATION		280.631.0000.300.2200.320.10000.00.00 Check #: 5158	Professional Educational Services	\$300.00
				Vendor Total: \$300.00
BOARD OF REGENTS UNR	102018	280.700.0000.000.2213.330.10000.00.00 Check #: 5159	Professional Employee Training & Development Serv	\$450.00
				Vendor Total: \$450.00
CALIFORNIA STATE UNIVERSITY		830.050.0000.000.2410.890.10000.00.00 Check #: 5160	Miscellaneous Expenditures	\$500.00 ¹⁹⁰
				Vendor Total: \$500.00
CINTAS CORP		100.135.0000.000.2620.430.10305.31.00 Check #: 5161	Repairs and Maintenance Services	\$440.56
				Vendor Total: \$440.56
COONS CONSTRUCTION LLC		340.101.0000.000.4500.450.10000.00.00 Check #: 5162	Construction Services	\$39,553.00
				Vendor Total: \$39,553.00
COUSINS CONCERT ATTIRE		100.163.0000.196.1000.610.10603.32.00 Check #: 5163	General Supplies	\$80.00
				Vendor Total: \$80.00
D & S WASTE REMOVAL, INC	4960	100.101.0000.000.2610.421.10000.00.00 Check #: 5164	Garbage / Disposal	\$4,357.07

Lyon County School District

Voucher Supplement Account Summary

Voucher Batch Number: 1162

11/20/2025

Fiscal Year: 2025-2026

Vendor Remit Name	Vendor #	Account	Description	Amount
		100.107.0000.000.2580.421.10000.00.00 Check #: 5164	Garbage / Disposal	\$258.99
		100.132.0000.000.2620.421.10302.20.00 Check #: 5164	Garbage / Disposal	\$527.83
		100.163.0000.000.2410.421.10603.32.00 Check #: 5164	Garbage / Disposal	\$12.00
		100.170.0000.000.2730.421.10000.00.00 Check #: 5164	Garbage / Disposal	\$258.99
		290.182.0000.000.3100.421.10000.00.00 Check #: 5164	Garbage / Disposal	\$1,646.80
			Vendor Total:	\$7,061.68
DREWS, EMILY R		280.658.0000.000.2213.580.10000.26.00 Check #: 5165	Staff Travel	\$396.14
			Vendor Total:	\$396.14
FMHUB LLC		400.101.0000.000.5000.340.10000.00.00 Check #: 5166	Other Professional Services	\$1,000.00
			Vendor Total:	\$1,000.00
GREAT BASIN DECORATION COMPANY, LLC		100.133.0000.100.1000.610.10303.10.00 Check #: 5167	General Supplies	\$1,881.00
			Vendor Total:	\$1,881.00
HDS WHITE CAP CONST SUPPLY	95880	100.135.0000.000.2620.610.10305.31.00 Check #: 5168	General Supplies	\$240.00
			Vendor Total:	\$240.00
HUTCHINS, ERMA		280.658.0000.000.2213.580.10000.26.00 Check #: 5169	Staff Travel	\$513.62
			Vendor Total:	\$513.62

Lyon County School District

Voucher Supplement Account Summary

Voucher Batch Number: 1162

11/20/2025

Fiscal Year: 2025-2026

Vendor Remit Name	Vendor #	Account	Description	Amount
JOSTENS_10600	10600	100.161.0000.100.1000.610.10601.32.00 Check #: 5170	General Supplies	\$1,377.95
				Vendor Total: \$1,377.95
LARKINS, KAYLEEN		280.688.0000.000.2515.580.10000.00.00 Check #: 5171	Staff Travel	\$317.60
				Vendor Total: \$317.60
LOST ART GRAPHICS LLC		100.101.0000.000.2320.610.10000.00.00 Check #: 5172	General Supplies	\$300.00
				Vendor Total: \$300.00
MARTIN IRON WORKS	102984	280.912.0000.300.1000.610.10000.00.00 Check #: 5173	General Supplies	\$5,896.40 192
				Vendor Total: \$5,896.40
MONTROSE GLASS		340.101.0000.000.2620.430.10603.32.00 Check #: 5174	Repairs and Maintenance Services	\$43,362.31
				Vendor Total: \$43,362.31
MOYLE, HEATHER		280.658.0000.000.2500.580.10000.26.00 Check #: 5175	Staff Travel	\$440.27
				Vendor Total: \$440.27
NELSON ELECTRIC COMPANY, INC.		310.032.0000.000.4700.430.10603.32.00 Check #: 5176	Repairs and Maintenance Services	\$8,420.00
				Vendor Total: \$8,420.00
NEVADA FFA ASSOCIATION	97581	100.000.0000.000.0000.000.10000.00.42 Check #: 5177	Accounts Payable.	\$1,200.00

Lyon County School District

Voucher Supplement Account Summary

Voucher Batch Number: 1162

11/20/2025

Fiscal Year: 2025-2026

Vendor Remit Name	Vendor #	Account	Description	Amount
			Vendor Total:	\$1,200.00
NEVADA SCHOOL COUNSELOR ASSOC	100115	100.109.0000.000.2213.331.10000.00.00 Check #: 5178	Training & Development–Instruct Licensed Personnel	\$700.00
			Vendor Total:	\$700.00
PACIFIC SHREDDING/PACIFIC STORAGE CO.		100.164.0000.000.2410.421.10604.32.00 Check #: 5179	Garbage / Disposal	\$67.41
			Vendor Total:	\$67.41
PITNEY BOWES GLOBAL FINANCIAL	101970	100.132.0000.000.2410.442.10302.20.00 Check #: 5180	Rental of Equipment and Vehicles	\$250.53
		100.161.0000.100.1000.442.10601.32.00 Check #: 5180	Rental of Equipment and Vehicles	\$575.31
				193
			Vendor Total:	\$825.84
PRIMO BRANDS	97540	100.107.0000.000.2580.610.10000.00.00 Check #: 5181	General Supplies	\$53.92
			Vendor Total:	\$53.92
QUADIENT POSTAGE FUNDING		100.133.0000.000.2410.531.10303.10.00 Check #: 5182	Postage	\$339.00
			Vendor Total:	\$339.00
RED ROCK SPRING WATER		100.129.0000.100.1000.610.10209.10.00 Check #: 5183	General Supplies	\$218.00
			Vendor Total:	\$218.00
REFRIGERATION SUPPLIES DISTRIBUTOR	96586	100.108.0000.000.2620.610.10000.00.00 Check #: 5184	General Supplies	\$25,349.16

Lyon County School District

Voucher Supplement Account Summary

Voucher Batch Number: 1162

11/20/2025

Fiscal Year: 2025-2026

Vendor Remit Name	Vendor #	Account	Description	Amount
		100.108.0000.000.2620.610.10203.10.00 Check #: 5184	General Supplies	\$171.89
		100.108.0000.000.2620.610.10604.32.00 Check #: 5184	General Supplies	\$96.20
		100.108.0000.000.2620.610.10605.32.00 Check #: 5184	General Supplies	\$473.33
			Vendor Total:	\$26,090.58
SAMANTHA KISH		290.180.0000.000.0000.000.10000.00.48 Check #: 5185	Deferred Revenues	\$30.00
			Vendor Total:	\$30.00
SHRED-IT USA		100.127.0000.000.2410.421.10210.10.00 Check #: 5186	Garbage / Disposal	\$72.00
		100.133.0000.000.2410.421.10303.10.00 Check #: 5186	Garbage / Disposal	\$16,009.4
		100.134.0000.000.2410.421.10304.20.00 Check #: 5186	Garbage / Disposal	\$50.00
		230.231.0000.610.2600.400.10000.00.00 Check #: 5186	Purchased Property Services	\$16.00
			Vendor Total:	\$154.00
SOLIDITY GRAPHICS & DESIGN, LLC		280.633.0000.000.2100.610.10605.26.00 Check #: 5187	General Supplies	\$126.00
			Vendor Total:	\$126.00
TEACHIDAHO		100.104.0000.000.2210.610.10000.00.00 Check #: 5188	General Supplies	\$5,250.00
			Vendor Total:	\$5,250.00
TRUCKEE MEADOWS COMMUNITY COLLEGE	103226	830.053.0000.000.2410.890.10000.00.00 Check #: 5189	Miscellaneous Expenditures	\$500.00

Lyon County School District

Voucher Supplement Account Summary

Voucher Batch Number: 1162

11/20/2025

Fiscal Year: 2025-2026

Vendor Remit Name	Vendor #	Account	Description	Amount
		830.061.0000.000.2410.890.10000.00.00	Miscellaneous Expenditures	\$657.54
		Check #: 5189		
			Vendor Total:	\$1,157.54
TRUCKEE TAHOE LUMBER CO		280.912.0000.300.1000.610.10000.00.00	General Supplies	\$944.37
		Check #: 5190		
			Vendor Total:	\$944.37
TRUCKEE-CARSON IRRIGATION	21020	100.108.0000.000.2620.810.10000.00.00	Dues and Fees	\$2,963.43
		Check #: 5191		
			Vendor Total:	\$2,963.43
TYLER BUSINESS FORMS		100.163.0000.000.2410.610.10603.32.00	General Supplies	\$489.43
		Check #: 5192		
			Vendor Total:	\$489.43 ¹⁹⁵
UNR - OFFICE OF STUDENT FINANCIAL AID		830.062.0000.000.2410.890.10000.00.00	Miscellaneous Expenditures	\$186.30
		Check #: 5193		
			Vendor Total:	\$186.30
VALISKA, NATASHA		280.688.0000.000.2515.580.10000.00.00	Staff Travel	\$263.00
		Check #: 5194		
			Vendor Total:	\$263.00
VAN BEEK, MICHELLE		280.709.0000.000.2213.330.10000.26.00	Professional Employee Training & Development Serv	\$2,945.00
		Check #: 5195		
			Vendor Total:	\$2,945.00
VESTIS		100.127.0000.000.2620.610.10210.10.00	General Supplies	\$113.43
		Check #: 5196		
		100.132.0000.000.2620.422.10302.20.00	Janitorial / Custodial Services	\$135.60
		Check #: 5196		

Lyon County School District

Voucher Supplement Account Summary

Voucher Batch Number: 1162

11/20/2025

Fiscal Year: 2025-2026

Vendor Remit Name	Vendor #	Account	Description	Amount
				Vendor Total:
VITAL RECORDS CONTROL				\$249.03
		100.135.0000.000.2410.421.10305.31.00	Garbage / Disposal	\$341.75
		Check #: 5197		
				Vendor Total:
WASTE MANAGEMENT	22180			\$341.75
		100.129.0000.000.2620.430.10209.10.00	Repairs and Maintenance Services	\$73.10
		Check #: 5198		
				Vendor Total:
WESTERN STATES FIRE PROTECTION				\$73.10
		100.108.0000.000.2620.430.10602.50.00	Repairs and Maintenance Services	\$4,667.00
		Check #: 5199		
				Vendor Total:
XEROX CORPORATION				\$4,667.00
		100.101.0000.000.2320.430.10000.00.00	Repairs and Maintenance Services	\$63.74 ¹⁹⁶
		Check #: 5200		
		100.101.0000.000.2320.442.10000.00.00	Rental of Equipment and Vehicles	\$128.02
		Check #: 5200		
		100.104.0000.000.2210.430.10000.00.00	Repairs and Maintenance Services	\$91.07
		Check #: 5200		
		100.104.0000.000.2210.442.10000.00.00	Rental of Equipment and Vehicles	\$40.03
		Check #: 5200		
		100.123.0000.000.2410.442.10203.10.00	Rental of Equipment and Vehicles	\$274.17
		Check #: 5200		
		100.123.0000.100.1000.430.10203.10.00	Repairs and Maintenance Services	\$127.03
		Check #: 5200		
		100.127.0000.000.2410.442.10210.10.00	Rental of Equipment and Vehicles	\$155.16
		Check #: 5200		
		100.127.0000.100.1000.430.10210.10.00	Repairs and Maintenance Services	\$235.86
		Check #: 5200		
		100.128.0000.000.2410.430.10211.10.00	Repairs and Maintenance Services	\$1,854.87
		Check #: 5200		

Lyon County School District

Voucher Supplement Account Summary

Voucher Batch Number: 1162

11/20/2025

Fiscal Year: 2025-2026

Vendor Remit Name	Vendor #	Account	Description	Amount
		100.132.0000.000.2410.550.10302.20.00 Check #: 5200	Printing and Binding	\$844.76
		100.133.0000.000.2410.442.10303.10.00 Check #: 5200	Rental of Equipment and Vehicles	\$743.42
		100.161.0000.100.1000.430.10601.32.00 Check #: 5200	Repairs and Maintenance Services	\$751.68
		100.161.0000.100.1000.442.10601.32.00 Check #: 5200	Rental of Equipment and Vehicles	\$760.14
		100.164.0000.000.2410.442.10604.32.00 Check #: 5200	Rental of Equipment and Vehicles	\$562.04
		100.164.0000.100.1000.550.10604.32.00 Check #: 5200	Printing and Binding	\$781.17
		230.231.0000.610.2500.443.10000.00.00 Check #: 5200	Rentals of Computers and Related Equipment	\$73.49
		290.180.0000.000.3100.430.10000.00.00 Check #: 5200	Repairs and Maintenance Services	\$91.08
		290.180.0000.000.3100.442.10000.00.00 Check #: 5200	Rental of Equipment and Vehicles	\$40.03
			Vendor Total:	<u>\$7,617.76</u>
			Grand Total:	<u>\$169,532.66</u>

End of Report

LYON COUNTY SCHOOL DISTRICT VOUCHER

Voucher No: 1173 Voucher Date: 11/26/2025 Prepared By: _____

Printed: 12/08/2025 12:00:54 PM

LYON COUNTY SCHOOL DISTRICT is hereby authorized to draw warrants against LYON COUNTY SCHOOL DISTRICT funds for the sum of \$713,136.68 on account of obligations incurred for value received in services and for materials as shown below for period July 1, 2025 to June 30, 2026 (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.

Tom Hendrix	President
Dawn Carson	Clerk
Elmer Bull	Member
Darin Farr	Member
Sherry Parsons	Member
Bridget Peterson	Member
James Whisler	Member

LYON COUNTY SCHOOL DISTRICT

Fund		Amount
100	General Fund	\$79,296.93
207	PCFP GATE	\$2,710.29
250	Special Education	\$127.42
280	Federal Funds	\$12,829.26
330	Building and Sites (includes teacherages)	\$24,250.00
360	Bond Issues	\$593,922.78
		<hr/> <hr/>
		\$713,136.68

Lyon County School District

Voucher Supplement Account Summary

Voucher Batch Number: 1173

11/26/2025

Fiscal Year: 2025-2026

Vendor Remit Name	Vendor #	Account	Description	Amount
AMAZON BUSINESS				
		100.101.0000.000.2310.610.10000.00.00 0	General Supplies	\$20.59
		100.101.0000.000.2510.610.10000.00.00 0	General Supplies	\$265.55
		100.109.0000.000.2213.610.10000.00.00 0	General Supplies	\$44.50
		100.122.0000.000.2130.610.10202.10.00 0	General Supplies	\$56.44
		100.123.0000.000.2130.610.10203.10.00 0	General Supplies	\$432.19
		100.123.0000.000.2220.610.10203.10.00 0	General Supplies	\$216.49
		100.123.0000.000.2220.640.10203.10.00 0	Books and Periodicals	\$637.88
		100.123.0000.000.2410.610.10203.10.00 0	General Supplies	\$18.04
		100.123.0000.000.2410.650.10203.10.00 0	Supplies–Information Technology–related	\$112.58
		100.123.0000.000.2620.610.10203.10.00 0	General Supplies	\$88.99
		100.123.0000.100.1000.616.10203.10.00 0	Teacher Supplies	\$313.15
		100.125.0000.000.2120.610.10205.10.00 0	General Supplies	\$16.99
		100.125.0000.000.2130.610.10205.10.00 0	General Supplies	\$19.96
		100.125.0000.000.2220.640.10205.10.00 0	Books and Periodicals	\$50.90
		100.125.0000.000.2410.610.10205.10.00 0	General Supplies	\$49.90
		100.125.0000.000.2620.610.10205.10.00 0	General Supplies	\$281.50
		100.125.0000.100.1000.610.10205.10.00 0	General Supplies	\$61.96
		100.125.0000.100.1000.616.10205.10.00 0	Teacher Supplies	\$1,586.69

Lyon County School District

Voucher Supplement Account Summary

Voucher Batch Number: 1173

11/26/2025

Fiscal Year: 2025-2026

Vendor Remit Name	Vendor #	Account	Description	Amount
		100.126.0000.100.1000.610.10206.10.00 0	General Supplies	\$221.56
		100.129.0000.100.1000.615.10209.10.00 0	Snacks, Food & Beverages	\$154.65
		100.129.0000.100.1000.616.10209.10.00 0	Teacher Supplies	\$12.74
		100.133.0000.000.2620.610.10303.10.00 0	General Supplies	\$226.21
		100.133.0000.100.1000.610.10303.10.00 0	General Supplies	\$1,085.13
		100.135.0000.000.2410.610.10305.31.00 0	General Supplies	\$263.94
		100.135.0000.100.1000.610.10305.31.00 0	General Supplies	\$117.09
		100.135.0000.100.1000.616.10305.31.00 0	Teacher Supplies	\$23.82
		100.136.0000.100.1000.610.10208.31.00 0	General Supplies	\$578.92
		100.161.0000.000.2130.610.10601.32.00 0	General Supplies	\$186.12
		100.161.0000.000.2220.610.10601.32.00 0	General Supplies	\$59.03
		100.161.0000.000.2220.640.10601.32.00 0	Books and Periodicals	\$232.41
		100.161.0000.000.2410.610.10601.32.00 0	General Supplies	\$149.99
		100.161.0000.100.1000.610.10601.32.00 0	General Supplies	\$488.38
		100.161.0000.100.1000.616.10601.32.00 0	Teacher Supplies	\$193.26
		100.161.0000.196.1000.610.10601.32.00 0	General Supplies	\$65.13
		100.161.0000.920.1000.610.10601.32.00 0	General Supplies	\$1,009.01
		100.162.0000.100.1000.616.10602.50.00 0	Teacher Supplies	\$97.98
		100.164.0000.000.2130.610.10604.32.00 0	General Supplies	\$775.90

Lyon County School District

Voucher Supplement Account Summary

Voucher Batch Number: 1173

11/26/2025

Fiscal Year: 2025-2026

Vendor Remit Name	Vendor #	Account	Description	Amount
		100.164.0000.000.2620.610.10604.32.00 0	General Supplies	\$359.98
		100.164.0000.100.1000.616.10604.32.00 0	Teacher Supplies	\$78.93
		100.164.0000.320.1000.610.10604.32.00 0	General Supplies	\$35.61
		100.170.0000.000.2700.610.10000.00.00 0	General Supplies	\$142.14
		207.213.0000.450.1000.610.10305.31.00 0	General Supplies	\$2,710.29
		250.123.0000.200.1000.610.10203.10.00 0	General Supplies	\$127.42
		280.633.0000.000.2100.610.10201.26.00 0	General Supplies	\$835.43
		280.633.0000.000.2100.610.10203.26.00 0	General Supplies	\$40.05
		280.633.0000.000.2100.610.10205.26.00 0	General Supplies	\$486.86
		280.633.0000.000.2100.610.10209.26.00 0	General Supplies	\$640.90
		280.633.0000.000.2100.610.10302.26.00 0	General Supplies	\$113.95
		280.633.0000.000.2100.610.10303.26.00 0	General Supplies	\$144.75
		280.633.0000.000.3300.610.10205.26.00 0	General Supplies	\$104.99
		280.634.0000.300.1000.612.10305.20.00 0	Inventoried Supplies/Equipment <\$5000	\$1,890.00
		280.688.0000.000.2100.610.10000.00.00 0	General Supplies	\$211.06
			Vendor Total:	\$18,137.93
AUTO & TRUCK ELECTRIC,INC	1382			
		100.170.0000.000.2730.617.10000.00.00 0	Batt & Antifreeze	\$1,160.00
			Vendor Total:	\$1,160.00
BRYSON SALES & SERVICE	2380			

Lyon County School District

Voucher Supplement Account Summary

Voucher Batch Number: 1173

11/26/2025

Fiscal Year: 2025-2026

Vendor Remit Name	Vendor #	Account	Description	Amount
		100.170.0000.000.2710.614.10000.00.00 0	Parts	\$2,977.29
			Vendor Total:	\$2,977.29
BSN SPORTS		100.101.0000.920.1000.730.10605.32.00 0	Equipment	\$3,509.00
			Vendor Total:	\$3,509.00
BUS PARTS WAREHOUSE	2534	100.170.0000.000.2700.610.10000.00.00 0	General Supplies	\$457.86
			Vendor Total:	\$457.86
CAPITAL CITY AUTO PARTS	102852	100.170.0000.000.2710.614.10000.00.00 0	Parts	\$1,053.54
			Vendor Total:	\$1,053.54
FLYERS ENERGY, LLC	102216	100.170.0000.000.2730.626.10000.00.00 0	Gasoline	\$1,504.74
			Vendor Total:	\$1,504.74
HEALTHY COMMUNITIES COALITION		280.700.0000.000.2213.330.10000.00.00 0	Professional Employee Training & Development Serv	\$4,318.77
			Vendor Total:	\$4,318.77
INLAND SUPPLY CO., INC.	10000	100.122.0000.000.2620.610.10202.10.00 0	General Supplies	\$2,055.03
		100.123.0000.000.2620.610.10203.10.00 0	General Supplies	\$261.88
		100.126.0000.000.2620.610.10206.10.00 0	General Supplies	\$6,692.26
		100.127.0000.000.2620.610.10210.10.00 0	General Supplies	\$1,837.52
		100.129.0000.000.2620.610.10209.10.00 0	General Supplies	\$149.49

Lyon County School District

Voucher Supplement Account Summary

Voucher Batch Number: 1173

11/26/2025

Fiscal Year: 2025-2026

Vendor Remit Name	Vendor #	Account	Description	Amount
		100.132.0000.000.2620.610.10302.20.00 0	General Supplies	\$3,455.97
		100.133.0000.000.2620.610.10303.10.00 0	General Supplies	\$1,289.24
		100.135.0000.000.2620.610.10305.31.00 0	General Supplies	\$332.64
		100.161.0000.000.2620.610.10601.32.00 0	General Supplies	\$3,192.68
		100.163.0000.000.2620.610.10603.32.00 0	General Supplies	\$101.31
			Vendor Total:	\$19,368.02
JIM MENESINI PETROLEUM		100.170.0000.000.2730.626.10000.00.00 0	Gasoline	\$7,917.62
			Vendor Total:	\$7,917.62
JNA CONSULTING GROUP	100066	360.013.0000.000.2300.340.10000.00.00 0	Other Professional Services	\$53,561.68 ²⁰³
			Vendor Total:	\$53,561.68
JUNIOR LIBRARY GUILD	95920	100.164.0000.000.2220.640.10604.32.00 0	Books and Periodicals	\$2,636.02
			Vendor Total:	\$2,636.02
LUMOS AND ASSOCIATES, INC	11860	360.023.0000.000.4300.340.10000.00.00 0	Other Professional Services	\$1,125.00
			Vendor Total:	\$1,125.00
MATTA, SAGE		280.639.0000.200.2160.340.10000.00.00 0	Other Professional Services	\$4,042.50
			Vendor Total:	\$4,042.50
NAPA AUTO & TRUCK PARTS_99614	99614	100.170.0000.000.2710.614.10000.00.00 0	Parts	\$556.86

Lyon County School District

Voucher Supplement Account Summary

Voucher Batch Number: 1173

11/26/2025

Fiscal Year: 2025-2026

Vendor Remit Name	Vendor #	Account	Description	Amount
			Vendor Total:	\$556.86
NEVADA ASSOC OF SCHOOL BOARDS	14340	100.101.0000.000.2310.640.10000.00.00 0	Books and Periodicals	\$4,500.00
			Vendor Total:	\$4,500.00
OFFICE DEPOT	15366	100.123.0000.135.1000.610.10203.10.00 0	General Supplies	\$58.39
		100.127.0000.100.1000.610.10210.10.00 0	General Supplies	\$625.38
			Vendor Total:	\$683.77
PAPE MACHINERY INC		100.170.0000.000.2710.614.10000.00.00 0	Parts	\$909.86
			Vendor Total:	\$909.86
PAUL CAVIN ARCHITECT LLC		360.013.0000.000.4300.340.10305.31.00 0	Other Professional Services	\$6,225.00
		360.013.0000.000.4300.340.10601.32.00 0	Other Professional Services	\$49,275.00
		360.013.0000.000.4300.340.10603.32.00 0	Other Professional Services	\$7,275.00
		360.013.0000.000.4300.340.10604.32.00 0	Other Professional Services	\$9,712.50
		360.013.0000.000.4300.340.10605.32.00 0	Other Professional Services	\$12,600.00
			Vendor Total:	\$85,087.50
R&J PAINTING LLC		330.101.0000.000.2620.340.10602.50.00 0	Other Professional Services	\$24,250.00
			Vendor Total:	\$24,250.00
RHP MECHANICAL SYSTEMS		100.108.0000.000.2620.430.10203.10.00 0	Repairs and Maintenance Services	\$1,260.00

Lyon County School District

Voucher Supplement Account Summary

Voucher Batch Number: 1173

11/26/2025

Fiscal Year: 2025-2026

Vendor Remit Name	Vendor #	Account	Description	Amount
		100.108.0000.000.2620.430.10205.10.00 0	Repairs and Maintenance Services	\$2,875.00
		100.108.0000.000.2620.430.10305.31.00 0	Repairs and Maintenance Services	\$2,250.00
		100.108.0000.000.2620.430.10601.32.00 0	Repairs and Maintenance Services	\$4,125.00
			Vendor Total:	\$10,510.00
SAFETY-KLEEN SYSTEMS, INC	18119			
		100.170.0000.000.2650.430.10000.00.00 0	Repairs and Maintenance Services	\$1,147.76
			Vendor Total:	\$1,147.76
SINNETT CONSULTING SERV LLC	98194			
		100.170.0000.000.2710.340.10000.00.00 0	Other Professional Services	\$100.50
			Vendor Total:	\$100.50
STAPLES ADVANTAGE	99736			
		100.123.0000.100.1000.610.10203.10.00 0	General Supplies	\$39.57
		100.126.0000.100.1000.610.10206.10.00 0	General Supplies	\$374.68
		100.135.0000.100.1000.610.10305.31.00 0	General Supplies	\$349.57
		100.161.0000.100.1000.610.10601.32.00 0	General Supplies	\$1,599.60
		100.163.0000.000.2410.650.10603.32.00 0	Supplies–Information Technology–related	\$365.29
			Vendor Total:	\$2,728.71
SUMMIT COMPANIES				
		100.108.0000.000.2620.430.10304.20.00 0	Repairs and Maintenance Services	\$1,875.00
			Vendor Total:	\$1,875.00
TAHOE SUPPLY CO.	11238			
		100.164.0000.000.2620.610.10604.32.00 0	General Supplies	\$397.07
			Vendor Total:	\$397.07

Lyon County School District

Voucher Supplement Account Summary

Voucher Batch Number: 1173

11/26/2025

Fiscal Year: 2025-2026

Vendor Remit Name	Vendor #	Account	Description	Amount
TRANE U.S. INC				
		100.108.0000.000.2620.340.10000.00.00 0	Other Professional Services	\$1,205.00
		360.012.0000.000.4700.450.10208.31.00 0	Construction Services	\$251,993.30
		360.012.0000.000.4700.450.10304.20.00 0	Construction Services	\$202,155.30
			Vendor Total:	\$455,353.60
UNITY SCHOOL BUS PARTS 21378				
		100.170.0000.000.2700.610.10000.00.00 0	General Supplies	\$107.30
			Vendor Total:	\$107.30
WEDCO INC. 22320				
		100.108.0000.000.2620.610.10208.31.00 0	General Supplies	\$337.76
			Vendor Total:	\$337.76
WESTERN NEVADA SUPPLY 22580				
		100.108.0000.000.2620.610.10208.31.00 0	General Supplies	\$381.11
		100.108.0000.000.2620.610.10605.32.00 0	General Supplies	\$1,059.24
		100.108.0000.000.2620.612.10605.32.00 0	Inventoried Supplies/Equipment <\$5000	\$1,345.46
			Vendor Total:	\$2,785.81
WILD WEST MOTORS, INC 8442				
		100.170.0000.000.2700.610.10000.00.00 0	General Supplies	\$14.97
		100.170.0000.000.2710.614.10000.00.00 0	Parts	\$20.24
			Vendor Total:	\$35.21
			Grand Total:	\$713,136.68

End of Report

LYON COUNTY SCHOOL DISTRICT VOUCHER

Voucher No: 1174 Voucher Date: 11/26/2025 Prepared By: _____

Printed: 12/08/2025 12:01:44 PM

LYON COUNTY SCHOOL DISTRICT is hereby authorized to draw warrants against LYON COUNTY SCHOOL DISTRICT funds for the sum of \$171,642.68 on account of obligations incurred for value received in services and for materials as shown below for period July 1, 2025 to June 30, 2026 (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.

Tom Hendrix President

Dawn Carson Clerk

Elmer Bull Member

Darin Farr Member

Sherry Parsons Member

Bridget Peterson Member

James Whisler Member

LYON COUNTY SCHOOL DISTRICT

Fund		Amount
100	General Fund	\$113,366.78
230	Adult Education	\$9,075.00
280	Federal Funds	\$49,200.90
		<hr/> <hr/>
		\$171,642.68

Lyon County School District

Voucher Supplement Account Summary

Voucher Batch Number: 1174

11/26/2025

Fiscal Year: 2025-2026

Vendor Remit Name	Vendor #	Account	Description	Amount
ACTE MEMBERSHIP				
		280.631.0000.300.2213.330.10000.00.00 Check #: 5201	Professional Employee Training & Development Serv	\$1,250.00
			Vendor Total:	\$1,250.00
ACTION GLASS CARSON LLC	102563			
		100.170.0000.000.2710.430.10000.00.00 Check #: 5202	Repairs and Maintenance Services	\$325.00
			Vendor Total:	\$325.00
BOARD OF REGENTS-NEVADA STATE UNIVERSITY				
		100.101.0000.000.2213.560.10000.00.00 Check #: 5203	Tuition	\$3,246.00
			Vendor Total:	\$3,246.00
COONS CONSTRUCTION LLC				
		230.231.0000.610.2600.340.10000.00.00 Check #: 5204	Other Professional Services	\$9,075.00 ⁰⁰⁸
			Vendor Total:	\$9,075.00
DEWITT, CODDIERAE				
		100.170.0000.000.2710.519.10000.00.00 Check #: 5205	Student Transportation Purchased From Other Source	\$210.00
			Vendor Total:	\$210.00
DMV-ASD REVENUE OFFICE	14491			
		100.170.0000.000.2710.810.10000.00.00 Check #: 5206	Dues and Fees	\$57.50
			Vendor Total:	\$57.50
GOODHEART-WILCOX	8600			
		100.104.0000.100.1000.641.10000.00.00 Check #: 5207	Textbooks	\$64,007.98
			Vendor Total:	\$64,007.98
KIMBALL MIDWEST	96824			
		100.170.0000.000.2700.610.10000.00.00 Check #: 5208	General Supplies	\$182.71

Lyon County School District

Voucher Supplement Account Summary

Voucher Batch Number: 1174

11/26/2025

Fiscal Year: 2025-2026

Vendor Remit Name	Vendor #	Account	Description	Amount
				Vendor Total:
				\$182.71
KLEIN EDUCATIONAL SYSTEMS				
		280.912.0000.300.1000.653.10000.00.00	Web-based and similar programs	\$4,307.00
		Check #: 5209		
				Vendor Total:
				\$4,307.00
LYON COUNTY SCHOOL DIST._99346	99346			
		100.101.0000.000.2310.610.10000.00.00	General Supplies	\$370.00
		Check #: 5210		
		100.101.0000.000.2320.610.10000.00.00	General Supplies	\$3,060.00
		Check #: 5210		
				Vendor Total:
				\$3,430.00
MAUPIN, COX, & LEGOY	22060			
		100.101.0000.000.2320.340.10000.00.00	Other Professional Services	\$6,478.95
		Check #: 5211		
				Vendor Total:
				\$6,478.95
MOON LIGHTING & SOUND INC.				
		100.165.0000.100.1000.442.10605.32.00	Rental of Equipment and Vehicles	\$3,385.00
		Check #: 5212		
				Vendor Total:
				\$3,385.00
O'REILLY AUTO PARTS	102278			
		100.170.0000.000.2700.610.10000.00.00	General Supplies	\$47.48
		Check #: 5213		
		100.170.0000.000.2710.614.10000.00.00	Parts	\$7.17
		Check #: 5213		
				Vendor Total:
				\$54.65
PRIMO BRANDS	97540			
		100.101.0000.000.2510.610.10000.00.00	General Supplies	\$7.44
		Check #: 5214		
		100.170.0000.000.2700.610.10000.00.00	General Supplies	\$519.65
		Check #: 5214		
				Vendor Total:
				\$527.09
QUADIENT LEASING USA, INC				

Lyon County School District

Voucher Supplement Account Summary

Voucher Batch Number: 1174

11/26/2025

Fiscal Year: 2025-2026

Vendor Remit Name	Vendor #	Account	Description	Amount
		100.133.0000.000.2410.531.10303.10.00	Postage	\$62.28
		Check #: 5215		
			Vendor Total:	\$62.28
REFRIGERATION SUPPLIES DISTRIBUTOR	96586			
		100.108.0000.000.2620.610.10000.00.00	General Supplies	\$204.56
		Check #: 5216		
		100.108.0000.000.2620.610.10305.31.00	General Supplies	\$571.63
		Check #: 5216		
		100.108.0000.000.2620.610.10601.32.00	General Supplies	\$892.81
		Check #: 5216		
			Vendor Total:	\$1,669.00
RPC ROOF CONSULTING SERVICES				
		100.108.0000.000.4700.340.10202.10.00	Other Professional Services	\$2,660.00
		Check #: 5217		
		100.108.0000.000.4700.340.10205.10.00	Other Professional Services	\$6,160.00
		Check #: 5217		
		100.108.0000.000.4700.340.10211.10.00	Other Professional Services	\$12,900.00
		Check #: 5217		
			Vendor Total:	\$21,720.00
SHRED-IT USA				
		100.136.0000.000.2410.421.10208.31.00	Garbage / Disposal	\$194.77
		Check #: 5218		
			Vendor Total:	\$194.77
SWIVL				
		280.709.0000.000.2213.330.10000.26.00	Professional Employee Training & Development Serv	\$15,000.00
		Check #: 5219		
		280.709.0000.000.2213.610.10000.26.00	General Supplies	\$1,078.00
		Check #: 5219		
		280.709.0000.000.2213.651.10000.26.00	Supplies - Technology - Software	\$20,460.00
		Check #: 5219		
		280.709.0000.000.2213.652.10000.26.00	Inventoried Supplies/Equipment - IT Related	\$5,000.00
		Check #: 5219		
			<\$5000	

Lyon County School District

Voucher Supplement Account Summary

Voucher Batch Number: 1174

11/26/2025

Fiscal Year: 2025-2026

Vendor Remit Name	Vendor #	Account	Description	Amount
			Vendor Total:	\$41,538.00
THE PARTS HOUSE	23100	100.170.0000.000.2710.614.10000.00.00	Parts	\$863.89
		Check #: 5220		
			Vendor Total:	\$863.89
VENTRIS LEARNING		280.709.0000.000.2213.640.10000.26.00	Books and Periodicals	\$160.00
		Check #: 5221		
			Vendor Total:	\$160.00
VERIZON CONNECT FLEET USA. LLC		100.170.0000.000.2710.534.10000.00.00	Telephone - Cell phone services	\$158.10
		Check #: 5222		
			Vendor Total:	\$158.10
VESTIS		100.170.0000.000.2730.619.10000.00.00	Uniforms	\$1,301.79 ²¹¹
		Check #: 5223		
			Vendor Total:	\$1,301.79
WESTERN GOVERNORS UNIVERSITY		100.101.0000.000.2213.560.10000.00.00	Tuition	\$4,025.00
		Check #: 5224		
			Vendor Total:	\$4,025.00
WESTERN PSYCHOLOGICAL SERVCIE	22589	280.639.0000.200.2140.610.10000.00.00	General Supplies	\$1,945.90
		Check #: 5225		
			Vendor Total:	\$1,945.90
XEROX CORPORATION		100.122.0000.000.2410.430.10202.10.00	Repairs and Maintenance Services	\$660.56
		Check #: 5226		
		100.122.0000.000.2410.442.10202.10.00	Rental of Equipment and Vehicles	\$444.27
		Check #: 5226		
		100.163.0000.100.1000.550.10603.32.00	Printing and Binding	\$255.10
		Check #: 5226		

Lyon County School District

Voucher Supplement Account Summary

Voucher Batch Number: 1174

11/26/2025

Fiscal Year: 2025-2026

Vendor Remit Name	Vendor #	Account	Description	Amount
		100.170.0000.000.2710.550.10000.00.00	Printing and Binding	\$107.14
		Check #: 5226		
			Vendor Total:	\$1,467.07
			Grand Total:	\$171,642.68

End of Report

Lyon County School District Board Memo

Date: December 16, 2025

To: Board of School Trustees

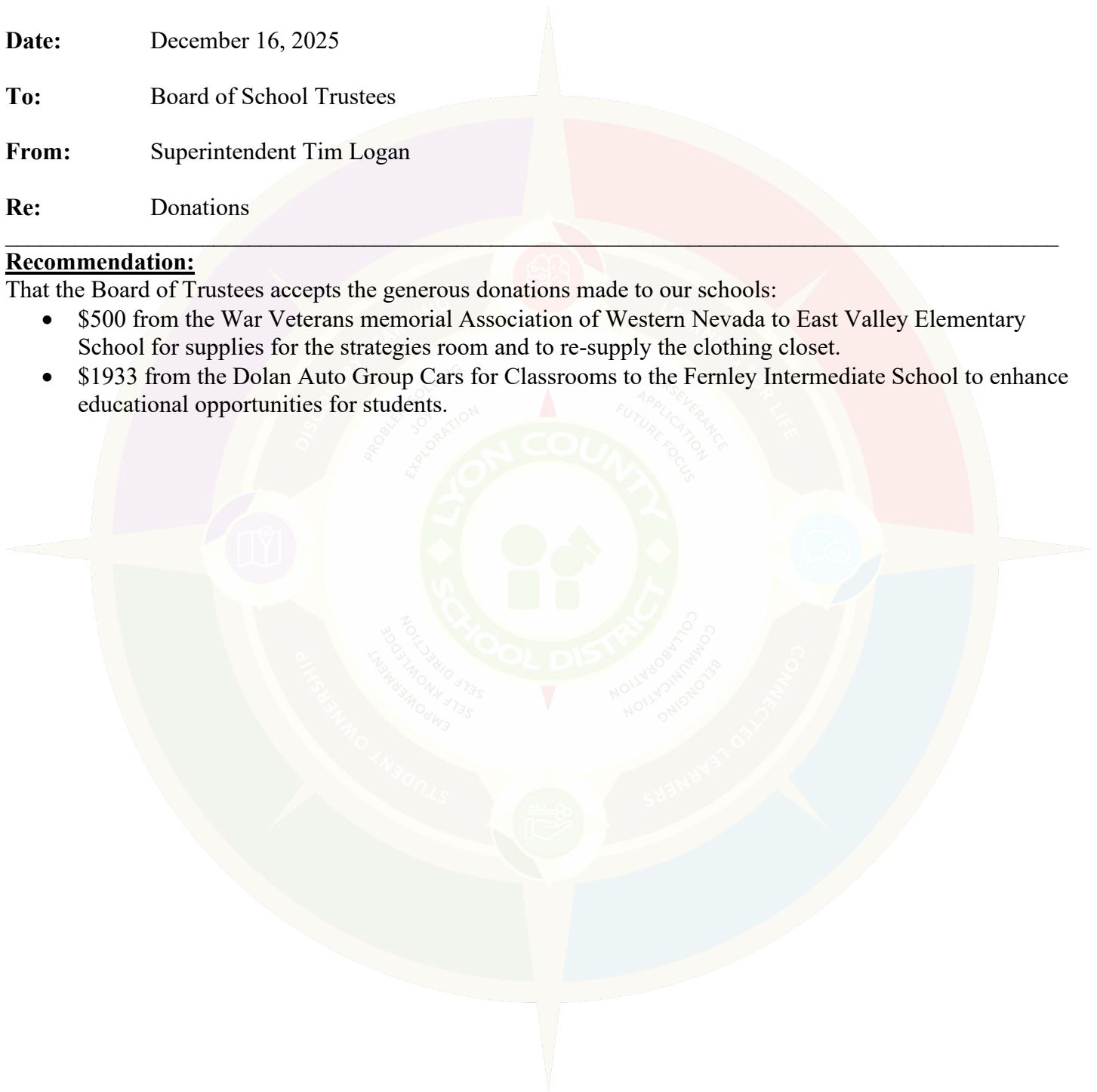
From: Superintendent Tim Logan

Re: Donations

Recommendation:

That the Board of Trustees accepts the generous donations made to our schools:

- \$500 from the War Veterans memorial Association of Western Nevada to East Valley Elementary School for supplies for the strategies room and to re-supply the clothing closet.
- \$1933 from the Dolan Auto Group Cars for Classrooms to the Fernley Intermediate School to enhance educational opportunities for students.



Memo



To: Tim Logan, Superintendent

From: Kent Jones, Principal *Ry*

214

Date: 11.17.2025

Re: Donation

East Valley Elementary School received a very generous donation of \$500 for supplies for our strategies room and to re-supply our clothing closet at East Valley Elementary. This donation was from War Veterans Memorial Association of Western Nevada. Thank you for your very generous donation! School staff, students and parents appreciate your generosity.

Kent Jones, Principal, East Valley Elementary School

kentjones@lyoncd.org



Fernley Intermediate School

320 Hwy. 95A South
Fernley, Nevada 89408
Phone (775)575-3390 Fax (775)575-3394
www.fis.lyoncsd.org
"Focused on Individual Success"

Blake Cooper
Principal

Farrah Alexander
Vice Principal

Virginia Armstrong
Counselor

MEMO:

TO: Tim Logan, LCSD Superintendent
FROM: Blake Cooper, FIS Principal
DATE: 12/2/2025
RE: Donation to Fernley Intermediate School

Fernley Intermediate School extends its sincere gratitude to the Dolan Auto Group for their outstanding contribution of \$1,933.33 through the Cars for Classrooms Program. This significant funding will be utilized to support and enhance educational opportunities for the students attending FIS.

Respectfully,

Blake Cooper
Principal

Lyon County School District Board Memo

Date: December 16, 2025
To: Board of School Trustees
From: Lilliana Camacho-Polkow, Chief Financial Officer
Re: FY25 Annual Certified Financial Audit

Recommendation:

That the Board of Trustees approves the June 30, 2025, Annual Certified Financial Audit.

Background Information:

Nevada Revised Statute (NRS) 354.624 requires that an independent certified public accountant complete an annual audit and a report be submitted to the Board of Trustees. Silva, Sceirine & Associates, LLC performed the prior 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 individual fund statements is included in the financial section of the report.

Lyon County School District once again received an unmodified or "clean" audit opinion. This opinion indicates that the district's financial statements are accurate, complete, and compliant with government accounting standards, signaling a high level of fiscal responsibility and transparency. An unmodified audit opinion is the highest level of assurance an external auditor can provide.

The FY25 audit identified a Significant Deficiency related to Student Activity Funds. Several schools were not completing the required monthly bank reconciliations, with some sites preparing none during the year and others doing so inconsistently. The District lacks a uniform reconciliation process and sufficient oversight to ensure reconciliations are completed and reviewed each month. As a result, errors, irregularities, or unrecorded transactions may go undetected, increasing the risk of misstated cash balances and potential misuse of student funds. The auditor recommended implementing consistent reconciliation procedures across all schools and considering the addition of a qualified bookkeeper to prepare or review reconciliations monthly, ensuring timely accuracy and strengthening internal controls.

In response, the District agrees with the finding and has begun implementing standardized reconciliation procedures districtwide. Student Activity Fund accounts have already been transitioned into the District's centralized banking structure, improving oversight and consistency. The District has provided training to school-site staff and will continue offering recurring training to reinforce reconciliation expectations. It is also evaluating the feasibility of hiring a centralized business bookkeeper to support monthly reconciliation work and initiating monthly audits of selected schools to ensure compliance, timely issue identification, and corrective action. These measures are intended to fully address the deficiency, strengthen internal controls, and ensure compliance with District policies and audit recommendations.

Budget Considerations:

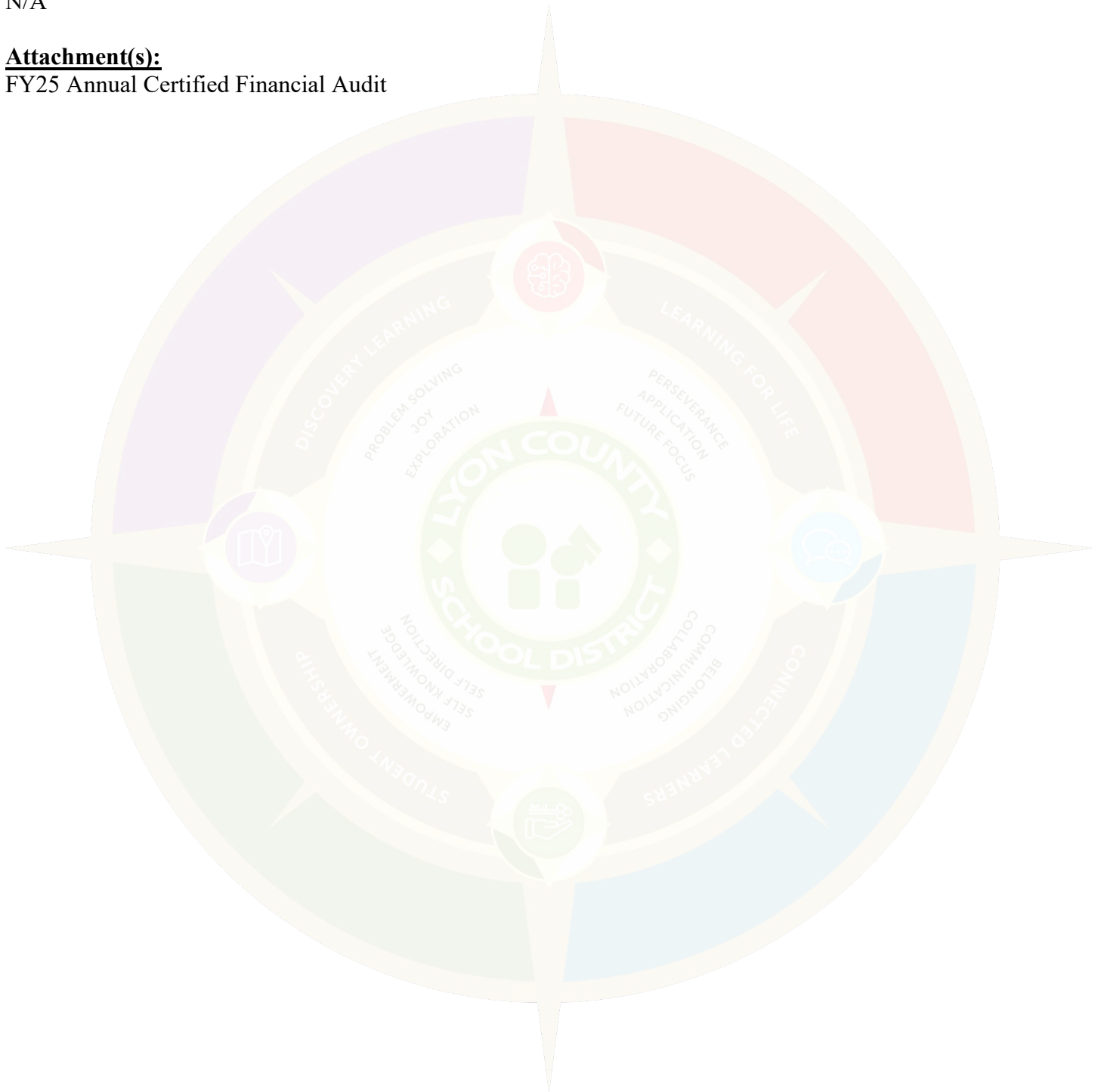
N/A

Discussed at Previous Meeting:

N/A

Attachment(s):

FY25 Annual Certified Financial Audit



Mission Statement Lyon County School District fosters learning for life, empowers connected learners, promotes student ownership, and encourages discovery learning for success in a rapidly evolving world.

LYON COUNTY SCHOOL DISTRICT

***FINANCIAL STATEMENTS &
SUPPLEMENTARY INFORMATION***

Fiscal Year Ended

June 30, 2025



SILVA, SCEIRINE
& ASSOCIATES, LLC
218 CERTIFIED PUBLIC ACCOUNTANTS

LYON COUNTY SCHOOL DISTRICT

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LYON COUNTY SCHOOL DISTRICT

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INDEPENDENT AUDITORS' REPORT

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

Report on the 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, 2025, 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, 2025, 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, 2023, and have issued our report thereon dated November 12, 2024 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, 2024 is consistent with the audited financial statements from which it is derived.

The individual fund financial statements and schedules related to the 2024 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 2024 financial statements. The information has been subjected to the auditing procedures applied in the audit of the 2024 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 December 8, 2025, 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
December 8, 2025

LYON COUNTY SCHOOL DISTRICT

MANAGEMENT'S DISCUSSION AND ANALYSIS

JUNE 30, 2025

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, 2025. 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 \$10.4 million for FY25, which followed an increase of \$10.8 million in FY24 and \$8.3 million in FY23.
- The District's governmental funds increased by \$2.9 million, due primarily to continued construction activity financed by the 2024 bond issues.

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, 2025

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, 2025

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 may serve over time as one useful indicator of a government's financial condition. The net position 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, 2025, the District's net investment in capital assets was \$103.7 million. Total net position includes \$13.6 million restricted for servicing long-term debt; \$5 million restricted for capital projects that will not be paid through the use of the bond proceeds in the Bond Projects Fund, and \$4.3 million for employee benefit (insurance) programs.

Following is a summary of the District's net position as of June 30, 2025 and 2024:

LYON COUNTY SCHOOL DISTRICT

MANAGEMENT'S DISCUSSION AND ANALYSIS

JUNE 30, 2025

DISTRICT'S NET POSITION				
	2025	2024	Change	
		<i>(In Millions)</i>	\$	%
Assets				
Current and other assets	\$ 86.3	\$ 89.0	\$ (2.7)	-3.0%
Net capital assets	170.7	146.3	24.4	16.7%
Total Assets	<u>257.0</u>	<u>235.3</u>	<u>21.7</u>	9.2%
Deferred Outflows	<u>59.9</u>	<u>46.6</u>	<u>13.3</u>	28.5%
Liabilities				
Current liabilities	18.9	16.2	2.7	16.7%
Long-term liabilities	231.5	218.1	13.4	6.1%
Total Liabilities	<u>250.4</u>	<u>234.3</u>	<u>16.1</u>	6.9%
Deferred Inflows	<u>23.8</u>	<u>14.9</u>	<u>8.9</u>	59.7%
Net Position				
Net investment in capital assets	103.7	88.5	15.2	17.2%
Restricted	22.9	23.1	(0.2)	-0.9%
Unrestricted	<u>(83.9)</u>	<u>(79.0)</u>	<u>(4.9)</u>	-6.2%
Total Net Position	<u>\$ 42.7</u>	<u>\$ 32.6</u>	<u>10.1</u>	31.0%

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 responsible for certain key factors affecting the balance of this liability. In Nevada, the employee shares the

LYON COUNTY SCHOOL DISTRICT

MANAGEMENT'S DISCUSSION AND ANALYSIS

JUNE 30, 2025

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, 2025

DISTRICT'S CHANGES IN NET POSITION		
	Governmental Activities	
	2025	2024
	<i>(In Millions)</i>	
Revenues		
Program Revenues:		
Grants and contributions	\$ 29.4	\$ 28.7
General Revenues:		
Property taxes	13.3	11.6
Government service taxes	1.7	1.0
Unrestricted State aid	116.8	112.6
Other revenues	6.0	6.1
Total Revenues	<u>167.2</u>	<u>160.0</u>
Expenses		
Instructional services	78.0	76.1
Support services	59.7	56.9
Food service and other	5.9	5.5
Facilities acquisitions and construction	3.5	0.9
Interest on long-term debt	2.7	2.5
Depreciation*	7.4	7.1
Total Expenses	<u>157.2</u>	<u>149.0</u>
Change in Net Position	<u>\$ 10.0</u>	<u>\$ 11.0</u>

FINANCIAL ANALYSIS OF THE DISTRICT'S FUNDS

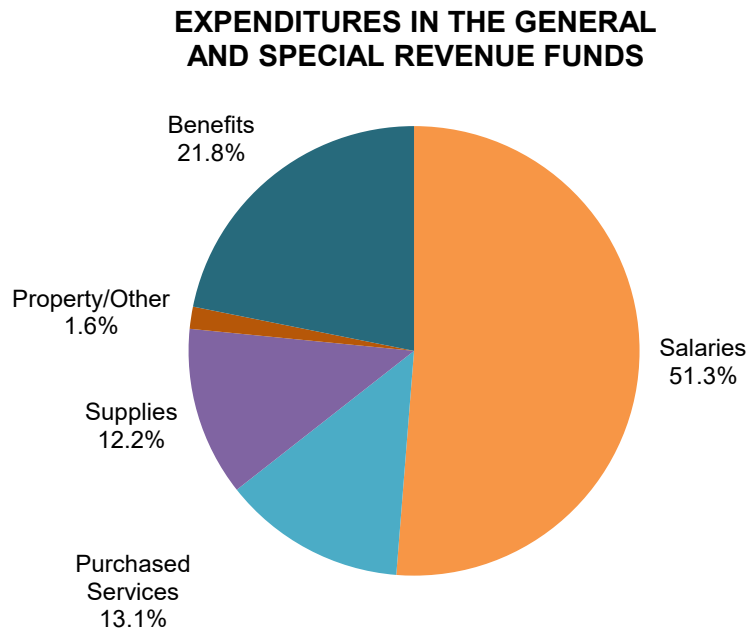
The governmental funds (General Fund, special revenue funds, the Debt Service Fund, and the capital projects funds) reported a June 30, 2025 fund balance of \$63.5 million, an increase of \$2.9 million from the June 30, 2024 fund balance of \$60.5 million. This decrease is primarily attributable to the increased expenditures of capital projects, which were financed by bond issues. These expenditures were \$20.8 million in FY25, compared to expenditures of \$18.8 million in the previous year. The General Fund decreased by \$4.4 million, compared to the prior year increased of \$3.6 million. The General's Fund's decrease was after transfers of \$21.1 million to other funds, primarily for the funding of special education services. The governmental fund balance includes \$13.6 million which is considered restricted for debt service; \$15.1 million restricted for capital projects funded through bond proceeds; \$5 million restricted for capital projects not financed through bond proceeds; and, \$4.4 million restricted for other educational purposes.

LYON COUNTY SCHOOL DISTRICT

MANAGEMENT'S DISCUSSION AND ANALYSIS JUNE 30, 2025

The General Fund and the twelve 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 73% of the funds' total expenditures for the fiscal year ended June 30, 2025, compared to 74% for FY24. The chart below shows the composition of expenditures in the General Fund and the special revenue funds for FY25:



The Debt Service Fund's balance of \$13.6 million as of June 30, 2025 is approximately 94% of the debt service requirement for the FY ending June 30, 2025. The fund's balance of \$13.6 million in addition to the budgeted revenues for FY25 are sufficient to cover the FY25 debt service requirement (principal and interest payments) of \$15.6 million.

The District has four capital projects funds, including the Bond Projects Fund, a major fund, which is used to account for proceeds of bond sales; related interest earnings and capital expenditures. During the year, \$21.6 million was spent from these funds in accordance with the District's Capital Improvement Plan. As previously mentioned, the June 30, 2025 fund balance of these funds of \$20.1 million is restricted for future capital expenditures.

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

LYON COUNTY SCHOOL DISTRICT

MANAGEMENT'S DISCUSSION AND ANALYSIS

JUNE 30, 2025

The capital projects funds' (exclusive of the Bond Projects Fund) had expenditures of \$8.4 million during the year, leaving a combined fund balance of \$5 million as of June 30, 2025, compared to \$7.2 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, 2025 and 2024 are as follows:

Capital Assets (Net of Depreciation)		
	2025	2024
	<i>(In Millions)</i>	
Land	\$ 8.8	\$ 8.8
Construction in progress	12.6	-
Buildings and improvements	123.9	124.8
Infrastructure	9.2	9.8
Equipment and vehicles	16.1	11.7
	<u>\$ 170.6</u>	<u>\$ 155.1</u>

Long-term Debt

As of June 30, 2025, the District had \$76.1 million of general obligation bonded debt outstanding, plus \$8.6 million in unamortized bond premiums which are being amortized over the lives of the applicable bond issues.

Currently, the District has authorization from the Lyon County Debt Management Commission to issue general obligation bonds. The District reserves the right to issue additional bonds at any time legal requirements are met. As of June 30, 2025, the District had \$493.8 million of statutory debt limit available. Other factors such as overlapping tax rates, available revenues, market conditions and project specifications

LYON COUNTY SCHOOL DISTRICT

MANAGEMENT’S DISCUSSION AND ANALYSIS

JUNE 30, 2025

could reduce the availability.

In addition to the District’s general obligation bonded debt, the District’s other debt includes \$1.3 million for compensated absences; \$130.7 million in net pension liability, and \$14.5 million for other postemployment benefits (OPEB).

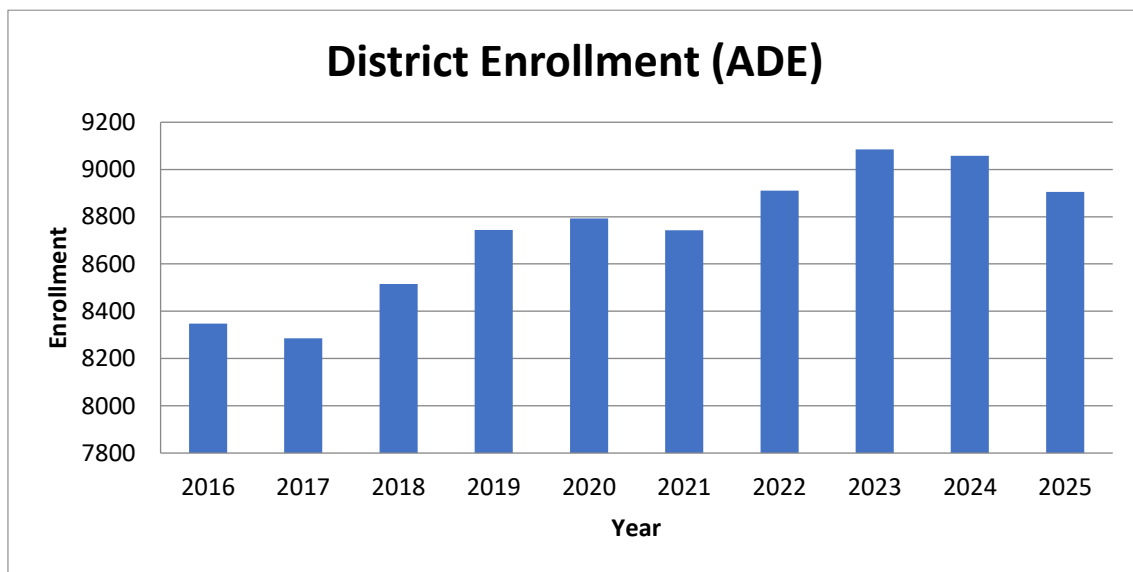
ECONOMIC FACTORS AND NEXT YEAR’S BUDGET

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 2016 through 2025:



LYON COUNTY SCHOOL DISTRICT

MANAGEMENT'S DISCUSSION AND ANALYSIS

JUNE 30, 2025

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, 2025

	<u>Governmental Activities</u>
ASSETS	
Cash and investments	\$ 79,401,104
Receivables	6,191,752
Inventories	72,002
Restricted cash	639,000
Capital assets not being depreciated	21,478,821
Capital assets, net of accumulated depreciation	<u>149,217,562</u>
Total Assets	<u>257,000,241</u>
DEFERRED OUTFLOWS OF RESOURCES	
Deferred charge on refunding	484,741
Deferred outflows related to pensions and OPEB	<u>59,388,573</u>
	<u>59,873,314</u>
Total Assets and Deferred Outflows of Resources	<u>316,873,555</u>
LIABILITIES	
Accounts and claims payable	9,283,945
Accrued liabilities	8,511,064
Incurred but unreported claims	911,000
Unearned revenues	165,110
Noncurrent liabilities:	
Due within one year	10,590,635
Due in more than one year	75,767,859
Obligation for other postemployment benefits	14,503,790
Net pension liability	<u>130,696,492</u>
Total Liabilities	<u>250,429,895</u>
DEFERRED INFLOWS OF RESOURCES	
Deferred inflows related to pensions and OPEB	<u>23,763,448</u>
Total Liabilities and Deferred Inflows of Resources	<u>274,193,343</u>
NET POSITION	
Net investment in capital assets	103,651,422
Restricted for:	
Debt service	13,610,404
Employee benefit programs	4,252,655
Capital projects	5,028,746
Unrestricted	<u>(83,863,015)</u>
Total Net Position	<u>\$ 42,680,212</u>

LYON COUNTY SCHOOL DISTRICT

STATEMENT OF ACTIVITIES YEAR ENDED JUNE 30, 2025

PROGRAMS / FUNCTIONS	EXPENSES	PROGRAM REVENUES		NET (EXPENSE) REVENUE AND CHANGES IN NET POSITION	
		CHARGES FOR SERVICES	GRANTS AND CONTRIBUTIONS		
		OPERATING	CAPITAL		
Instruction	\$ (77,960,309)	\$ 1,017,494	\$ 13,112,648	\$ 1,035,477	\$ (62,794,690)
Support Services	(59,677,771)	367,048	10,049,688	-	(49,261,035)
Facilities Acquisition and Construction	(3,545,776)	-	-	-	(3,545,776)
Food Service and Community Services	(5,942,471)	134,315	5,222,099	-	(586,057)
Interest and other costs of long-term debt	(2,655,921)	-	-	-	(2,655,921)
Depreciation	(7,401,553)	-	-	-	(7,401,553)
	<u>\$ (157,183,801)</u>	<u>\$ 1,518,857</u>	<u>\$ 28,384,435</u>	<u>\$ 1,035,477</u>	<u>(126,245,032)</u>
General Revenues:					
					116,885,191
					13,316,576
					1,732,459
					3,703,888
					660,291
					<u>136,298,405</u>
					<u>10,053,373</u>
					<u>32,626,839</u>
					<u>\$ 42,680,212</u>

LYON COUNTY SCHOOL DISTRICT

BALANCE SHEET GOVERNMENTAL FUNDS JUNE 30, 2025

(WITH COMPARATIVE ACTUAL AMOUNTS AS OF JUNE 30, 2024)

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	\$ 25,327,243	\$ 3,180,421	\$ 13,663,085	\$ 17,183,205
Receivables	731,286	50,699	33,286	-
Due from other funds	2,685,360	-	-	-
Inventories	46,648	-	-	-
Total Assets	<u>\$ 28,790,537</u>	<u>\$ 3,231,120</u>	<u>\$ 13,696,371</u>	<u>\$ 17,183,205</u>
LIABILITIES				
Accounts payable	\$ 2,695,342	\$ 337,518	\$ 1,000	\$ 2,064,194
Accrued payroll	4,648,025	1,871,494	-	-
Due to other funds	-	-	-	-
Unearned revenue	-	-	84,967	-
Total Liabilities	<u>7,343,367</u>	<u>2,209,012</u>	<u>85,967</u>	<u>2,064,194</u>
FUND BALANCES				
Nonspendable	46,648	-	-	-
Restricted	-	1,022,108	13,610,404	15,119,011
Assigned	5,807,386	-	-	-
Unassigned	15,593,136	-	-	-
Total Fund Balances	<u>21,447,170</u>	<u>1,022,108</u>	<u>13,610,404</u>	<u>15,119,011</u>
Total Liabilities and Fund Balances	<u>\$ 28,790,537</u>	<u>\$ 3,231,120</u>	<u>\$ 13,696,371</u>	<u>\$ 17,183,205</u>

LYON COUNTY SCHOOL DISTRICT

BALANCE SHEET GOVERNMENTAL FUNDS JUNE 30, 2025

(WITH COMPARATIVE ACTUAL AMOUNTS AS OF JUNE 30, 2024)

Page 2 of 2

	CAPITAL PROJECTS FUND	OTHER GOV'T FUNDS	TOTALS	
			2025	2024
ASSETS				
Cash and investments	\$ 6,548,139	\$ 8,818,404	\$ 74,720,497	\$ 58,574,856
Receivables	93,890	5,259,351	6,168,512	16,631,262
Due from other funds	-	-	2,685,360	3,840,835
Inventories	-	25,354	72,002	72,001
Total Assets	\$ 6,642,029	\$ 14,103,109	\$ 83,646,371	\$ 79,118,954
LIABILITIES				
Accounts payable	\$ 2,249,045	\$ 1,757,652	\$ 9,104,751	\$ 8,447,039
Accrued payroll	-	1,685,084	8,204,603	6,218,673
Due to other funds	-	2,685,360	2,685,360	3,840,835
Unearned revenue	-	80,143	165,110	74,541
Total Liabilities	2,249,045	6,208,239	20,159,824	18,581,088
FUND BALANCES				
Nonspendable	-	25,354	72,002	72,001
Restricted	4,392,984	7,869,516	42,014,023	38,174,544
Assigned	-	-	5,807,386	9,558,395
Unassigned	-	-	15,593,136	12,732,926
Total Fund Balances	4,392,984	7,894,870	63,486,547	60,537,866
Total Liabilities and Fund Balances	\$ 6,642,029	\$ 14,103,109	\$ 83,646,371	\$ 79,118,954

LYON COUNTY SCHOOL DISTRICT

RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE SHEET TO THE STATEMENT OF NET POSITION JUNE 30, 2025

Total Fund Balance - Governmental Funds	\$ 63,486,547
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.	170,696,383
General obligation bonds are not reported as fund liabilities since they will not be paid with current resources.	(76,105,000)
Premiums related to long-term debt are not capitalized and amortized in the fund statements since they do not represent available resources.	(8,607,907)
Unamortized amounts on refundings are not recognized in the funds.	484,741
The liability for interest on general obligation bonds is reported in the fund statements when due and as accrued in the Statement of Activities.	(306,461)
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.	(15,435,173)
The net pension liability is not due and payable in the current period; therefore, the liability and related deferred amounts are not reported in the funds.	(95,785,573)
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>4,252,655</u>
Total Net Position - Governmental Activities	<u><u>\$ 42,680,212</u></u>

LYON COUNTY SCHOOL DISTRICT

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES GOVERNMENTAL FUNDS YEAR ENDED JUNE 30, 2025

(WITH COMPARATIVE TOTALS FOR THE YEAR ENDED JUNE 30, 2024)

	GENERAL FUND	SPECIAL EDUCATION FUND	DEBT SERVICE FUND	BOND PROJECTS FUND	CAPITAL PROJECTS FUND	OTHER GOV'T FUNDS	TOTALS	
							2025	2024
REVENUES								
Local sources	\$ 1,450,070	\$ -	\$ 14,086,324	\$ 887,281	\$ 2,331,763	\$ 1,827,117	\$ 20,582,555	\$ 23,559,333
State sources	116,885,191	5,048,529	-	-	-	10,304,652	132,238,372	120,611,023
Federal sources	1,046,833	-	-	-	-	13,369,214	14,416,047	15,775,806
Total Revenues	<u>119,382,094</u>	<u>5,048,529</u>	<u>14,086,324</u>	<u>887,281</u>	<u>2,331,763</u>	<u>25,500,983</u>	<u>167,236,974</u>	<u>159,946,162</u>
EXPENDITURES								
Regular programs	43,783,873	-	-	-	-	6,283,041	50,066,914	48,273,769
Special programs	-	11,805,856	-	-	-	2,111,248	13,917,104	14,331,573
Vocational programs	1,983,019	-	-	-	-	913,181	2,896,200	2,015,417
Adult education	-	-	-	-	-	317,831	317,831	410,080
Other instructional programs	-	-	-	-	-	5,296,855	5,296,855	5,568,689
Extra-curricular activities	2,832,870	-	-	-	-	1,005,917	3,838,787	3,181,758
Support services:								
Student support	4,250,331	6,244,622	-	-	-	1,270,964	11,765,917	12,600,963
Instructional staff support	2,883,027	21,552	-	-	-	2,414,344	5,318,923	3,289,603
General administration	1,699,270	430,672	-	206,333	-	328,139	2,664,414	2,578,206
School administration	9,794,799	-	-	-	-	195,555	9,990,354	9,393,735
Central services	6,129,203	-	-	-	-	468,325	6,597,528	7,067,012
Operations and maintenance	15,950,602	-	-	347,581	170,194	529,594	16,997,971	15,821,851
Student transportation	5,448,464	813,680	-	1,924,125	-	192,856	8,379,125	7,533,472
Other support services	-	-	-	-	-	96,132	96,132	-
Noninstructional services:								
Food service	-	-	-	-	-	5,888,442	5,888,442	5,479,440
Community service	-	-	-	-	-	64,399	64,399	2,123
Facilities acquisition, construction	4,373,209	-	-	9,991,471	6,579,663	1,636,646	22,580,989	18,795,276
Debt service:								
Principal	-	-	9,190,000	-	-	-	9,190,000	8,355,000
Interest	-	-	3,408,124	-	-	-	3,408,124	3,178,424
Other	-	-	8,085	-	-	-	8,085	28,282
Total Expenditures	<u>99,128,667</u>	<u>19,316,382</u>	<u>12,606,209</u>	<u>12,469,510</u>	<u>6,749,857</u>	<u>29,013,469</u>	<u>179,284,094</u>	<u>167,904,672</u>
Revenues Over (Under) Expenditures	<u>20,253,427</u>	<u>(14,267,853)</u>	<u>1,480,115</u>	<u>(11,582,229)</u>	<u>(4,418,094)</u>	<u>(3,512,486)</u>	<u>(12,047,120)</u>	<u>(7,958,510)</u>

Continued on next page.

See accompanying notes.

LYON COUNTY SCHOOL DISTRICT

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES GOVERNMENTAL FUNDS YEAR ENDED JUNE 30, 2025

(WITH COMPARATIVE TOTALS FOR THE YEAR ENDED JUNE 30, 2024)

	GENERAL	SPECIAL	DEBT	BOND	CAPITAL	OTHER	TOTALS	
	FUND	EDUCATION	SERVICE	PROJECTS	PROJECTS	GOV'T	2025	2024
		FUND	FUND	FUND	FUND	FUNDS		
OTHER FINANCING SOURCES (USES)								
Proceeds from bond sales	\$ -	\$ -	\$ -	\$ 13,870,000	\$ -	\$ -	\$ 13,870,000	\$ -
Bond premiums	-	-	-	1,125,801	-	-	1,125,801	-
Transfers (to) from other funds	(21,144,225)	14,873,992	-	-	3,200,000	3,070,233	-	-
Total Other Financing Sources (Uses)	(21,144,225)	14,873,992	-	14,995,801	3,200,000	3,070,233	14,995,801	-
Net Change in Fund Balances	(890,798)	606,139	1,480,115	3,413,572	(1,218,094)	(442,253)	2,948,681	(7,958,510)
FUND BALANCES, July 1, as previously reported	22,337,968	415,969	12,130,288	11,705,440	-	13,948,201	60,537,866	68,496,376
Adjustment	-	-	-	-	5,611,078	(5,611,078)	-	- 241
FUND BALANCES, July 1, as restated	22,337,968	415,969	12,130,288	11,705,440	5,611,078	8,337,123	60,537,866	68,496,376
FUND BALANCES, June 30	<u>\$ 21,447,170</u>	<u>\$ 1,022,108</u>	<u>\$ 13,610,403</u>	<u>\$ 15,119,012</u>	<u>\$ 4,392,984</u>	<u>\$ 7,894,870</u>	<u>\$ 63,486,547</u>	<u>\$ 60,537,866</u>

See accompanying notes.

LYON COUNTY SCHOOL DISTRICT

RECONCILIATION OF THE GOVERNMENTAL FUNDS STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES TO THE STATEMENT OF ACTIVITIES YEAR ENDED JUNE 30, 2025

Net Change in Fund Balances - Governmental Funds	\$ 2,948,681
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.	15,566,159
In the Statement of Activities, interest is accrued on outstanding bonds, whereas in governmental funds, an interest expenditure is reported when due.	(4,753)
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.	(201,256)
Change in pension expense related to deferred items.	(2,682,313)
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.	(159,304)
The issuance of long-term liabilities provides current financial resources to governmental funds, but increases liabilities on the Statement of Net Position. 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	(4,680,000)
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.	(361,367)
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.	(858,747)
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.	<div style="border-top: 1px solid black; border-bottom: 3px double black;">486,273</div>
Change in Net Position	\$ 10,053,373

LYON COUNTY SCHOOL DISTRICT

GENERAL FUND STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL YEAR ENDED JUNE 30, 2025

(WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2024)

	2025 BUDGET		2025		2024
	ORIGINAL	FINAL	ACTUAL	VARIANCE TO FINAL BUDGET	ACTUAL
REVENUES					
Local Sources:					
Earnings on investments	\$ 25,000	\$ 25,000	\$ 799,779	\$ 774,779	\$ 63,017
Indirect cost recovery	-	-	344,457	344,457	266,435
Other local revenue	125,000	125,000	305,834	180,834	87,819
	150,000	150,000	1,450,070	1,300,070	417,271
State Sources:					
Pupil-Centered Funding Plan	118,489,605	117,647,420	116,885,191	(762,229)	112,597,025
Federal Sources:					
E-Rate funds	50,000	100,000	1,035,477	935,477	244,772
Forest Service	100,000	100,000	11,356	(88,644)	109,840
	150,000	200,000	1,046,833	846,833	354,612
 Total Revenue	 118,789,605	 117,997,420	 119,382,094	 1,384,674	 113,368,908
EXPENDITURES					
Regular Programs:					
Instruction:					
Salaries	32,688,000	28,958,511	28,718,643	239,868	27,857,339
Benefits	14,128,000	13,246,000	13,057,887	188,113	12,467,978
Purchased services	1,000,000	1,000,000	290,988	709,012	395,709
Supplies	3,000,000	2,900,000	1,669,729	1,230,271	1,964,391
Property	65,000	65,000	-	65,000	-
Other	25,000	50,000	46,626	3,374	5,377
Total Regular Programs	50,906,000	46,219,511	43,783,873	2,435,638	42,690,794
Vocational Programs:					
Salaries	1,487,000	1,485,000	1,237,544	247,456	1,136,964
Benefits	764,000	764,000	563,374	200,626	517,912
Purchased services	75,000	76,500	121,781	(45,281)	113,719
Supplies	200,000	198,500	58,691	139,809	77,699
Property	-	5,000	-	5,000	-
Other	5,000	2,000	1,629	371	3,285
Total Vocational Programs	2,531,000	2,531,000	1,983,019	547,981	1,849,580

LYON COUNTY SCHOOL DISTRICT

GENERAL FUND STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL YEAR ENDED JUNE 30, 2025

(WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2024)

	2025 BUDGET		2025		2024
	ORIGINAL	FINAL	ACTUAL	VARIANCE TO FINAL BUDGET	ACTUAL
Extra-Curricular Activities:					
Co-Curricular:					
Salaries	\$ 350,000	\$ 350,000	\$ 289,213	\$ 60,787	\$ 274,284
Benefits	15,000	15,000	12,754	2,246	9,285
Purchased services	5,000	5,000	3,730	1,270	3,000
Supplies	25,000	625,000	506,775	118,225	967
Other	5,000	5,000	680	4,320	960
	400,000	1,000,000	813,152	186,848	288,496
Athletics:					
Salaries	884,000	1,385,205	709,722	675,483	723,904
Benefits	108,000	-	69,727	(69,727)	67,243
Purchased services	250,000	1,500	253,245	(251,745)	255,182
Supplies	650,000	247,700	483,975	(236,275)	431,576
Property	-	460,000	492,606	(32,606)	203,019
Other	55,000	2,595	10,443	(7,848)	22,338
	1,947,000	2,097,000	2,019,718	77,282	1,703,262
Total Extra-Curricular	2,347,000	3,097,000	2,832,870	264,130	1,991,758
Undistributed Expenditures:					
Student Support:					
Salaries	3,093,000	3,091,000	2,872,474	218,526	2,769,304
Benefits	1,260,000	1,296,000	1,294,976	1,024	1,200,371
Purchased services	55,000	62,000	62,568	(568)	14,444
Supplies	100,000	99,800	20,313	79,487	56,435
Other	-	200	-	200	-
	4,508,000	4,549,000	4,250,331	298,669	4,040,555
Instructional Staff Support:					
Salaries	1,388,000	1,838,000	1,758,995	79,005	1,189,509
Benefits	603,000	626,000	545,245	80,755	441,579
Purchased services	225,000	230,000	122,026	107,974	202,278
Supplies	250,000	445,000	445,716	(716)	599,710
Other	50,000	50,000	11,045	38,955	40,842
	2,516,000	3,189,000	2,883,027	305,973	2,473,919

Continued on next page.

See accompanying notes.

LYON COUNTY SCHOOL DISTRICT

GENERAL FUND STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL YEAR ENDED JUNE 30, 2025

(WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2024)

	2025 BUDGET		2025		2024
	ORIGINAL	FINAL	ACTUAL	VARIANCE TO FINAL BUDGET	ACTUAL
General Administration:					
Salaries	\$ 845,000	\$ 795,000	\$ 708,694	\$ 86,306	\$ 692,501
Benefits	488,000	560,000	553,739	6,261	574,577
Purchased services	915,000	580,000	336,310	243,690	372,635
Supplies	85,000	85,000	58,724	26,276	107,684
Property	100,000	100,000	-	100,000	92,246
Other	50,000	50,000	41,803	8,197	50,078
	<u>2,483,000</u>	<u>2,170,000</u>	<u>1,699,270</u>	<u>470,730</u>	<u>1,889,721</u>
School Administration:					
Salaries	6,798,000	6,628,000	6,568,398	59,602	6,246,077
Benefits	2,975,000	2,768,000	2,724,173	43,827	2,584,519
Purchased services	398,000	403,000	250,374	152,626	289,477
Supplies	385,000	280,000	240,357	39,643	213,328
Property	25,000	10,000	-	10,000	-
Other	10,000	15,000	11,497	3,503	9,041
	<u>10,591,000</u>	<u>10,104,000</u>	<u>9,794,799</u>	<u>309,201</u>	<u>9,342,442</u>
Central Services:					
Salaries	2,573,000	2,703,000	2,500,398	202,602	2,233,723
Benefits	1,119,000	1,019,000	927,129	91,871	752,722
Purchased services	1,700,000	1,700,000	1,515,280	184,720	1,962,235
Supplies	1,270,000	1,266,000	1,173,997	92,003	1,199,048
Property	150,000	25,000	-	25,000	468,513
Other	50,000	25,000	12,399	12,601	32,343
	<u>6,862,000</u>	<u>6,738,000</u>	<u>6,129,203</u>	<u>608,797</u>	<u>6,648,585</u>
Operation and Maintenance:					
Salaries	4,650,000	4,510,000	4,277,367	232,633	3,854,737
Benefits	1,982,000	1,726,000	1,608,988	117,012	1,393,842
Purchased services	4,000,000	6,317,000	5,572,096	744,904	4,591,564
Supplies	5,300,000	4,736,000	4,077,957	658,043	4,741,922
Property	1,000,000	1,000,000	385,506	614,494	410,292
Other	75,000	75,000	28,688	46,312	68,586
	<u>17,007,000</u>	<u>18,364,000</u>	<u>15,950,602</u>	<u>2,413,398</u>	<u>15,060,943</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, 2025

(WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2024)

	2025 BUDGET		2025		2024
	ORIGINAL	FINAL	ACTUAL	VARIANCE TO FINAL BUDGET	ACTUAL
Student Transportation:					
Salaries	\$ 2,764,000	\$ 3,014,000	\$ 2,861,958	\$ 152,042	\$ 2,616,704
Benefits	1,198,000	1,148,000	1,069,172	78,828	943,739
Purchased services	725,000	525,000	315,953	209,047	390,303
Supplies	1,000,000	1,125,000	1,032,514	92,486	1,093,597
Property	950,000	550,000	165,376	384,624	980,678
Other	20,000	20,000	3,491	16,509	2,692
	<u>6,657,000</u>	<u>6,382,000</u>	<u>5,448,464</u>	<u>933,536</u>	<u>6,027,714</u>
Total Support Services	<u>50,624,000</u>	<u>51,496,000</u>	<u>46,155,696</u>	<u>5,340,304</u>	<u>45,483,878</u>
Facilities Acquisition and Construction:					
Architecture and Engineering					
Purchased services	-	1,730,000	1,258,436	471,564	-
Building Acq/Construction:					
Purchased services	-	20,000	17,785	2,215	132,858
Property	200,000	20,000	-	20,000	-
	<u>200,000</u>	<u>40,000</u>	<u>17,785</u>	<u>22,215</u>	<u>132,858</u>
Site Improvement:					
Purchased services	225,000	35,000	1,070	33,930	48,808
Property	-	50,000	82,095	(32,095)	-
Other	-	40,000	26,483	13,517	-
	<u>225,000</u>	<u>125,000</u>	<u>109,648</u>	<u>15,352</u>	<u>48,808</u>
Building Improvement:					
Purchased services	225,000	2,922,000	2,850,028	71,972	324,383
Property	-	125,000	108,687	16,313	37,900
Other	-	50,000	28,625	21,375	-
	<u>225,000</u>	<u>3,097,000</u>	<u>2,987,340</u>	<u>109,660</u>	<u>362,283</u>
Total Facilities Acquisition and Construction	<u>650,000</u>	<u>4,992,000</u>	<u>4,373,209</u>	<u>618,791</u>	<u>543,949</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, 2025

(WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2024)

	<u>2025 BUDGET</u>		<u>2025</u>		<u>2024</u>
	<u>ORIGINAL</u>	<u>FINAL</u>	<u>ACTUAL</u>	<u>VARIANCE TO FINAL BUDGET</u>	<u>ACTUAL</u>
Total Undistributed Expenditures	\$ 51,274,000	\$ 56,488,000	\$ 50,528,905	\$ 5,959,095	\$ 46,027,827
Total Expenditures	<u>107,058,000</u>	<u>108,335,511</u>	<u>99,128,667</u>	<u>9,206,844</u>	<u>92,559,959</u>
Revenues Over Expenditures	<u>11,731,605</u>	<u>9,661,909</u>	<u>20,253,427</u>	<u>10,591,518</u>	<u>20,808,949</u>
OTHER FINANCING SOURCES (USES)					
Transfers (to) other funds	(21,290,000)	(21,290,000)	(21,144,225)	145,775	(15,525,000)
Contingency	<u>(1,300,000)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Other Financing (Uses)	<u>(22,590,000)</u>	<u>(21,290,000)</u>	<u>(21,144,225)</u>	<u>145,775</u>	<u>(15,525,000)</u>
Net Change in Fund Balance	(10,858,395)	(11,628,091)	(890,798)	10,737,293	5,283,949
FUND BALANCE, July 1	<u>21,568,273</u>	<u>22,337,968</u>	<u>22,337,968</u>	<u>-</u>	<u>17,054,019</u>
FUND BALANCE, June 30	<u>\$ 10,709,878</u>	<u>\$ 10,709,877</u>	<u>\$ 21,447,170</u>	<u>\$ 10,737,293</u>	<u>\$ 22,337,968</u>

LYON COUNTY SCHOOL DISTRICT

SPECIAL EDUCATION FUND STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL YEAR ENDED JUNE 30, 2025

(WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2024)

	2025 BUDGET		2025		2024
	ORIGINAL	FINAL	ACTUAL	VARIANCE TO FINAL BUDGET	ACTUAL
REVENUES					
State Sources:					
State appropriation	\$ 4,477,155	\$ 4,835,124	\$ 5,048,529	\$ 213,405	\$ 4,895,480
EXPENDITURES					
Special Programs:					
Instruction:					
Salaries	9,100,000	8,859,000	7,772,981	1,086,019	7,814,114
Benefits	3,890,000	4,195,000	3,927,237	267,763	3,820,264
Purchased services	15,000	30,000	6,708	23,292	7,162
Supplies	95,000	111,000	98,930	12,070	31,920
Property	-	8,093	-	8,093	-
	13,100,000	13,203,093	11,805,856	1,397,237	11,673,460
Student Support:					
Salaries	4,018,000	2,750,000	2,509,710	240,290	2,840,193
Benefits	1,798,000	1,200,000	1,118,685	81,315	1,092,342
Purchased services	500,000	2,975,000	2,439,691	535,309	1,025,879
Supplies	13,000	190,000	175,704	14,296	1,871
Other	-	5,000	832	4,168	-
	6,329,000	7,120,000	6,244,622	875,378	4,960,285
Instructional Staff Support:					
Salaries	186,000	19,000	15,865	3,135	13,018
Benefits	80,000	8,000	1,180	6,820	1,265
Purchased services	100,000	3,000	3,492	(492)	-
Supplies	-	2,000	796	1,204	-
Other	-	1,000	219	781	-
	366,000	33,000	21,552	11,448	14,283
General Administration:					
Salaries	218,000	275,000	214,471	60,529	204,089
Benefits	94,000	112,000	95,417	16,583	77,931
Purchased services	7,000	13,000	10,406	2,594	4,454
Supplies	4,000	10,000	2,633	7,367	7,639
Other	-	115,000	107,745	7,255	-
	323,000	525,000	430,672	94,328	294,113

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, 2025

(WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2024)

	2025 BUDGET		2025		2024
	ORIGINAL	FINAL	ACTUAL	VARIANCE TO FINAL BUDGET	ACTUAL
Student Transportation:					
Salaries	\$ 800,000	\$ 800,000	\$ 562,145	\$ 237,855	\$ 489,932
Benefits	390,000	390,000	251,535	138,465	192,637
	1,190,000	1,190,000	813,680	376,320	682,569
 Total Expenditures	 21,308,000	 22,071,093	 19,316,382	 2,754,711	 17,624,710
 Revenues Over (Under) Expenditures	 (16,830,845)	 (17,235,969)	 (14,267,853)	 2,968,116	 (12,729,230)
 OTHER FINANCING SOURCES					
Transfers from other funds	16,830,000	16,830,000	14,873,992	(1,956,008)	12,375,000
Net Change in Fund Balance	(845)	(405,969)	606,139	1,012,108	(354,230)
 FUND BALANCE, July 1	 845	 415,969	 415,969	 -	 770,199
 FUND BALANCE, June 30	 \$ -	 \$ 10,000	 \$ 1,022,108	 \$ 1,012,108	 \$ 415,969

LYON COUNTY SCHOOL DISTRICT

PROPRIETARY FUNDS
STATEMENT OF NET POSITION
JUNE 30, 2025

(WITH COMPARATIVE ACTUAL AMOUNTS FOR JUNE 30, 2024)

	GOVERNMENTAL ACTIVITIES INTERNAL SERVICE FUNDS	
	<u>2025</u>	<u>2024</u>
ASSETS		
Cash and investments	\$ 4,680,607	\$ 4,235,278
Accounts receivable	23,241	38,435
Restricted cash	<u>639,000</u>	<u>654,000</u>
Total Assets	<u>5,342,848</u>	<u>4,772,225</u>
LIABILITIES		
Accounts and claims payable	179,193	116,331
Incurred but unreported claims	<u>911,000</u>	<u>1,045,000</u>
Total Liabilities	<u>1,090,193</u>	<u>1,161,331</u>
NET POSITION		
Restricted for employee benefits program	<u>\$ 4,252,655</u>	<u>\$ 3,766,382</u>

LYON COUNTY SCHOOL DISTRICT

PROPRIETARY FUNDS
STATEMENT OF REVENUES, EXPENSES,
AND CHANGES IN FUND NET POSITION
YEAR ENDED JUNE 30, 2025

(WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2024)

	GOVERNMENTAL ACTIVITIES INTERNAL SERVICE FUNDS	
	2025	2024
OPERATING REVENUES		
Charges for services	\$ 988,559	\$ 928,174
Refunds and miscellaneous	<u>84,770</u>	<u>-</u>
OPERATING EXPENSES		
Benefit claims	604,682	651,864
Purchased services	34,781	170,328
Total Operating Expenses	<u>639,463</u>	<u>822,192</u>
Operating Income (Loss)	433,866	105,982
NONOPERATING REVENUES		
Earnings on investments	<u>52,407</u>	<u>-</u>
Change in Net Position	486,273	105,982
NET POSITION, July 1	<u>3,766,382</u>	<u>3,660,400</u>
NET POSITION, June 30	<u><u>\$ 4,252,655</u></u>	<u><u>\$ 3,766,382</u></u>

LYON COUNTY SCHOOL DISTRICT

PROPRIETARY FUNDS STATEMENT OF CASH FLOWS YEAR ENDED JUNE 30, 2025

(WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2024)

	GOVERNMENTAL ACTIVITIES INTERNAL SERVICE FUNDS	
	<u>2025</u>	<u>2024</u>
CASH FLOWS FROM OPERATING ACTIVITIES		
Premiums received from other funds	\$ 1,003,753	\$ 844,367
Refunds and miscellaneous	84,770	-
Payments of benefits	(675,820)	(628,864)
Insurance premiums and other payments	<u>(34,781)</u>	<u>(91,706)</u>
Net Cash Provided (Used) by Operating Activities	<u>377,922</u>	<u>123,797</u>
CASH FLOWS FROM INVESTING ACTIVITIES		
Interest received on investments	<u>52,407</u>	<u>35,323</u>
Net Increase (Decrease) in Cash and Cash Equivalents	430,329	123,797
CASH AND CASH EQUIVALENTS, July 1	<u>4,889,278</u>	<u>4,765,481</u>
CASH AND CASH EQUIVALENTS, June 30	<u><u>\$ 5,319,607</u></u>	<u><u>\$ 4,889,278</u></u>
RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES		
Operating income (loss)	<u>\$ 433,866</u>	<u>\$ 105,982</u>
Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities:		
Changes in assets and liabilities:		
Accounts receivable	15,194	(31,629)
Accounts and claims payable	62,862	26,444
Incurred but unreported claims	<u>(134,000)</u>	<u>23,000</u>
Total Adjustments	<u>(55,944)</u>	<u>17,815</u>
NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES	<u><u>\$ 377,922</u></u>	<u><u>\$ 123,797</u></u>

LYON COUNTY SCHOOL DISTRICT

FIDUCIARY FUND
STATEMENT OF FIDUCIARY NET POSITION
JUNE 30, 2025
(WITH COMPARATIVE ACTUAL AMOUNTS FOR JUNE 30, 2024)

	PRIVATE PURPOSE TRUST STUDENT SCHOLARSHIPS	
	2025	2024
ASSETS		
Cash and investments	\$ 997,871	\$ 965,868
Account receivables	3,485	3,485
Total Assets	1,001,356	969,353
 LIABILITIES		
	-	-
Total Liabilities	-	-
 NET POSITION		
Held in trust for student scholarships:		
Expendable	1,001,356	969,353
Total Net Position	\$ 1,001,356	\$ 969,353

LYON COUNTY SCHOOL DISTRICT

STATEMENT OF CHANGES IN FIDUCIARY NET POSITION
YEAR ENDED JUNE 30, 2025
(WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2024)

	PRIVATE-PURPOSE TRUST STUDENT SCHOLARSHIPS	
	2025	2024
ADDITIONS		
Earnings on investments	\$ 41,475	\$ 42,488
	3,500	-
	<u>44,975</u>	<u>42,488</u>
DEDUCTIONS		
Scholarships paid	<u>12,972</u>	<u>4,809</u>
Change in Net Position	32,003	37,679
NET POSITION, July 1	<u>969,353</u>	<u>931,674</u>
NET POSITION, June 30	<u>\$ 1,001,356</u>	<u>\$ 969,353</u>

LYON COUNTY SCHOOL DISTRICT

NOTES TO FINANCIAL STATEMENTS

JUNE 30, 2025

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, 2025

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, 2025

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.

Capital Projects Fund

The Capital Projects Fund accounts for resources primarily from the Government Services Tax which are used for the acquisition of facilities and major improvements to the District's existing facilities.

The District reports the following *nonmajor* governmental funds:

Federal Grants	Adult Education
Federal School Lunch	Private Donations and Grants
Senate Bill (SB) 231	State Grants
Pupil-Centered Funding Plan:	Medicaid
English Learner	Student Accounts
Gifted and Talented	Building and Sites
At-Risk	Residential Construction Tax

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, 2025

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, 2025

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, 2025

- 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, 2025

	Estimated Useful Life <u>(in 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.

LYON COUNTY SCHOOL DISTRICT

NOTES TO FINANCIAL STATEMENTS

JUNE 30, 2025

Postemployment Benefits Other than Pensions

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

Property Taxes

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

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

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

Statement of Cash Flows

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

Use of Estimates

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

LYON COUNTY SCHOOL DISTRICT

NOTES TO FINANCIAL STATEMENTS

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Comparative Data

Comparative data shown for the prior year has been extracted from the 2024 financial statements. It has been provided to add comparability, but is not considered full disclosure of transactions for 2024. Such information can only be obtained by referring to the financial report for that year. Certain amounts in the prior year data have been reclassified in order to be consistent with the current year's presentation.

NOTE 2 – BUDGETS AND BUDGETARY ACCOUNTING

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

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

LYON COUNTY SCHOOL DISTRICT

NOTES TO FINANCIAL STATEMENTS

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

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

The District conformed to all significant statutory constraints on its financial administration for the year ended June 30, 2025.

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, 2025, the District had the following amounts reported as cash and investments:

Government-Wide Balances:	
Pooled cash	\$ 31,975,539
Investments	<u>48,064,565</u>
	80,040,104
Fiduciary Fund:	
Student Scholarship Fund investments	<u>997,871</u>
Total Cash and Investments	<u>\$ 81,037,975</u>

A portion of the District's cash and investments is restricted by Nevada Statutes. The amount restricted at June 30, 2025, is \$639,000, which is held in a restricted bank account to secure future workers' compensation claims.

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

LYON COUNTY SCHOOL DISTRICT

NOTES TO FINANCIAL STATEMENTS

JUNE 30, 2025

agency. The funds swept into the Allspring account as of June 30, 2025 amounted to \$30,237,969. 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, 2025, the average fund yield was 4.54%.

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, 2025, the District had the following investments with the maturities noted:

	Fair Value	Investment Maturities (In Years)		
		< 1	1-3	>3
Corporate Bonds	\$ 10,495,040	\$ 1,637,092	\$ 6,198,699	\$ 2,659,249
U.S. Treasury Notes	6,986,163	4,988,593	1,987,570	-
Government Agency Bonds	28,688,791	10,344,012	18,344,779	-
First American Gov't Money Mkt	181,528	181,528	-	-
State of NV Local Government Investment Pool	2,484,440	2,484,440	-	-
	48,835,962	<u>\$ 19,635,665</u>	<u>\$ 26,531,048</u>	<u>\$ 2,659,249</u>
Accrued interest	<u>226,474</u>			
Total Investments	<u>\$ 49,062,436</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 unobservable inputs. The District does not have any investments that are measured using Level 2 or 3 inputs. As of June 30, 2025, the District had recurring fair value measurements, as presented below:

LYON COUNTY SCHOOL DISTRICT

NOTES TO FINANCIAL STATEMENTS

JUNE 30, 2025

	Fair Value	Fair Value Measurements Using Input Levels		
		1	2	3
Investments:				
Corporate Bonds	\$ 10,495,040	\$ -	\$ 10,495,040	\$ -
U.S. Treasury Notes	6,986,163	6,986,163	-	-
Government Agency Bonds	28,688,791	-	28,688,791	-
First American Gov't Money Mkt	181,528	181,528	-	-
	\$ 46,351,522	\$ 7,167,691	\$ 39,183,831	\$ -
Investments Not Classified by Level:				
Accrued interest	226,474			
State of NV Local Government Investment Pool	2,484,440			
Total Investments	\$ 49,062,436			

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 \$2,484,440 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. Securities purchased in the District's portfolios are held in a separate safekeeping account at US 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.

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.

LYON COUNTY SCHOOL DISTRICT

NOTES TO FINANCIAL STATEMENTS

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Credit Risk

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

Concentration Risk

To limit exposure to concentrations of credit risk, the District’s investment guidelines limit investment in asset backed securities, bankers’ acceptances, non-U.S. agency collateralized mortgage obligations, commercial paper, corporate notes, negotiable certificates of deposit and U.S. Treasuries to 20% of total par value of the portfolio on the date of purchase. The District has less than 5% of total investments in any single issuer, excluding U.S. government obligations and pooled investments.

Custodial Credit Risk

Custodial credit risk is the risk that in the event of a bank failure, the District’s deposits may not be returned. 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, 2025 are as follows:

	Interfund Receivables	Interfund Payables
General Fund	\$ 2,685,360	\$ -
Nonmajor Governmental Funds:		
Federal Grants	-	1,878,915
Senate Bill (SB) 231	-	461,026
State Grants Fund	-	282,469
Adult Education Fund	-	62,950
	<u>\$ 2,685,360</u>	<u>\$ 2,685,360</u>

LYON COUNTY SCHOOL DISTRICT

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JUNE 30, 2025

During the year, transfers of \$21,144,225 were made from the General Fund to other funds as follows:

	Transfers To	Transfers From
General Fund	\$ -	\$ 21,144,225
Special Education Fund	14,873,992	-
Federal School Lunch	500,000	-
PCFP - English Learners Fund	1,212,207	-
PCFP - Gifted & Talented Fund	364,349	-
PCFP - At-Risk Fund	893,677	-
Medicaid Fund	100,000	-
Capital Projects Fund	3,200,000	-
	<u>\$ 21,144,225</u>	<u>\$ 21,144,225</u>

NOTE 6 – CAPITAL ASSETS

A summary of the District's capital asset balance and activity as of and for the year ended June 30, 2025:

	Balance July 1, 2024	Additions/ Transfers	Deletions/ Transfers	Balance June 30, 2025
Nondepreciable Capital Assets				
Land	\$ 8,830,484	\$ -	\$ -	\$ 8,830,484
Construction in progress	-	12,648,337	-	12,648,337
	<u>8,830,484</u>	<u>12,648,337</u>	<u>-</u>	<u>21,478,821</u>
Depreciable Capital Assets				
Buildings and improvements	203,180,840	4,890,272	-	208,071,112
Infrastructure	20,829,275	-	-	20,829,275
Equipment and vehicles	38,967,629	5,438,286	(189,699)	44,216,216
	<u>262,977,744</u>	<u>10,328,558</u>	<u>(189,699)</u>	<u>273,116,603</u>
Less accumulated depreciation:				
Buildings and improvements	(78,427,895)	(5,699,196)	-	(84,127,091)
Infrastructure	(11,003,413)	(592,124)	-	(11,595,537)
Equipment and vehicles	(27,246,696)	(1,110,233)	180,516	(28,176,413)
	<u>(116,678,004)</u>	<u>(7,401,553)</u>	<u>180,516</u>	<u>(123,899,041)</u>
Depreciable assets, net	<u>146,299,740</u>	<u>2,927,005</u>	<u>(9,183)</u>	<u>149,217,562</u>
Governmental Activities				
Capital Assets, net	<u>\$ 155,130,224</u>	<u>\$ 15,575,342</u>	<u>\$ (9,183)</u>	<u>\$ 170,696,383</u>

Depreciation expense for the year was \$7,401,553.

LYON COUNTY SCHOOL DISTRICT

NOTES TO FINANCIAL STATEMENTS

JUNE 30, 2025

NOTE 7 – LONG-TERM DEBT

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

Changes in Long-Term Debt

	Balance July 1, 2024	Increases	Decreases	Balance June 30, 2025	Due Within One Year
General obligation bonds	\$ 71,425,000	\$ 13,870,000	\$ (9,190,000)	\$ 76,105,000	\$ 9,790,000
Deferred amounts for issuance of premiums	8,406,651	1,125,801	(924,545)	8,607,907	924,545
Compensated absences	1,284,220	361,367	-	1,645,587	-
	<u>81,115,871</u>	<u>15,357,168</u>	<u>(10,114,545)</u>	<u>86,358,494</u>	<u>10,714,545</u>
Net pension liability	124,154,044	6,542,448	-	130,696,492	-
Obligation for OPEB	<u>12,893,009</u>	<u>1,610,781</u>	<u>-</u>	<u>14,503,790</u>	<u>-</u>
	<u>\$ 218,162,924</u>	<u>\$ 23,510,397</u>	<u>\$ (10,114,545)</u>	<u>\$ 231,558,776</u>	<u>\$ 10,714,545</u>

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

General Obligation Bonds

Bonds payable as of June 30, 2025 are comprised of the following general obligation issues and are serviced by property tax revenues received by the Debt Service Fund:

Series	Date Issued	Date of Final Maturity	Interest Rate	Original Amount Issued	Balance on June 30, 2025	Due Within One Year [®]	
						Principal [®]	Interest
2016A	6/21/16	4/1/36	2.37%	\$ 6,400,000	\$ 4,795,000	\$ 345,000	\$ 133,050
2017A	8/8/17	6/1/30	2.01%	17,900,000	7,460,000	1,540,000	330,300
2019	10/9/19	4/1/28	1.66%	7,055,000	2,980,000	1,280,000	149,000
2021	3/11/21	6/1/41	1.48%	14,925,000	10,725,000	1,065,000	417,000
2022A	3/10/22	6/1/42	2.50%	27,660,000	26,470,000	400,000	919,888
2022B	3/10/22	6/1/42	1.88%	9,705,000	8,010,000	1,395,000	400,500
2023	6/13/23	6/1/26	3.77%	6,500,000	2,245,000	2,245,000	83,290
2024	7/25/24	6/1/32	5.00%	13,870,000	13,420,000	1,520,000	671,000
					<u>\$ 76,105,000</u>	<u>\$ 9,790,000</u>	<u>\$ 3,104,028</u>

LYON COUNTY SCHOOL DISTRICT

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JUNE 30, 2025

As of June 30, 2025, the District's limit of bonded indebtedness as defined by NRS 387.400 was \$493,762,094. The District had \$76,105,000 in bonded debt outstanding, leaving an unused bonding capacity of \$417,657,094. 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. See Note 13 for a discussion of a bond issuance subsequent to June 30, 2025.

The annual requirements to amortize the general obligation bonds outstanding as of June 30, 2025 are as follows:

<u>Fiscal Year</u>	<u>Principal</u>	<u>Interest</u>	<u>Total Requirements</u>
2026	\$ 9,790,000	\$ 3,104,027	\$ 12,894,027
2027	10,380,000	2,650,388	13,030,388
2028	7,220,000	2,141,888	9,361,888
2029	6,810,000	1,810,838	8,620,838
2030	5,165,000	1,499,413	6,664,413
2031-2035	21,380,000	4,176,190	25,556,190
2036-2040	10,805,000	1,611,898	12,416,898
2041-2042	4,555,000	205,950	4,760,950
	<u>\$ 76,105,000</u>	<u>\$ 17,200,592</u>	<u>\$ 93,305,592</u>

The principal amounts shown above do not include unamortized bond premiums of \$8,607,907 as of June 30, 2025, of which \$924,545 will be amortized in FY26.

Interest expense reported in the Statement of Activities for FY25 was \$2,655,921.

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, 2025, this deferred outflow of resources was \$484,741 and the amortization in 2025 was \$165,881 which is included with interest expense in the Statement of Activities. The anticipated amortization for the year ending June 30, 2026 is \$165,881.

LYON COUNTY SCHOOL DISTRICT

NOTES TO FINANCIAL STATEMENTS

JUNE 30, 2025

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, 2025 is \$911,000 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.

NOTE 9 – DEFINED BENEFIT PENSION PLAN

Plan Description

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

LYON COUNTY SCHOOL DISTRICT

NOTES TO FINANCIAL STATEMENTS

JUNE 30, 2025

Benefits Provided

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

Monthly benefit allowances for members are computed at 2.5% of average compensation for each accredited year of service prior to July 1, 2001. For service earned on and after July 1, 2001, this multiplier is 2.67% of average compensation. For members entering the System on or after January 1, 2010, there is a 2.5% multiplier, and for regular members entering PERS on or after July 1, 2015, there is a 2.25% multiplier. The System offers several alternatives to the unmodified service retirement allowance which, in general, allow the retired employee to accept a reduced service retirement allowance payable monthly during his or her lifetime and various optional monthly payments to a named beneficiary after his or her death. Post-retirement increases are provided by authority of NRS 286.575-.579.

Vesting

Regular members are eligible for retirement at age 65 with five years of service, at age 60 with ten years of service, or at any age with thirty years of service. Regular members entering the System on or after January 1, 2010, are eligible for retirement at age 65 with five years of service, or age 62 with ten years of service, or any age with thirty years of service. Regular members who entered the System on or after July 2015, are eligible for retirement at age 65 with 5 years of service, or at age 62 with 10 years of service or at age 55 with 30 years of service or any age with 33 1/3 years of service.

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

Contributions

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

LYON COUNTY SCHOOL DISTRICT

NOTES TO FINANCIAL STATEMENTS

JUNE 30, 2025

The required contribution rates for the year ended June 30, 2025 were 17.50% for the EE/ER plan and 33.5% for the EPC plan. The District's contributions to the Plan were \$11,387,501 for the year ended June 30, 2025.

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, 2025:

Asset Class	Target Allocation	Long-Term
		Geometric Expected Real Rate of Return
U.S. Stocks	34%	5.50%
International Stocks	14%	5.50%
U.S. Bonds	28%	2.25%
Private Markets	12%	6.65%
Short-term investments	12%	0.05%
	<u>100%</u>	

Net Pension Liability

As of June 30, 2025, the District reported a liability of \$130,696,492 for its proportionate share of the net pension liability. The net pension liability was measured as of June 30, 2024 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, 2024, the District's proportion of the regular plan was .72336%, which was a decrease of .000431 from its .68019% proportion measured as of 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%.

LYON COUNTY SCHOOL DISTRICT

NOTES TO FINANCIAL STATEMENTS JUNE 30, 2025

	1% Decrease in Discount Rate (6.25%)	Discount Rate (7.25%)	1% Increase in Discount Rate (8.25%)
Net Pension Liability	<u>\$ 210,175,781</u>	<u>\$ 130,696,492</u>	<u>\$ 65,125,213</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, 2024, 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%
Other assumptions	Same as those used in the June 30, 2024 funding actuarial valuation.

Actuarial assumptions used in the June 30, 2024 valuation were based on the results of the experience study for the period July 1, 2016 through June 30, 2020.

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

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

For the year ended June 30, 2025, the District recognized pension expense of \$13,907,006. As of June 30, 2025, the District reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

LYON COUNTY SCHOOL DISTRICT

NOTES TO FINANCIAL STATEMENTS

JUNE 30, 2025

	Deferred Outflows of Resources	Deferred Inflows of Resources
Difference between expected and actual experience	\$ 27,726,794	\$ -
Changes in assumptions	8,433,357	-
Net difference between projected and actual earnings on pension plan assets	-	12,875,288
Changes in proportion	6,157,360	5,918,804
The District's contributions subsequent to the measurement date	11,387,501	-
	<u>\$ 53,705,012</u>	<u>\$ 18,794,092</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, 2026. 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
2026	\$ 3,261,132
2027	15,577,798
2028	1,179,072
2029	687,071
2030	2,818,347
	<u>\$ 23,523,420</u>

NOTE 10 – POSTEMPLOYMENT BENEFITS OTHER THAN PENSIONS

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

Plan Descriptions

Nevada Public Employees' Benefits Program

The District contributes to the Nevada Public Employees' Benefits Program (PEBP), an agent, multiple-employer defined benefit plan, which provides medical benefits to eligible retired District employees and their beneficiaries. PEBP is administered by the Board of the Public Employees' Benefits Program, consisting

LYON COUNTY SCHOOL DISTRICT

NOTES TO FINANCIAL STATEMENTS

JUNE 30, 2025

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 \$280,742 during the year on behalf of 153 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 1051 active plan members, 128 retirees receiving benefits, and 30 retirees entitled to but not receiving benefits as of June 30, 2024, the date of the latest actuarial valuation. The District contributed \$276,333 on their behalf during the year ended June 30, 2025.

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, 2024, 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, 2023.

The total OPEB liability in the actuarial valuation for each plan was determined using the following actuarial

LYON COUNTY SCHOOL DISTRICT

NOTES TO FINANCIAL STATEMENTS

JUNE 30, 2025

assumptions and other inputs applied to all periods included in the measurement, unless otherwise specified:

	<u>District</u>	<u>PEBP</u>
Valuation Date	6/30/2024	6/30/2024
Actuarial Cost Method	Entry Age Normal	Entry Age Normal
Inflation	2.50%	2.50%
Discount Rate	3.93%	3.93%
Healthcare Inflation		<i>Pre-Medicare:</i>
	6.5% effective July 2025, grading down to 3.9% by 2075	6.5% effective July 2025, fluctuating down to 3.9% by 2075
		<i>Post-Medicare:</i>
		4.5%
Salary Increases	3.0%	N/A
Retirement Age	45-75	N/A
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.

<u>Net OPEB Liability</u>	<u>1% Decrease in Discount Rate to 2.93%</u>	<u>Current Discount Rate 3.93%</u>	<u>1% Increase in Discount Rate to 4.93%</u>
District	\$ 11,957,461	\$ 10,291,629	\$ 8,936,467
PEBP	4,630,887	4,212,161	3,853,236
	<u>\$ 16,588,348</u>	<u>\$ 14,503,790</u>	<u>\$ 12,789,703</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

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Net OPEB Liability	1% Decrease in Current Trend	Current Trend	1% Increase in Current Trend
District	\$ 8,816,886	\$ 1,291,629	\$ 12,181,119
PEBP	3,871,281	4,212,161	4,601,093
	\$ 12,688,167	\$ 5,503,790	\$ 16,782,212

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

For the year ended June 30, 2025, the District recognized OPEB expense of \$1,098,159 for the District Plan and \$318,919 for PEBP, for a total of \$1,417,078. As of June 30, 2025, the District reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	Plan	PEBP	Total
Deferred Outflows of Resources			
Changes of assumptions	\$4,286,458	\$ -	\$ 4,286,458
Differences between expected and actual experience	838,772	-	838,772
Contributions made subsequent to the measurement date	277,589	280,742	558,331
	\$5,402,819	\$ 280,742	\$ 5,683,561
Deferred Inflows of Resources			
Changes of assumptions	\$3,235,758	\$ -	\$ 3,235,758
Differences between expected and actual experience	1,733,598	-	1,733,598
	\$4,969,356	\$ -	\$ 4,969,356

The District will recognize the contributions made subsequent to the measurement date in the fiscal year ending June 30, 2026. 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, 2025

Year Ending	Recognized Net Deferred Outflows (Inflows) of Resources		
	District Plan	PEBP	Total
<u>June 30,</u>			
2026	\$ 204,252	\$ -	\$ 204,252
2027	204,252	-	204,252
2028	208,532	-	208,532
2029	225,654	-	225,654
2030	216,485	-	216,485
Thereafter	(903,301)	-	(903,301)
	<u>\$ 155,874</u>	<u>\$ -</u>	<u>\$ 155,874</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, 2025:

	District	PEBP	Combined
Balance, July 1, 2024	<u>\$ 8,701,348</u>	<u>\$ 4,191,661</u>	<u>\$12,893,009</u>
Changes for the Year:			
Service cost	518,820	-	518,820
Interest cost	375,087	166,953	542,040
Changes of assumptions	360,465	84,156	444,621
Plan experience	612,242	67,810	680,052
Benefit payments	<u>(276,333)</u>	<u>(298,419)</u>	<u>(574,752)</u>
Net Changes	<u>1,590,281</u>	<u>20,500</u>	<u>1,610,781</u>
Balance, June 30, 2025	<u>\$ 10,291,629</u>	<u>\$ 4,212,161</u>	<u>\$14,503,790</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, 2025

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, 2025

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, 2025:

	Major Funds					Nonmajor Funds	Total
	General Fund	Special Education Fund	Debt Service Fund	Bond Projects Fund	Capital Projects Fund	Other Governmental Funds	Total Governmental Funds
Fund Balances							
Nonspendable inventories	\$ 46,648	\$ -	\$ -	\$ -	\$ -	\$ 25,354	\$ 72,002
Restricted for:							
Debt service	-	-	13,610,404	-	-	-	13,610,404
Capital projects	-	-	-	15,119,011	4,392,984	635,762	20,147,757
Student activities	-	-	-	-	-	1,090,798	1,090,798
Other educational purposes	-	1,022,108	-	-	-	6,142,956	7,165,064
Assigned to:							
Education services	5,807,386	-	-	-	-	-	5,807,386
Unassigned	15,593,136	-	-	-	-	-	15,593,136
Total Fund Balance	<u>\$21,447,170</u>	<u>\$ 1,022,108</u>	<u>\$13,610,404</u>	<u>\$15,119,011</u>	<u>\$ 4,392,984</u>	<u>\$ 7,894,870</u>	<u>\$ 63,486,547</u>

LYON COUNTY SCHOOL DISTRICT

NOTES TO FINANCIAL STATEMENTS

JUNE 30, 2025

NOTE 12 – CHANGE WITHIN THE REPORTING ENTITY

During fiscal year 2025, there was a change within the reporting entity which resulted in the Capital Projects Fund being reported as a major fund instead of a nonmajor fund. Accordingly, the fund’s fund balance as of June 30, 2024 has been reported as an adjustment to beginning fund balance, as follows:

	July 1, 2024, As Previously Reported	Change Within the Reporting Entity	July 1, 2024, As Restated
Nonmajor Funds	\$ 13,948,201	\$ (5,611,078)	\$ 8,337,123
New Major Fund - Capital Projects	N/A	5,611,078	5,611,078

NOTE 13 – SUBSEQUENT EVENT

On November 13, 2025, the District issued bonds in the amount of \$15 million. The bonds were issued for the purpose of acquiring, constructing, improving and equipping school facilities. The debt service amounts presented in Note 6 will be increased by the following estimated amounts for the issuance of these bonds:

Fiscal Year	Principal	Interest	Total Requirements
2026	\$ 750,000	\$ 376,090	\$ 1,126,090
2027	155,000	646,300	801,300
2028	150,000	638,550	788,550
2029	150,000	631,050	781,050
2030	150,000	623,550	773,550
2031-2035	3,520,000	2,745,750	6,265,750
2036-2040	4,495,000	1,772,500	6,267,500
2041-2045	5,630,000	695,200	6,325,200
	<u>\$ 15,000,000</u>	<u>\$ 8,128,990</u>	<u>\$ 23,128,990</u>

LYON COUNTY SCHOOL DISTRICT

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

	2025			2024		
	District	PEBP	Total	District	PEBP	Total
Total OPEB Liability						
Service cost	\$ 518,820	\$ -	\$ 518,820	\$ 508,325	\$ -	\$ 508,325
Interest	375,087	166,953	542,040	348,897	171,365	520,262
Changes in benefit terms	-	-	-	-	-	-
Differences between expected and actual experience	612,242	67,810	680,052	-	-	-
Changes in assumptions	360,465	84,156	444,621	(49,858)	(15,360)	(65,218)
Benefit payments	(276,333)	(298,419)	(574,752)	(256,355)	(308,391)	(564,746)
Net change in Total OPEB Liability	1,590,281	20,500	1,610,781	551,009	(152,386)	\$ 398,623
Total OPEB Liability, beginning	8,701,348	4,191,661	12,893,009	8,150,339	4,344,047	\$ 12,494,386
Total OPEB Liability, ending	10,291,629	4,212,161	14,503,790	8,701,348	4,191,661	12,893,009
Plan Fiduciary Net Position						
Net change in Plan Fiduciary Net Position	-	-	-	-	-	-
Plan Fiduciary Net Position, beginning	-	-	-	-	-	-
Plan Fiduciary Net Position, ending	-	-	-	-	-	-
District's Net OPEB Liability	\$ 10,291,629	\$ 4,212,161	\$ 14,503,790	\$ 8,701,348	\$ 4,191,661	\$ 12,893,009
Covered payroll	\$ 54,027,868	N/A	N/A	\$ 52,454,241	N/A	N/A
District's Net OPEB Liability as a percentage of covered payroll	19.05%	N/A	N/A	16.59%	N/A	N/A

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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									284
Net change in Plan Fiduciary Net Position	-	-	-	-	-	-	-	-	-
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

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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									285
Net change in Plan Fiduciary Net Position	-	-	-	-	-	-	-	-	-
Plan Fiduciary Net Position, beginning	-	-	-	-	-	-	-	-	-
Plan Fiduciary Net Position, ending	-	-	-	-	-	-	-	-	-
District's Net OPEB Liability	\$ 4,521,060	\$ 5,881,082	\$ 10,402,142	\$ 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				
	2024	2023	2022	2021	2020
District's proportion of the Net Pension Liability	0.7234%	0.6802%	0.7067%	0.7322%	0.7764%
District's proportionate share of the Net Pension Liability	\$ 130,696,492	\$ 124,154,044	\$ 127,601,188	\$ 66,766,497	\$ 108,145,312
District's covered employee payroll	\$ 66,742,509	\$ 62,369,411	\$ 52,454,241	\$ 51,748,482	\$ 51,883,601
District's proportionate share of the Net Pension Liability as a percentage of its covered employee payroll	195.82%	199.06%	243.26%	129.02%	208.44%
Plan fiduciary net position as a percentage of the Total Pension Liability	78.11%	76.16%	75.10%	86.51%	77.04%
	Plan Year Ended				
	2019	2018	2017	2016	2015
District's proportion of the Net Pension Liability	0.73405%	0.73765%	0.73864%	0.75753%	0.74096%
District's proportionate share of the Net Pension Liability	\$ 100,095,295	\$ 100,599,130	\$ 98,237,626	\$ 101,942,119	\$ 84,909,369
District's covered employee payroll	\$ 51,858,445	\$ 50,453,598	\$ 48,705,600	\$ 46,963,783	\$ 45,566,218
District's proportionate share of the Net Pension Liability as a percentage of its covered employee payroll	193.02%	199.39%	201.70%	217.07%	186.34%
Plan fiduciary net position as a percentage of the Total Pension Liability	76.46%	75.23%	74.42%	72.20%	75.10%

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				
	2025	2024	2023	2022	2021
Statutorily required contribution	\$ 11,387,501	\$ 10,565,011	\$ 7,945,749	\$ 7,801,603	\$ 7,667,322
Contributions in relation to the statutorily required contribution	<u>\$ 11,387,501</u>	<u>\$ 10,565,011</u>	<u>7,945,749</u>	<u>7,801,603</u>	<u>7,667,322</u>
Contribution deficiency (excess)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
District's covered employee payroll	\$ 66,742,509	\$ 62,369,411	\$ 52,454,241	\$ 51,748,482	\$ 51,883,601
Contributions as a percentage of covered employee payroll	17.06%	16.94%	15.15%	15.08%	14.78%

	Determined for the Year Ended				
	2020	2019	2018	2017	2016
Statutorily required contribution	\$ 7,658,540	\$ 7,162,970	\$ 6,875,462	\$ 6,422,758	\$ 11,410,032
Contributions in relation to the statutorily required contribution	<u>7,658,540</u>	<u>7,162,970</u>	<u>6,875,462</u>	<u>6,422,758</u>	<u>11,410,032</u>
Contribution deficiency (excess)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
District's covered employee payroll	\$ 51,858,445	\$ 50,453,598	\$ 48,705,600	\$ 46,963,783	\$ 45,566,218
Contributions as a percentage of covered employee payroll	14.77%	14.20%	14.12%	13.68%	25.04%

LYON COUNTY SCHOOL DISTRICT

DEBT SERVICE FUND
 SCHEDULE OF REVENUES, EXPENDITURES AND
 CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
 YEAR ENDED JUNE 30, 2025
 (WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2024)

	2025 BUDGET		2025		2024
	ORIGINAL	FINAL	ACTUAL	VARIANCE TO FINAL BUDGET	ACTUAL
REVENUES					
Local Sources:					
Ad valorem taxes	\$ 12,830,253	\$ 12,828,180	\$ 13,316,576	\$ 488,396	\$ 11,550,852
Earnings on investments	25,000	25,000	769,748	744,748	547,815
Total Revenue	12,855,253	12,853,180	14,086,324	1,233,144	12,098,667
EXPENDITURES					
Debt Service:					
Principal retirement	9,190,000	9,190,000	9,190,000	-	8,355,000
Interest	3,506,149	3,506,149	3,408,124	98,025	3,178,424
Other	160,000	160,000	8,085	151,915	28,282
	12,856,149	12,856,149	12,606,209	249,940	11,561,706
Net Change in Fund Balance	(896)	(2,969)	1,480,115	1,483,084	536,961
FUND BALANCE, July 1	12,320,902	12,130,288	12,130,288	-	11,593,327
FUND BALANCE, June 30	\$ 12,320,006	\$ 12,127,319	\$ 13,610,403	\$ 1,483,084	\$ 12,130,288

LYON COUNTY SCHOOL DISTRICT

BOND PROJECTS FUND SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL YEAR ENDED JUNE 30, 2025

(WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2024)

	<u>2025 BUDGET</u>		<u>2025</u>		<u>2024</u>
	<u>ORIGINAL</u>	<u>FINAL</u>	<u>ACTUAL</u>	<u>VARIANCE TO FINAL BUDGET</u>	<u>ACTUAL</u>
REVENUES					
Local Sources:					
Earnings on investments	\$ 100,000	\$ 100,000	\$ 887,281	\$ 787,281	\$ 947,763
EXPENDITURES					
Regular Programs:					
Purchased services	-	-	-	-	2,200,000
Undistributed Expenditures:					
General Administration:					
Purchased services	25,000	250,000	206,333	43,667	27,170
Operations and Maintenance:					
Property	-	500,000	347,581	152,419	247,127
Student Transportation:					
Property	715,000	2,210,000	1,924,125	285,875	751,268
Facilities Acquisition and Construction:					
Architectural and Engineering Services:					
Purchased services	25,000	200,000	74,445	125,555	190,129
Educational Specifications Development:					
Purchased services	75,000	-	-	-	-
Building Acquisition and Construction:					
Purchased services	3,000,000	4,250,000	3,395,400	854,600	10,595,599
Site Improvements:					
Purchased services	850,000	250,000	17,785	232,215	8,184
Building Improvements:					
Purchased services	7,500,000	11,585,000	5,400,984	6,184,016	2,673,334
Property	-	1,250,000	1,102,857	147,143	1,236,127
Other	-	15,000	-	15,000	33,309
	<u>7,500,000</u>	<u>12,850,000</u>	<u>6,503,841</u>	<u>6,346,159</u>	<u>3,942,770</u>
Total Facilities Acquisition and Construction	<u>11,450,000</u>	<u>17,550,000</u>	<u>9,991,471</u>	<u>7,558,529</u>	<u>14,736,682</u>
Total Undistributed Expenditures	<u>12,190,000</u>	<u>28,905,100</u>	<u>12,469,510</u>	<u>8,040,490</u>	<u>15,762,247</u>

LYON COUNTY SCHOOL DISTRICT

BOND PROJECTS FUND SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL YEAR ENDED JUNE 30, 2025

(WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2024)

	<u>2025 BUDGET</u>		<u>2025</u>		<u>2024</u>
	<u>ORIGINAL</u>	<u>FINAL</u>	<u>ACTUAL</u>	<u>VARIANCE TO FINAL BUDGET</u>	<u>ACTUAL</u>
Total Expenditures	\$ 12,190,000	\$ 20,510,000	\$ 12,469,510	\$ 8,040,490	\$ 17,962,247
Revenues Over (Under) Expenditures	(12,090,000)	(20,410,000)	(11,582,229)	8,827,771	(17,014,484)
OTHER FINANCING SOURCES					
Proceeds from issuance of bonds	14,000,000	14,000,000	13,870,000	(130,000)	-
Bond premiums	-	995,801	1,125,801	130,000	-
	<u>14,000,000</u>	<u>14,995,801</u>	<u>14,995,801</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balance	1,910,000	(5,414,199)	3,413,572	8,827,771	(17,014,484)
FUND BALANCE, July 1	<u>6,452,843</u>	<u>11,705,440</u>	<u>11,705,440</u>	<u>-</u>	<u>28,719,924</u>
FUND BALANCE, June 30	<u>\$ 8,362,843</u>	<u>\$ 6,291,241</u>	<u>\$ 15,119,012</u>	<u>\$ 8,827,771</u>	<u>\$ 11,705,440</u>

LYON COUNTY SCHOOL DISTRICT

CAPITAL PROJECTS FUND SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL YEAR ENDED JUNE 30, 2025

(WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2024)

	2025 BUDGET		2025		2024
	ORIGINAL	FINAL	ACTUAL	VARIANCE TO FINAL BUDGET	ACTUAL
REVENUES					
Local Sources:					
Government Services Tax	\$ 1,024,787	\$ 1,024,787	\$ 1,084,683	\$ 59,896	\$ 1,030,218
Investment income	500,000	750,000	1,247,080	497,080	2,112,087
Total Revenue	<u>1,524,787</u>	<u>1,774,787</u>	<u>2,331,763</u>	<u>556,976</u>	<u>3,142,305</u>
EXPENDITURES					
Operations and Maintenance:					
Purchased services	-	195,000	170,194	24,806	19,978
Facilities Acquisition and Construction:					
Architecture/Engineering:					
Purchased services	-	5,000	3,485	1,515	-
Building Acquisition and Construction:					
Property	-	-	-	-	71,507
Site Improvement:					
Purchased services	1,000,000	1,000,000	788,569	211,431	256,956
Building Improvements:					
Purchased services	-	5,800,000	5,787,609	12,391	2,182,189
Supplies	3,000,000	-	-	-	-
	<u>3,000,000</u>	<u>5,800,000</u>	<u>5,787,609</u>	<u>12,391</u>	<u>2,182,189</u>
Total Facilities Acquisition and Construction	<u>4,000,000</u>	<u>6,805,000</u>	<u>6,579,663</u>	<u>225,337</u>	<u>2,510,652</u>
Total Expenditures	<u>4,000,000</u>	<u>7,000,000</u>	<u>6,749,857</u>	<u>250,143</u>	<u>2,530,630</u>
Revenues Over (Under) Expenditures	<u>(2,475,213)</u>	<u>(5,225,213)</u>	<u>(4,418,094)</u>	<u>807,119</u>	<u>611,675</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, 2025

(WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2024)

	<u>2025 BUDGET</u>		<u>2025</u>		<u>2024</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	\$ 1,000,000	\$ 1,000,000	\$ 3,200,000	\$ 2,200,000	\$ 1,600,000
Net Change in Fund Balance	(1,475,213)	(4,225,213)	(1,218,094)	3,007,119	2,211,675
FUND BALANCE, July 1	<u>3,381,807</u>	<u>5,611,078</u>	<u>5,611,078</u>	<u>-</u>	<u>3,399,403</u>
FUND BALANCE, June 30	<u>\$ 1,906,594</u>	<u>\$ 1,385,865</u>	<u>\$ 4,392,984</u>	<u>\$ 3,007,119</u>	<u>\$ 5,611,078</u>

LYON COUNTY SCHOOL DISTRICT

COMBINING BALANCE SHEET NONMAJOR GOVERNMENTAL FUNDS JUNE 30, 2025

Page 1 of 3

	SPECIAL REVENUE FUNDS					
	FEDERAL GRANTS	FEDERAL SCHOOL LUNCH	SENATE BILL (SB) 231	PUPIL CENTERED FUNDING PLAN		
				ENGLISH LEARNER	GIFTED & TALENTED	AT-RISK
ASSETS						
Cash and investments	\$ -	\$ 4,836,014	\$ -	\$ 733,129	\$ 210,644	\$ 850,102
Receivables	3,502,304	377,665	461,026	-	-	-
Inventories	-	25,354	-	-	-	-
Total Assets	<u>\$ 3,502,304</u>	<u>\$ 5,239,033</u>	<u>\$ 461,026</u>	<u>\$ 733,129</u>	<u>\$ 210,644</u>	<u>\$ 850,102</u>
LIABILITIES						
Accounts payable	\$ 711,590	\$ 716,455	\$ -	\$ -	\$ 543	\$ -
Accrued payroll	910,856	77,457	-	297,996	40,349	129,929
Due to other funds	1,878,915	-	461,026	-	-	-
Unearned revenues	943	28,615	-	-	-	-
Total Liabilities	<u>3,502,304</u>	<u>822,527</u>	<u>461,026</u>	<u>297,996</u>	<u>40,892</u>	<u>129,929</u>
FUND BALANCES						
Nonspendable	-	25,354	-	-	-	-
Restricted	-	4,391,152	-	435,133	169,752	720,173
Assigned	-	-	-	-	-	-
Total Fund Balances	<u>-</u>	<u>4,416,506</u>	<u>-</u>	<u>435,133</u>	<u>169,752</u>	<u>720,173</u>
Total Liabilities and Fund Balances	<u>\$ 3,502,304</u>	<u>\$ 5,239,033</u>	<u>\$ 461,026</u>	<u>\$ 733,129</u>	<u>\$ 210,644</u>	<u>\$ 850,102</u>

LYON COUNTY SCHOOL DISTRICT

COMBINING BALANCE SHEET NONMAJOR GOVERNMENTAL FUNDS JUNE 30, 2025

Page 2 of 3

	SPECIAL REVENUE FUNDS					TOTAL
	ADULT EDUCATION	PRIVATE DONATIONS & GRANTS	STATE GRANTS	MEDICAID	STUDENT ACCOUNTS	
ASSETS						
Cash and investments	\$ -	\$ 46,346	\$ -	\$ 359,444	\$ 1,090,798	\$ 8,126,477
Receivables	114,806	-	742,638	44,080	-	5,242,519
Inventories	-	-	-	-	-	25,354
Total Assets	<u>\$ 114,806</u>	<u>\$ 46,346</u>	<u>\$ 742,638</u>	<u>\$ 403,524</u>	<u>\$ 1,090,798</u>	<u>\$ 13,394,350</u>
LIABILITIES						
Accounts payable	\$ 3,653	\$ -	\$ 250,689	\$ 1,725	\$ -	\$ 1,684,655
Accrued payroll	41,661	-	158,895	27,941	-	1,685,084
Due to other funds	62,950	-	282,469	-	-	2,685,360
Unearned revenues	-	-	50,585	-	-	80,143
Total Liabilities	<u>108,264</u>	<u>-</u>	<u>742,638</u>	<u>29,666</u>	<u>-</u>	<u>6,135,242</u>
FUND BALANCES						
Nonspendable	-	-	-	-	-	25,354
Restricted	6,542	46,346	-	373,858	1,090,798	7,233,754
Assigned	-	-	-	-	-	-
Total Fund Balances	<u>6,542</u>	<u>46,346</u>	<u>-</u>	<u>373,858</u>	<u>1,090,798</u>	<u>7,259,108</u>
Total Liabilities and Fund Balances	<u>\$ 114,806</u>	<u>\$ 46,346</u>	<u>\$ 742,638</u>	<u>\$ 403,524</u>	<u>\$ 1,090,798</u>	<u>\$ 13,394,350</u>

LYON COUNTY SCHOOL DISTRICT

COMBINING BALANCE SHEET NONMAJOR GOVERNMENTAL FUNDS JUNE 30, 2025

Page 3 of 3

	CAPITAL PROJECTS FUNDS			TOTAL NON-MAJOR FUNDS
	BUILDING AND SITES	RESID. CONSTR. TAX	TOTAL	
ASSETS				
Cash and investments	\$ 112,127	\$ 579,800	\$ 691,927	\$ 8,818,404
Receivables	-	16,832	16,832	5,259,351
Inventories	-	-	-	25,354
Total Assets	<u>\$ 112,127</u>	<u>\$ 596,632</u>	<u>\$ 708,759</u>	<u>\$ 14,103,109</u>
LIABILITIES				
Accounts payable	\$ -	\$ 72,997	\$ 72,997	\$ 1,757,652
Accrued payroll	-	-	-	1,685,084
Due to other funds	-	-	-	2,685,360
Unearned revenues	-	-	-	80,143
Total Liabilities	<u>-</u>	<u>72,997</u>	<u>72,997</u>	<u>6,208,239</u>
FUND BALANCES				
Nonspendable	-	-	-	25,354
Restricted	112,127	523,635	635,762	7,869,516
Assigned	-	-	-	-
Total Fund Balances	<u>112,127</u>	<u>523,635</u>	<u>635,762</u>	<u>7,894,870</u>
Total Liabilities and Fund Balances	<u>\$ 112,127</u>	<u>\$ 596,632</u>	<u>\$ 708,759</u>	<u>\$ 14,103,109</u>

LYON COUNTY SCHOOL DISTRICT

COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES NONMAJOR GOVERNMENTAL FUNDS YEAR ENDED JUNE 30, 2025

Page 1 of 3

	SPECIAL REVENUE FUNDS					
	FEDERAL GRANTS	FEDERAL SCHOOL LUNCH	SENATE BILL (SB) 231	PUPIL CENTERED FUNDING PLAN		
				ENGLISH LEARNER	GIFTED & TALENTED	AT-RISK
REVENUES						
Local sources	\$ -	\$ 134,315	\$ -	\$ -	\$ -	\$ -
State sources	-	15,811	3,990,544	2,168,977	47,446	1,093,903
Federal sources	<u>7,795,878</u>	<u>5,206,288</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Revenues	<u>7,795,878</u>	<u>5,356,414</u>	<u>3,990,544</u>	<u>2,168,977</u>	<u>47,446</u>	<u>1,093,903</u>
EXPENDITURES						
Regular programs	1,455,664	-	2,866,512	-	-	-
Special programs	2,111,248	-	-	-	-	-
Vocational programs	685,627	-	-	-	-	-
Adult instruction	-	-	-	-	-	-
Other instructional programs	1,042,451	-	-	2,244,973	412,339	1,597,092
Co-curricular activities	-	-	-	-	-	-
Support Services:						
Student support	767,384	-	163,891	-	-	99,245
Instructional staff support	1,038,344	-	78,014	720,439	-	291,243
General administration	224,598	-	7,789	-	-	-
School administration	26,342	-	169,213	-	-	-
Central services	273,191	-	99,680	-	-	-
Operations and maintenance	70,000	-	356,077	-	-	-
Student transportation	4,807	-	188,049	-	-	-
Other support services	31,823	-	61,319	-	-	-
Noninstructional services:						
Food service	-	5,888,442	-	-	-	-
Community service	64,399	-	-	-	-	-
Facilities acquisition and construction	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Expenditures	<u>7,795,878</u>	<u>5,888,442</u>	<u>3,990,544</u>	<u>2,965,412</u>	<u>412,339</u>	<u>1,987,580</u>
Revenues Over (Under) Expenditures	-	(532,028)	-	(796,435)	(364,893)	(893,677)
OTHER FINANCING (USES)						
Transfer from (to) other funds	<u>-</u>	<u>500,000</u>	<u>-</u>	<u>1,212,207</u>	<u>364,349</u>	<u>893,677</u>
Net Change in Fund Balances	<u>-</u>	<u>(32,028)</u>	<u>-</u>	<u>415,772</u>	<u>(544)</u>	<u>-</u>
FUND BALANCES, July 1, as previously reported	-	4,448,534	-	19,361	170,296	720,173
Adjustment	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCES, July 1, as restated	<u>-</u>	<u>4,448,534</u>	<u>-</u>	<u>19,361</u>	<u>170,296</u>	<u>720,173</u>
FUND BALANCES, June 30	<u>\$ -</u>	<u>\$ 4,416,506²⁹⁶</u>	<u>\$ -</u>	<u>\$ 435,133</u>	<u>\$ 169,752</u>	<u>\$ 720,173</u>

LYON COUNTY SCHOOL DISTRICT

COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES NONMAJOR GOVERNMENTAL FUNDS YEAR ENDED JUNE 30, 2025

Page 2 of 3

	SPECIAL REVENUE FUNDS					TOTAL SPECIAL REVENUE
	ADULT EDUCATION	PRIVATE DONATIONS & GRANTS	STATE GRANTS	MEDICAID	STUDENT ACCOUNTS	
REVENUES						
Local sources	\$ 182	\$ 17,350	\$ -	\$ -	\$ 1,017,494	\$ 1,169,341
State sources	397,899	-	2,590,072	-	-	10,304,652
Federal sources	-	-	-	367,048	-	13,369,214
Total Revenues	<u>398,081</u>	<u>17,350</u>	<u>2,590,072</u>	<u>367,048</u>	<u>1,017,494</u>	<u>24,843,207</u>
EXPENDITURES						
Regular programs	-	-	1,960,865	-	-	6,283,041
Special programs	-	-	-	-	-	2,111,248
Vocational programs	-	-	227,554	-	-	913,181
Adult instruction	317,831	-	-	-	-	317,831
Other instructional programs	-	-	-	-	-	5,296,855
Co-curricular activities	-	-	-	-	1,005,917	1,005,917
Support Services:						
Student support	22,032	-	-	218,412	-	1,270,964
Instructional staff support	33,359	8,453	244,492	-	-	2,414,344
General administration	-	-	-	95,752	-	328,139
School administration	-	-	-	-	-	195,555
Central services	15,871	-	79,583	-	-	468,325
Operations and maintenance	8,678	20,251	74,588	-	-	529,594
Student transportation	-	-	-	-	-	192,856
Other support services	-	-	2,990	-	-	96,132
Noninstructional services:						
Food service	-	-	-	-	-	5,888,442
Community service	-	-	-	-	-	64,399
Facilities acquisition and construction	-	-	-	-	-	-
Total Expenditures	<u>397,771</u>	<u>28,704</u>	<u>2,590,072</u>	<u>314,164</u>	<u>1,005,917</u>	<u>27,376,823</u>
Revenues Over (Under)						
Expenditures	310	(11,354)	-	52,884	11,577	(2,533,616)
OTHER FINANCING (USES)						
Transfer from (to) other funds	-	-	-	100,000	-	3,070,233
Net Change in Fund Balances	<u>310</u>	<u>(11,354)</u>	<u>-</u>	<u>152,884</u>	<u>11,577</u>	<u>536,617</u>
FUND BALANCES, July 1, as previously reported						
Adjustment	-	-	-	-	-	-
FUND BALANCES, July 1, as restated	<u>6,232</u>	<u>57,700</u>	<u>-</u>	<u>220,974</u>	<u>1,079,221</u>	<u>6,722,491</u>
FUND BALANCES, June 30	<u>\$ 6,542</u>	<u>\$ 46,346</u>	<u>\$ -</u>	<u>\$ 373,858</u>	<u>\$ 1,090,798</u>	<u>\$ 7,259,108</u>

LYON COUNTY SCHOOL DISTRICT

COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES NONMAJOR GOVERNMENTAL FUNDS YEAR ENDED JUNE 30, 2025

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	CAPITAL PROJECTS FUNDS				TOTAL NON-MAJOR FUNDS
	CAPITAL PROJECTS	BUILDING AND SITES	RESID. CONSTR. TAX	TOTAL CAPITAL PROJECTS	
REVENUES					
Local sources	\$ -	\$ 10,000	\$ 647,776	\$ 657,776	\$ 1,827,117
State sources	-	-	-	-	10,304,652
Federal sources	-	-	-	-	13,369,214
Total Revenues	-	10,000	647,776	657,776	25,500,983
EXPENDITURES					
Regular programs	-	-	-	-	6,283,041
Special programs	-	-	-	-	2,111,248
Vocational programs	-	-	-	-	913,181
Adult instruction	-	-	-	-	317,831
Other instructional programs	-	-	-	-	5,296,855
Co-curricular activities	-	-	-	-	1,005,917
Support Services:					
Student support	-	-	-	-	1,270,964
Instructional staff support	-	-	-	-	2,414,344
General administration	-	-	-	-	328,139
School administration	-	-	-	-	195,555
Central services	-	-	-	-	468,325
Operations and maintenance	-	-	-	-	529,594
Student transportation	-	-	-	-	192,856
Other support services	-	-	-	-	96,132
Noninstructional services:					
Food service	-	-	-	-	5,888,442
Community service	-	-	-	-	64,399
Facilities acquisition and construction	-	-	1,636,646	1,636,646	1,636,646
Total Expenditures	-	-	1,636,646	1,636,646	29,013,469
Revenues Over (Under) Expenditures	-	10,000	(988,870)	(978,870)	(3,512,486)
OTHER FINANCING (USES)					
Transfer from (to) other funds	-	-	-	-	3,070,233
Net Change in Fund Balances	-	10,000	(988,870)	(978,870)	(442,253)
FUND BALANCES, July 1, as previously reported	5,611,078	102,127	1,512,505	7,225,710	13,948,201
Adjustment	(5,611,078)	-	-	(5,611,078)	(5,611,078)
FUND BALANCES, July 1, as restated	-	102,127	1,512,505	1,614,632	8,337,123
FUND BALANCES, June 30	\$ -	\$ 112,127	\$ 523,635	\$ 635,762	\$ 7,894,870

LYON COUNTY SCHOOL DISTRICT

FEDERAL GRANTS FUND SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL YEAR ENDED JUNE 30, 2025

(WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2024)

	2025 BUDGET		2025		2024
	ORIGINAL	FINAL	ACTUAL	VARIANCE TO FINAL BUDGET	ACTUAL
REVENUES					
Federal Sources	\$ 6,908,000	\$ 11,957,257	\$ 7,795,878	\$ (4,161,379)	\$ 8,690,768
EXPENDITURES					
Regular Programs:					
Salaries	650,000	199,032	443,772	(244,740)	255,791
Benefits	100,000	23,858	21,854	2,004	62,496
Purchased services	113,000	575,310	547,805	27,505	1,039,522
Supplies	250,000	751,574	432,735	318,839	1,190,076
Property	21,000	12,947	9,498	3,449	-
Other	-	15,284	-	15,284	5,768
Total Regular Programs	1,134,000	1,578,005	1,455,664	122,341	2,553,653
Special Programs:					
Salaries	873,000	1,051,909	745,359	306,550	965,937
Benefits	274,000	470,936	369,778	101,158	365,099
Purchased services	250,000	891,193	638,965	252,228	1,075,916
Supplies	125,000	317,515	242,154	75,361	237,781
Property	-	-	-	-	13,380
Other	-	167,160	114,992	52,168	-
Total Special Programs	1,522,000	2,898,713	2,111,248	787,465	2,658,113
Vocational Programs:					
Salaries	-	3,120	748	2,372	-
Benefits	-	92	67	25	-
Purchased services	5,000	181,232	114,716	66,516	-
Supplies	72,000	480,236	372,180	108,056	8,619
Property	65,000	227,854	197,916	29,938	5,898
Other	-	4,917	-	4,917	-
Total Vocational Programs	142,000	897,451	685,627	211,824	14,517
Other Instructional Programs:					
Salaries	597,000	2,315,520	993,494	1,322,026	856,961
Benefits	24,000	68,308	29,663	38,645	-
Purchased services	-	43,200	19,294	23,906	31,305
Supplies	110,000	-	-	-	-
Total Other Instructional	731,000	2,427,028	1,042,451	1,384,577	888,266

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, 2025

(WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2024)

	2025 BUDGET		2025		2024
	ORIGINAL	FINAL	ACTUAL	VARIANCE TO FINAL BUDGET	ACTUAL
Undistributed Expenditures					
Student Support:					
Salaries	\$ 360,000	\$ 175,135	\$ 119,079	\$ 56,056	\$ 431,710
Benefits	36,000	94,375	45,273	49,102	37,906
Purchased services	250,000	869,509	146,754	722,755	587,487
Supplies	500,000	516,733	455,998	60,735	46,391
Other	1,000	2,482	280	2,202	-
	1,147,000	1,658,234	767,384	890,850	1,103,494
Instructional Staff Support:					
Salaries	380,000	3,000	19,928	(16,928)	483,751
Benefits	96,000	2,435	4,229	(1,794)	56,307
Purchased services	31,000	464,907	508,250	(43,343)	171,322
Supplies	126,000	1,185,049	505,937	679,112	22,061
Other	-	977	-	977	-
	633,000	1,656,368	1,038,344	618,024	733,441
General Administration:					
Salaries	80,000	-	675	(675)	-
Benefits	2,000	-	17	(17)	-
Purchased services	270,000	2,500	-	2,500	395
Other	-	250,094	223,906	26,188	242,395
	352,000	252,594	224,598	27,996	242,790
Central Services:					
Salaries	220,000	74,476	69,373	5,103	269,077
Benefits	50,000	23,460	23,295	165	100,392
Purchased services	-	197,872	176,434	21,438	586
Supplies	100,000	6,767	4,089	2,678	1,102
	370,000	302,575	273,191	29,384	371,157
School Administration:					
Salaries	230,000	-	-	-	50,000
Benefits	10,000	-	-	-	1,293
Purchased services	-	46,575	26,342	20,233	-
	240,000	46,575	26,342	20,233	51,293

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, 2025

(WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2024)

	2025 BUDGET		2025		2024
	ORIGINAL	FINAL	ACTUAL	VARIANCE TO FINAL BUDGET	ACTUAL
Operations and Maintenance:					
Purchased services	\$ -	\$ 89,941	\$ 70,000	\$ 19,941	\$ -
Supplies	546,000	-	-	-	-
Property	14,000	-	-	-	-
	560,000	89,941	70,000	19,941	-
Student Transportation:					
Salaries	-	2,100	2,282	(182)	64,723
Benefits	-	192	248	(56)	4,665
Purchased services	2,000	17,260	2,277	14,983	2,533
Supplies	-	-	-	-	-
	2,000	19,552	4,807	14,745	71,921
Other Support Services					
Supplies	-	-	31,823	(31,823)	-
Other Support Services:					
Community Service:					
Salaries	-	-	-	-	254
Benefits	-	-	-	-	10
Purchased services	-	7,480	6,980	500	-
Supplies	75,000	101,263	46,621	54,642	1,859
Property	-	21,478	10,798	10,680	-
	75,000	130,221	64,399	65,822	2,123
Total Undistributed Expenditures	3,379,000	4,156,060	2,500,888	1,655,172	2,576,219
Total Expenditures	6,908,000	11,957,257	7,795,878	4,161,379	8,690,768
Revenue Over (Under) Expenditures	-	-	-	-	-
FUND BALANCE, July 1	-	-	-	-	-
FUND BALANCE, June 30	\$ -	\$ 301 -	\$ -	\$ -	\$ -

LYON COUNTY SCHOOL DISTRICT

FEDERAL SCHOOL LUNCH FUND SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL YEAR ENDED JUNE 30, 2025

(WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2024)

	2025 BUDGET		2025		2024
	ORIGINAL	FINAL	ACTUAL	VARIANCE TO FINAL BUDGET	ACTUAL
REVENUES					
Local Sources:					
Daily sales	\$ 55,522	\$ 55,522	\$ 108,837	\$ 53,315	\$ 41,812
Other local	15,000	15,000	25,478	10,478	31,864
	<u>70,522</u>	<u>70,522</u>	<u>134,315</u>	<u>63,793</u>	<u>73,676</u>
State Sources:					
Other state sources	9,068	9,068	15,811	6,743	143,201
Federal Sources:					
School Nutrition Programs	4,282,540	5,206,288	5,206,288	-	6,380,969
Total Revenue	<u>4,362,130</u>	<u>5,285,878</u>	<u>5,356,414</u>	<u>70,536</u>	<u>6,597,846</u>
EXPENDITURES					
Food Service Operations:					
Salaries	625,000	637,000	611,156	25,844	630,703
Benefits	255,000	255,000	219,922	35,078	226,389
Purchased services	1,255,000	1,255,000	1,145,354	109,646	1,009,844
Supplies	3,287,000	4,510,748	3,899,172	611,576	3,610,551
Property	25,000	25,000	10,370	14,630	-
Other	3,530	3,530	2,468	1,062	1,953
Total Expenditures	<u>5,450,530</u>	<u>6,686,278</u>	<u>5,888,442</u>	<u>797,836</u>	<u>5,479,440</u>
Revenues Over (Under)					
Expenditures	(1,088,400)	(1,400,400)	(532,028)	868,372	1,118,406
OTHER FINANCING SOURCES					
Transfers from other funds	<u>500,000</u>	<u>500,000</u>	<u>500,000</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balance	(588,400)	(900,400)	(32,028)	868,372	1,118,406
FUND BALANCE, July 1	<u>3,882,175</u>	<u>4,373,535</u>	<u>4,448,534</u>	<u>74,999</u>	<u>3,330,128</u>
FUND BALANCE, June 30	<u>\$ 3,293,775</u>	<u>\$ 3,473,135</u>	<u>\$ 4,416,506</u>	<u>\$ 943,371</u>	<u>\$ 4,448,534</u>

LYON COUNTY SCHOOL DISTRICT

SENATE BILL (SB) 231
 SCHEDULE OF REVENUES, EXPENDITURES AND
 CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
 YEAR ENDED JUNE 30, 2025

(WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2024)

	2025 BUDGET		2025		2024
	ORIGINAL	FINAL	ACTUAL	VARIANCE TO FINAL BUDGET	ACTUAL
REVENUES					
State Sources:					
State funding	\$ 4,426,940	\$ 4,426,940	\$ 3,990,544	\$ (436,396)	\$ 2,237,669
EXPENDITURES					
Regular Programs:					
Instruction:					
Salaries	2,130,000	2,130,000	2,202,747	(72,747)	-
Benefits	809,000	809,000	663,765	145,235	-
	<u>2,939,000</u>	<u>2,939,000</u>	<u>2,866,512</u>	<u>72,488</u>	<u>-</u>
Undistributed Expenditures:					
Student Support Services:					
Salaries	210,000	210,000	126,952	83,048	1,742,824
Benefits	80,000	80,000	36,939	43,061	494,845
	<u>290,000</u>	<u>290,000</u>	<u>163,891</u>	<u>126,109</u>	<u>2,237,669</u>
Instructional Staff Support:					
Salaries	80,000	80,000	64,133	15,867	-
Benefits	31,940	31,940	13,881	18,059	-
	<u>111,940</u>	<u>111,940</u>	<u>78,014</u>	<u>33,926</u>	<u>-</u>
General Administration:					
Salaries	22,000	22,000	6,569	15,431	-
Benefits	8,000	8,000	1,220	6,780	-
	<u>30,000</u>	<u>30,000</u>	<u>7,789</u>	<u>22,211</u>	<u>-</u>
School Administration:					
Salaries	100,000	100,000	139,474	(39,474)	-
Benefits	38,000	38,000	29,739	8,261	-
	<u>138,000</u>	<u>138,000</u>	<u>169,213</u>	<u>(31,213)</u>	<u>-</u>
Central Services:					
Salaries	95,000	95,000	81,909	13,091	-
Benefits	36,000	36,000	17,771	18,229	-
	<u>131,000</u>	<u>131,000</u>	<u>99,680</u>	<u>31,320</u>	<u>-</u>

Continued on next page.

LYON COUNTY SCHOOL DISTRICT

SENATE BILL (SB) 231
 SCHEDULE OF REVENUES, EXPENDITURES AND
 CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
 YEAR ENDED JUNE 30, 2025

(WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2024)

	2025 BUDGET		2025		2024
	ORIGINAL	FINAL	ACTUAL	VARIANCE TO FINAL BUDGET	ACTUAL
Operation and Maintenance:					
Salaries	\$ 305,000	\$ 305,000	\$ 297,479	\$ 7,521	\$ -
Benefits	116,000	116,000	58,598	57,402	-
	<u>421,000</u>	<u>421,000</u>	<u>356,077</u>	<u>64,923</u>	<u>-</u>
Student Transportation:					
Salaries	265,000	265,000	156,400	108,600	-
Benefits	101,000	101,000	31,649	69,351	-
	<u>366,000</u>	<u>366,000</u>	<u>188,049</u>	<u>177,951</u>	<u>-</u>
Other Services:					
Salaries	-	-	52,321	(52,321)	-
Benefits	-	-	8,998	(8,998)	-
	<u>-</u>	<u>-</u>	<u>61,319</u>	<u>(61,319)</u>	<u>-</u>
Total Undistributed Expenditures	<u>1,487,940</u>	<u>1,487,940</u>	<u>1,124,032</u>	<u>363,908</u>	<u>2,237,669</u>
Total Expenditures	<u>4,426,940</u>	<u>4,426,940</u>	<u>3,990,544</u>	<u>436,396</u>	<u>2,237,669</u>
Net Change in Fund Balance	-	-	-	-	-
FUND BALANCE, July 1	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCE, June 30	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

LYON COUNTY SCHOOL DISTRICT

PCFP - ENGLISH LEARNERS
 SCHEDULE OF REVENUES, EXPENDITURES AND
 CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
 YEAR ENDED JUNE 30, 2025

(WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2024)

	2025 BUDGET		2025		2024
	ORIGINAL	FINAL	ACTUAL	VARIANCE TO FINAL BUDGET	ACTUAL
REVENUES					
State Sources:					
State funding	\$ 2,168,977	\$ 2,168,977	\$ 2,168,977	\$ -	\$ 1,956,810
EXPENDITURES					
Other Instructional Programs:					
Salaries	1,541,000	1,541,000	1,505,588	35,412	1,643,205
Benefits	693,000	693,000	688,468	4,532	796,041
Purchased services	208,000	208,000	50,917	157,083	198,365
Supplies	10,000	29,361	-	29,361	540
	<u>2,452,000</u>	<u>2,471,361</u>	<u>2,244,973</u>	<u>226,388</u>	<u>2,638,151</u>
Instructional Staff Support:					
Salaries	666,000	666,000	482,377	183,623	-
Benefits	299,000	299,000	238,062	60,938	-
Supplies	1,977	1,977	-	1,977	-
	<u>966,977</u>	<u>966,977</u>	<u>720,439</u>	<u>246,538</u>	<u>-</u>
Total Expenditures	<u>3,418,977</u>	<u>3,438,338</u>	<u>2,965,412</u>	<u>472,926</u>	<u>2,638,151</u>
Revenues Over (Under) Expenditures	(1,250,000)	(1,269,361)	(796,435)	472,926	(681,341)
OTHER FINANCING SOURCES					
Transfers from other funds	<u>1,250,000</u>	<u>1,250,000</u>	<u>1,212,207</u>	<u>(37,793)</u>	<u>500,000</u>
Net Change in Fund Balance	-	(19,361)	415,772	435,133	(181,341)
FUND BALANCE, July 1	<u>-</u>	<u>19,361</u>	<u>19,361</u>	<u>-</u>	<u>200,702</u>
FUND BALANCE, June 30	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 435,133</u>	<u>\$ 435,133</u>	<u>\$ 19,361</u>

LYON COUNTY SCHOOL DISTRICT

PCFP - GIFTED & TALENTED
 SCHEDULE OF REVENUES, EXPENDITURES AND
 CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
 YEAR ENDED JUNE 30, 2025

(WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2024)

	2025 BUDGET		2025		2024
	ORIGINAL	FINAL	ACTUAL	VARIANCE TO FINAL BUDGET	ACTUAL
REVENUES					
State Sources:					
State funding	\$ 47,446	\$ 47,446	\$ 47,446	\$ -	\$ 27,974
EXPENDITURES					
Other Instructional Programs:					
Salaries	375,000	375,000	267,628	107,372	261,814
Benefits	175,000	175,000	129,851	45,149	123,518
Purchase Service	50,000	50,000	8,492	41,508	-
Supplies	130,000	117,718	6,368	111,350	41,176
Total Expenditures	730,000	717,718	412,339	305,379	426,508
Revenues Over (Under) Expenditures	(682,554)	(670,272)	(364,893)	305,379	(398,534)
OTHER FINANCING SOURCES					
Transfers from other funds	500,000	500,000	364,349	(135,651)	500,000
Net Change in Fund Balance	(182,554)	(170,272)	(544)	169,728	101,466
FUND BALANCE, July 1	<u>182,554</u>	<u>170,272</u>	<u>170,296</u>	<u>24</u>	<u>68,830</u>
FUND BALANCE, June 30	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 169,752</u>	<u>\$ 169,752</u>	<u>\$ 170,296</u>

LYON COUNTY SCHOOL DISTRICT

PCFP-AT-RISK
SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
YEAR ENDED JUNE 30, 2025

(WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2024)

	2025 BUDGET		2025		2024
	ORIGINAL	FINAL	ACTUAL	VARIANCE TO FINAL BUDGET	ACTUAL
REVENUES					
State Sources:					
State funding	\$ 1,093,903	\$ 1,093,903	\$ 1,093,903	\$ -	\$ 1,650,624
EXPENDITURES					
Other Instructional Programs:					
Salaries	1,186,000	1,186,000	911,063	274,937	958,543
Benefits	533,000	533,000	471,780	61,220	438,530
Purchased services	200,000	200,000	-	200,000	5,250
Supplies	170,000	170,000	214,249	(44,249)	213,441
	<u>2,089,000</u>	<u>2,089,000</u>	<u>1,597,092</u>	<u>491,908</u>	<u>1,615,764</u>
Undistributed Expenditures:					
Student Support Services:					
Salaries	71,000	71,000	66,023	4,977	-
Benefits	31,000	31,000	33,222	(2,222)	-
Purchased services	85,000	85,000	-	85,000	-
Supplies	10,000	10,000	-	10,000	-
	<u>197,000</u>	<u>197,000</u>	<u>99,245</u>	<u>97,755</u>	<u>-</u>
Instructional Staff Support:					
Salaries	320,000	425,000	201,141	223,859	-
Benefits	144,000	180,000	90,102	89,898	-
Supplies	20,000	33,076	-	33,076	-
	<u>484,000</u>	<u>638,076</u>	<u>291,243</u>	<u>346,833</u>	<u>-</u>
Total Undistributed Expenditures	<u>681,000</u>	<u>835,076</u>	<u>390,488</u>	<u>444,588</u>	<u>-</u>
Total Expenditures	<u>2,770,000</u>	<u>2,924,076</u>	<u>1,987,580</u>	<u>936,496</u>	<u>1,615,764</u>
Revenues Over (Under) Expenditures	(1,676,097)	(1,830,173)	(893,677)	936,496	34,860
OTHER FINANCING SOURCES					
Transfers from other funds	<u>1,110,000</u>	<u>1,110,000</u>	<u>893,677</u>	<u>(216,323)</u>	<u>450,000</u>
Net Change in Fund Balance	(566,097)	(720,173)	-	720,173	484,860
FUND BALANCE, July 1	<u>566,097</u>	<u>720,173</u>	<u>720,173</u>	<u>-</u>	<u>235,313</u>
FUND BALANCE, June 30	<u>\$ -</u>	<u>\$ 307</u>	<u>\$ 720,173</u>	<u>\$ 720,173</u>	<u>\$ 720,173</u>

LYON COUNTY SCHOOL DISTRICT

ADULT EDUCATION FUND SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL YEAR ENDED JUNE 30, 2025

(WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2024)

	2025 BUDGET		2025		2024
	ORIGINAL	FINAL	ACTUAL	VARIANCE TO FINAL BUDGET	ACTUAL
REVENUES					
Local Sources:					
Tuition	\$ -	\$ -	\$ 182	\$ 182	\$ 177
State Sources:					
State funding	474,000	508,415	397,899	(110,516)	410,080
Total Revenue	<u>474,000</u>	<u>508,415</u>	<u>398,081</u>	<u>(110,334)</u>	<u>410,257</u>
EXPENDITURES					
Instruction:					
Salaries	215,000	261,922	181,381	80,541	182,282
Benefits	110,000	71,681	94,034	(22,353)	89,583
Purchased services	25,000	-	16	(16)	35,176
Supplies	77,000	49,900	42,400	7,500	52,506
Property	25,000	-	-	-	50,533
	<u>452,000</u>	<u>383,503</u>	<u>317,831</u>	<u>65,672</u>	<u>410,080</u>
Student Support:					
Property	-	34,379	22,032	12,347	-
Instructional Staff Support:					
Purchased services	-	-	504	(504)	-
Supplies	-	39,493	32,855	6,638	-
	<u>-</u>	<u>39,493</u>	<u>33,359</u>	<u>6,134</u>	<u>-</u>
Central Services:					
Salaries	10,000	-	-	-	-
Benefits	2,000	-	-	-	-
Purchased services	10,000	36,500	15,871	20,629	-
Supplies	-	5,000	-	5,000	-
	<u>22,000</u>	<u>41,500</u>	<u>15,871</u>	<u>25,629</u>	<u>-</u>
Operations and Maintenance:					
Purchased services	-	9,540	8,678	862	-
Total Expenditures	<u>474,000</u>	<u>508,415</u>	<u>397,771</u>	<u>110,644</u>	<u>410,080</u>
Net Change in Fund Balance	-	-	310	310	177
FUND BALANCE, July 1	<u>-</u>	<u>6,232</u>	<u>6,232</u>	<u>-</u>	<u>6,055</u>
FUND BALANCE, June 30	<u>\$ -</u>	<u>\$ 308 6,232</u>	<u>\$ 6,542</u>	<u>\$ 310</u>	<u>\$ 6,232</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, 2025

(WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2024)

	2025 BUDGET		2025		2024
	ORIGINAL	FINAL	ACTUAL	VARIANCE TO FINAL BUDGET	ACTUAL
REVENUES					
Local Sources:					
Private donations and grants	\$ 15,000	\$ 15,000	\$ 17,350	\$ 2,350	\$ 29,900
EXPENDITURES					
Regular Programs:					
Benefits	25,000	25,000	-	25,000	-
Supplies	-	-	-	-	4,006
	25,000	25,000	-	25,000	4,006
Undistributed Expenditures:					
Student Support:					
Supplies	16,000	16,000	-	16,000	-
Instructional Staff Support:					
Purchased services	-	-	8,000	(8,000)	-
Supplies	-	-	453	(453)	-
	-	-	8,453	(8,453)	-
Operations and Maintenance:					
Purchased services	-	-	600	(600)	-
Supplies	-	-	19,651	(19,651)	-
	-	-	20,251	(20,251)	-
Total Undistributed Expenditures	16,000	16,000	28,704	(12,704)	-
Total Expenditures	41,000	41,000	28,704	12,296	4,006
Net Change in Fund Balance	(26,000)	(26,000)	(11,354)	14,646	25,894
FUND BALANCE, July 1	26,806	26,806	57,700	30,894	31,806
FUND BALANCE, June 30	\$ 806	\$ 806	\$ 46,346	\$ 45,540	\$ 57,700

LYON COUNTY SCHOOL DISTRICT

STATE GRANTS FUND SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL YEAR ENDED JUNE 30, 2025

(WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2024)

	2025 BUDGET		2025		2024
	ORIGINAL	FINAL	ACTUAL	VARIANCE TO FINAL BUDGET	ACTUAL
REVENUES					
State Sources	\$ 2,090,000	\$ 2,794,718	\$ 2,590,072	\$ (204,646)	\$ 1,587,640
EXPENDITURES					
Regular Programs:					
Salaries	56,242	1,135,020	1,077,395	57,625	234,696
Benefits	28,128	625,862	551,678	74,184	107,299
Supplies	183,306	220,189	188,992	31,197	435,012
Property	15,218	-	-	-	11,806
Other	4,730	151,200	142,800	8,400	36,503
Total Regular Programs	287,624	2,132,271	1,960,865	171,406	825,316
Special Programs:					
Salaries	800,000	-	-	-	-
Benefits	320,000	-	-	-	-
Purchased services	119,000	-	-	-	-
Supplies	50,000	-	-	-	-
Total Special Program	1,289,000	-	-	-	-
Vocational Programs:					
Salaries	125,000	-	-	-	-
Benefits	60,000	-	-	-	-
Purchased services	5,985	25,557	16,195	9,362	40,392
Supplies	161,286	187,998	192,613	(4,615)	110,649
Property	138,877	10,000	10,145	(145)	-
Other	1,176	8,633	8,601	32	279
Total Vocational Programs	492,324	232,188	227,554	4,634	151,320
Undistributed Expenditures:					
Student Support:					
Supplies	52	-	-	-	-
Instructional Staff Support:					
Salaries	-	90,322	90,200	122	-
Benefits	-	40,922	38,485	2,437	-
Purchased services	-	125,520	115,087	10,433	67,960
Supplies	-	1,000	720	280	-
Other	-	1,350	-	1,350	-
Total Instructional Staff Support	-	259,114	244,492	14,622	67,960

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, 2025

(WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2024)

	2025 BUDGET		2025		2024
	ORIGINAL	FINAL	ACTUAL	VARIANCE TO FINAL BUDGET	ACTUAL
General Administration:					
Other	\$ -	\$ -	\$ -	\$ -	\$ 24,040
Central Services:					
Salaries	-	55,915	51,574	4,341	30,389
Benefits	-	28,880	27,926	954	16,070
Supplies	-	1,000	83	917	811
	<u>-</u>	<u>85,795</u>	<u>79,583</u>	<u>6,212</u>	<u>47,270</u>
Student Transportation:					
Purchased services	<u>1,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Operations and Maintenance:					
Purchased services	20,000	75,000	74,588	412	-
Supplies	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>471,734</u>
	<u>20,000</u>	<u>75,000</u>	<u>74,588</u>	<u>412</u>	<u>471,734</u>
Other Support:					
Other	<u>-</u>	<u>10,350</u>	<u>2,990</u>	<u>7,360</u>	<u>-</u>
Total Undistributed Expenditures	<u>21,052</u>	<u>430,259</u>	<u>401,653</u>	<u>28,606</u>	<u>611,004</u>
Total Expenditures	<u>2,090,000</u>	<u>2,794,718</u>	<u>2,590,072</u>	<u>204,646</u>	<u>1,587,640</u>
Net Change in Fund Balance	-	-	-	-	-
FUND BALANCE, July 1	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
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, 2025

(WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2024)

	2025 BUDGET		2025		2024
	ORIGINAL	FINAL	ACTUAL	VARIANCE TO FINAL BUDGET	ACTUAL
REVENUES					
Federal Sources:					
Medicaid Program	\$ 275,000	\$ 275,000	\$ 367,048	\$ 92,048	\$ 349,457
EXPENDITURES					
Student Support:					
Salaries	129,000	150,000	138,874	11,126	222,246
Benefits	53,000	70,000	69,533	467	36,714
Purchased services	236,786	172,974	10,005	162,969	-
Supplies	50,000	50,000	-	50,000	-
	468,786	442,974	218,412	224,562	258,960
General Administration:					
Salaries	54,000	55,000	53,447	1,553	45,633
Benefits	24,000	23,000	19,973	3,027	17,817
Purchased services	35,000	35,000	22,081	12,919	34,922
Supplies	25,000	25,000	251	24,749	2,000
	138,000	138,000	95,752	42,248	100,372
Total Undistributed Expenditures	606,786	580,974	314,164	266,810	359,332
Total Expenditures	606,786	580,974	314,164	266,810	359,332
Revenues Over (Under)					
Expenditures	(331,786)	(305,974)	52,884	358,858	(9,875)
OTHER FINANCING SOURCES					
Transfer from other funds	100,000	100,000	100,000	-	100,000
Net Change in Fund Balance	(231,786)	(205,974)	152,884	358,858	90,125
FUND BALANCE, July 1	231,786	220,974	220,974	-	130,849
FUND BALANCE, June 30	\$ -	\$ 15,000	\$ 373,858	\$ 358,858	\$ 220,974

LYON COUNTY SCHOOL DISTRICT

STUDENT ACCOUNTS FUND SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL YEAR ENDED JUNE 30, 2025

(WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2024)

	2025 BUDGET		2025		2024
	ORIGINAL	FINAL	ACTUAL	VARIANCE TO FINAL BUDGET	ACTUAL
REVENUES					
Local Sources:					
Student activities	\$ 1,450,000	\$ 1,450,000	\$ 1,017,494	\$ (432,506)	\$ 1,202,126
EXPENDITURES					
Co-curricular Activities:					
Purchased services	2,500,000	2,500,000	1,005,917	1,494,083	833,000
Supplies	-	-	-	-	357,000
	2,500,000	2,500,000	1,005,917	1,494,083	1,190,000
Total Expenditures	2,500,000	2,500,000	1,005,917	1,494,083	1,190,000
Revenues Over (Under)					
Expenditures	(1,050,000)	(1,050,000)	11,577	1,061,577	12,126
FUND BALANCE, July 1	1,072,031	1,072,031	1,079,221	7,190	1,067,095
FUND BALANCE, June 30	\$ 22,031	\$ 22,031	\$ 1,090,798	\$ 1,068,767	\$ 1,079,221

LYON COUNTY SCHOOL DISTRICT

BUILDING AND SITES FUND SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL YEAR ENDED JUNE 30, 2025

(WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2024)

	<u>2025 BUDGET</u>		<u>2025</u>		<u>2024</u>
	<u>ORIGINAL</u>	<u>FINAL</u>	<u>ACTUAL</u>	<u>VARIANCE TO FINAL BUDGET</u>	<u>ACTUAL</u>
REVENUES					
Local Sources:					
Rents	\$ 8,800	\$ 8,800	\$ 10,000	\$ 1,200	\$ 9,200
EXPENDITURES					
Undistributed Expenditures:					
Operations and Maintenance:					
Purchased services	-	10,000	-	10,000	22,069
Supplies	25,000	15,000	-	15,000	-
Total Expenditures	25,000	25,000	-	25,000	22,069
Revenues Over (Under) Expenditures	(16,200)	(16,200)	10,000	26,200	(12,869)
OTHER FINANCING (USES)					
Contingency	(25,000)	(25,000)	-	25,000	-
Net Change in Fund Balance	(41,200)	(41,200)	10,000	51,200	(12,869)
FUND BALANCE, July 1	103,796	103,796	102,127	(1,669)	114,996
FUND BALANCE, June 30	<u>\$ 62,596</u>	<u>\$ 62,596</u>	<u>\$ 112,127</u>	<u>\$ 49,531</u>	<u>\$ 102,127</u>

LYON COUNTY SCHOOL DISTRICT

RESIDENTIAL CONSTRUCTION TAX FUND SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL YEAR ENDED JUNE 30, 2025

(WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2024)

	2025 BUDGET		2025		2024
	ORIGINAL	FINAL	ACTUAL	VARIANCE TO FINAL BUDGET	ACTUAL
REVENUES					
Local Sources:					
Residential Construction Tax	\$ 560,000	\$ 560,000	\$ 647,776	\$ 87,776	\$ 742,768
EXPENDITURES					
Facilities Acquisition and Construction:					
Building Acquisition/Construction: Property	-	-	-	-	71,507
Site Improvement:					
Purchased services	800,000	700,000	641,604	58,396	422,773
Building Improvement:					
Supplies	-	50,000	9,715	40,285	162,245
Purchased services	500,000	1,050,000	985,327	64,673	347,468
	500,000	1,100,000	995,042	104,958	509,713
Total Facilities Acquisition and Construction	1,300,000	1,800,000	1,636,646	163,354	1,003,993
Net Change in Fund Balance	(740,000)	(1,240,000)	(988,870)	251,130	(261,225)
FUND BALANCE, July 1	<u>1,277,292</u>	<u>1,512,505</u>	<u>1,512,505</u>	<u>-</u>	<u>1,773,730</u>
FUND BALANCE, June 30	<u>\$ 537,292</u>	<u>\$ 272,505</u>	<u>\$ 523,635</u>	<u>\$ 251,130</u>	<u>\$ 1,512,505</u>

LYON COUNTY SCHOOL DISTRICT

INTERNAL SERVICE FUNDS COMBINING STATEMENT OF NET POSITION JUNE 30, 2025

(WITH COMPARATIVE ACTUAL AMOUNTS AS OF JUNE 30, 2024)

	WORKERS COMPENSATION INSURANCE FUND	UNEMPLOY- MENT INSURANCE FUND	GROUP INSURANCE FUND	TOTALS	
				2025	2024
ASSETS					
Cash and cash equivalents	\$ 2,088,282	\$ 1,825,283	\$ 767,042	\$ 4,680,607	\$ 4,235,278
Accounts receivable	16,435	6,744	62	23,241	38,435
	<u>2,104,717</u>	<u>1,832,027</u>	<u>767,104</u>	<u>4,703,848</u>	<u>4,273,713</u>
Restricted cash	<u>639,000</u>	<u>-</u>	<u>-</u>	<u>639,000</u>	<u>654,000</u>
Total Assets	<u>2,743,717</u>	<u>1,832,027</u>	<u>767,104</u>	<u>5,342,848</u>	<u>4,927,713</u>
LIABILITIES					
Accounts and claims payable	179,193	-	-	179,193	116,331
Incurred but unreported claims	<u>911,000</u>	<u>-</u>	<u>-</u>	<u>911,000</u>	<u>1,045,000</u>
Total Liabilities	<u>1,090,193</u>	<u>-</u>	<u>-</u>	<u>1,090,193</u>	<u>1,161,331</u>
NET POSITION					
Restricted for employee benefits program	<u>\$ 1,653,524</u>	<u>\$ 1,832,027</u>	<u>\$ 767,104</u>	<u>\$ 4,252,655</u>	<u>\$ 3,766,382</u>

LYON COUNTY SCHOOL DISTRICT

INTERNAL SERVICE FUNDS COMBINING STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN FUND NET POSITION YEAR ENDED JUNE 30, 2025

(WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2024)

	WORKERS COMPENSATION INSURANCE FUND	UNEMPLOY- MENT INSURANCE FUND	GROUP INSURANCE FUND	TOTALS	
				2025	2024
OPERATING REVENUES					
Charges for services	\$ 747,762	\$ 186,462	\$ 54,335	\$ 988,559	\$ 928,174
Refunds and miscellaneous	40,600	-	44,170	84,770	-
	<u>788,362</u>	<u>186,462</u>	<u>98,505</u>	<u>1,073,329</u>	<u>928,174</u>
OPERATING EXPENSES					
Benefit claims	577,264	27,418	-	604,682	651,864
Purchased services	34,781	-	-	34,781	170,328
Total Operating Expenses	<u>612,045</u>	<u>27,418</u>	<u>-</u>	<u>639,463</u>	<u>822,192</u>
Operating Income (Loss)	176,317	159,044	98,505	433,866	105,982
NONOPERATING REVENUES					
Earnings on investments	28,023	7,300	17,084	52,407	-
Change in Net Position	204,340	166,344	115,589	486,273	105,982
NET POSITION, July 1	<u>1,449,184</u>	<u>1,665,683</u>	<u>651,515</u>	<u>3,766,382</u>	<u>3,660,400</u>
NET POSITION, June 30	<u>\$ 1,653,524</u>	<u>\$ 1,832,027</u>	<u>\$ 767,104</u>	<u>\$ 4,252,655</u>	<u>\$ 3,766,382</u>

LYON COUNTY SCHOOL DISTRICT

INTERNAL SERVICE FUNDS COMBINING STATEMENT OF CASH FLOWS YEAR ENDED JUNE 30, 2025

(WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2024)

	WORKERS COMPENSATION INSURANCE FUND	UNEMPLOY- MENT INSURANCE FUND	GROUP INSURANCE FUND	TOTALS	
				2025	2024
CASH FLOWS FROM OPERATING ACTIVITIES					
Charges for services	\$ 762,956	\$ 186,462	\$ 54,335	\$ 1,003,753	\$ 844,367
Refunds and miscellaneous	40,600	-	44,170	84,770	-
Payment of benefits	(648,402)	(27,418)	-	(675,820)	(628,864)
Insurance premiums and other	(34,781)	-	-	(34,781)	(91,706)
Net Cash Provided (Used) by Operating Activities	<u>120,373</u>	<u>159,044</u>	<u>98,505</u>	<u>377,922</u>	<u>123,797</u>
CASH FLOWS FROM INVESTING ACTIVITIES					
Interest received on investments	<u>28,023</u>	<u>7,300</u>	<u>17,084</u>	<u>52,407</u>	<u>35,323</u>
Net Increase (Decrease) in Cash and Cash Equivalents	148,396	166,344	115,589	430,329	123,797
CASH AND CASH EQUIVALENTS, July 1	<u>2,578,886</u>	<u>1,658,939</u>	<u>651,453</u>	<u>4,889,278</u>	<u>4,765,481</u>
CASH AND CASH EQUIVALENTS, June 30	<u>\$ 2,727,282</u>	<u>\$ 1,825,283</u>	<u>\$ 767,042</u>	<u>\$ 5,319,607</u>	<u>\$ 4,889,278</u>
RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES					
Operating income (loss)	\$ 176,317	\$ 159,044	\$ 98,505	\$ 433,866	\$ 105,982
Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities:					
Changes in assets and liabilities:					
Accounts receivable	15,194	-	-	15,194	(31,629)
Accounts payable	62,862	-	-	62,862	26,444
Incurred but not reported claims	(134,000)	-	-	(134,000)	23,000
Total Adjustments	<u>(55,944)</u>	<u>-</u>	<u>-</u>	<u>(55,944)</u>	<u>17,815</u>
NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES	<u>\$ 120,373</u>	<u>\$ 159,044</u>	<u>\$ 98,505</u>	<u>\$ 377,922</u>	<u>\$ 123,797</u>

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, 2025
 (WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2024)

	2025 BUDGET		2025		2024
	ORIGINAL	FINAL	ACTUAL	VARIANCE TO FINAL BUDGET	ACTUAL
OPERATING REVENUES					
Charges for services	\$ 625,000	\$ 625,000	\$ 747,762	\$ 122,762	\$ 743,837
Refunds and miscellaneous	-	-	40,600	40,600	-
	<u>625,000</u>	<u>625,000</u>	<u>788,362</u>	<u>163,362</u>	<u>743,837</u>
OPERATING EXPENSES					
Benefits	640,000	640,000	577,264	62,736	630,294
Purchased services	100,000	100,000	34,781	65,219	170,328
Other	50,000	50,000	-	50,000	-
	<u>790,000</u>	<u>790,000</u>	<u>612,045</u>	<u>177,955</u>	<u>800,622</u>
Operating Income (Loss)	(165,000)	(165,000)	176,317	341,317	(56,785)
NONOPERATING REVENUES					
Earnings on investments	-	-	28,023	28,023	-
Change in Net Position	(165,000)	(165,000)	204,340	369,340	(56,785)
NET POSITION, July 1	<u>1,340,969</u>	<u>1,449,184</u>	<u>1,449,184</u>	<u>-</u>	<u>1,505,969</u>
NET POSITION, June 30	<u>\$ 1,175,969</u>	<u>\$ 1,284,184</u>	<u>\$ 1,653,524</u>	<u>\$ 369,340</u>	<u>\$ 1,449,184</u>

LYON COUNTY SCHOOL DISTRICT

WORKERS COMPENSATION INSURANCE FUND SCHEDULE OF CASH FLOWS - BUDGET AND ACTUAL YEAR ENDED JUNE 30, 2025

(WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2024)

	2025 BUDGET		2025		2024
	ORIGINAL	FINAL	ACTUAL	VARIANCE TO FINAL BUDGET	ACTUAL
CASH FLOWS FROM OPERATING ACTIVITIES					
Charges for services	\$ 625,000	\$ 625,000	\$ 762,956	\$ 137,956	\$ 712,208
Refunds and miscellaneous	-	-	40,600	40,600	-
Payment of benefits	(640,000)	(640,000)	(648,402)	(8,402)	(607,294)
Insurance premiums paid, other payments	(100,000)	(100,000)	(34,781)	65,219	(91,706)
Net Cash Provided (Used) By Operating Activities	(115,000)	(115,000)	120,373	235,373	13,208
CASH FLOWS FROM INVESTING ACTIVITIES					
Interest received on investments	-	-	28,023	28,023	-
Net Increase (Decrease) in Cash and Cash Equivalents	(115,000)	(115,000)	148,396	263,396	13,208
CASH AND CASH EQUIVALENTS, July 1					
	2,460,678	2,578,886	2,578,886	-	2,565,678
CASH AND CASH EQUIVALENTS, June 30					
	\$ 2,345,678	\$ 2,463,886	\$ 2,727,282	\$ 263,396	\$ 2,578,886
RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES					
Operating income (loss)			\$ 176,317		\$ (56,785)
Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities:					
Changes in assets and liabilities:					
Accounts receivable			15,194		(31,629)
Accounts payable			62,862		78,622
Incurred but unreported claims			(134,000)		23,000
Total Adjustments			(55,944)		69,993
NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES			\$ 120,373		\$ 13,208

LYON COUNTY SCHOOL DISTRICT

UNEMPLOYMENT INSURANCE FUND SCHEDULE OF REVENUES, EXPENSES AND CHANGES IN NET POSITION - BUDGET AND ACTUAL YEAR ENDED JUNE 30, 2025

(WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2024)

	2025 BUDGET		2025		2024
	ORIGINAL	FINAL	ACTUAL	VARIANCE TO FINAL BUDGET	ACTUAL
OPERATING REVENUES					
Charges for services	\$ 155,000	\$ 155,000	\$ 186,462	\$ 31,462	\$ 184,337
OPERATING EXPENSES					
Benefits	25,000	25,000	27,418	(2,418)	21,570
Operating Income (Loss)	130,000	130,000	159,044	29,044	162,767
NONOPERATING REVENUES					
Earnings on investments	-	-	7,300	7,300	-
Change in Net Position	130,000	130,000	166,344	36,344	162,767
NET POSITION, July 1	<u>1,642,723</u>	<u>1,665,683</u>	<u>1,665,683</u>	<u>-</u>	<u>1,502,916</u>
NET POSITION, June 30	<u>\$ 1,772,723</u>	<u>\$ 1,795,683</u>	<u>\$ 1,832,027</u>	<u>\$ 36,344</u>	<u>\$ 1,665,683</u>

LYON COUNTY SCHOOL DISTRICT

UNEMPLOYMENT INSURANCE FUND SCHEDULE OF CASH FLOWS - BUDGET AND ACTUAL YEAR ENDED JUNE 30, 2025

(WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2024)

	2025 BUDGET		2025		2024
	ORIGINAL	FINAL	ACTUAL	VARIANCE TO FINAL BUDGET	ACTUAL
CASH FLOWS FROM OPERATING ACTIVITIES					
Charges for services	\$ 168,000	\$ -	\$ 186,462	\$ 186,462	\$ 184,337
Payment of benefits	(25,000)	-	(27,418)	(27,418)	(21,570)
Net Cash Provided By Operating Activities	143,000	-	159,044	159,044	162,767
CASH FLOWS FROM INVESTING ACTIVITIES					
Interest received on investments	-	-	7,300	7,300	-
Net Increase (Decrease) in Cash and Cash Equivalents	143,000	-	166,344	166,344	-
CASH EQUIVALENTS, July 1	<u>1,635,979</u>	<u>-</u>	<u>1,658,939</u>	<u>1,658,939</u>	<u>1,496,172</u>
CASH AND CASH EQUIVALENTS, June 30	<u>\$ 1,778,979</u>	<u>\$ -</u>	<u>\$ 1,825,283</u>	<u>\$ 1,825,283</u>	<u>\$ 1,658,939</u>
RECONCILIATION OF OPERATING INCOME TO NET CASH PROVIDED BY OPERATING ACTIVITIES					
Operating income			<u>\$ 159,044</u>		<u>\$ 162,767</u>
Adjustments to reconcile operating income to net cash provided by operating activities:					
Changes in assets and liabilities:					
Accounts receivable			<u>-</u>		<u>-</u>
Total Adjustments			<u>-</u>		<u>-</u>
NET CASH PROVIDED BY OPERATING ACTIVITIES			<u>\$ 159,044</u>		<u>\$ 162,767</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, 2025
 (WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2024)

	2025 BUDGET		2025		2024
	ORIGINAL	FINAL	ACTUAL	VARIANCE TO FINAL BUDGET	ACTUAL
OPERATING REVENUES					
Charges for services	\$ -	\$ -	\$ 54,335	\$ 54,335	\$ -
Miscellaneous	-	-	44,170	44,170	-
	-	-	98,505	98,505	-
OPERATING EXPENSES					
	-	-	-	-	-
Operating Income (Loss)	-	-	98,505	98,505	-
NONOPERATING REVENUES					
Earnings on investments	-	-	17,084	17,084	-
Change in Net Position	-	-	115,589	115,589	-
NET POSITION, July 1	<u>651,515</u>	<u>651,515</u>	<u>651,515</u>	<u>-</u>	<u>651,515</u>
NET POSITION, June 30	<u>\$ 651,515</u>	<u>\$ 651,515</u>	<u>\$ 767,104</u>	<u>\$ 115,589</u>	<u>\$ 651,515</u>

LYON COUNTY SCHOOL DISTRICT

GROUP INSURANCE FUND SCHEDULE OF CASH FLOWS - BUDGET AND ACTUAL YEAR ENDED JUNE 30, 2025

(WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2024)

	2025 BUDGET		2025		2024
	ORIGINAL	FINAL	ACTUAL	VARIANCE TO FINAL BUDGET	ACTUAL
CASH FLOWS FROM OPERATING ACTIVITIES					
Charges for Services	\$ -	\$ -	\$ 54,335	\$ 54,335	\$ -
Miscellaneous	-	-	44,170	44,170	-
Payment for claims and other	-	-	-	-	(52,178)
Net Cash Provided (Used) By Operating Activities	-	-	98,505	98,505	(52,178)
CASH FLOWS FROM INVESTING ACTIVITIES					
Interest received on investments	-	-	17,084	17,084	-
Net Increase (Decrease) in Cash and Cash Equivalents	-	-	115,589	115,589	(52,178)
CASH AND CASH EQUIVALENTS, July 1					
	703,631	-	651,453	651,453	703,631
CASH AND CASH EQUIVALENTS, June 30					
	\$ 703,631	\$ -	\$ 767,042	\$ 767,042	\$ 651,453
RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES					
Operating income (loss)			\$ 98,505		\$ -
Adjustments to reconcile operating income (loss) to net cash provided by operating activities:					
Changes in assets and liabilities:					
Accounts and claims payable			-		(52,178)
NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES			\$ 98,505		\$ (52,178)



**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, 2025, and the related notes to the financial statements, which collectively comprise the District's basic financial statements and have issued our report thereon dated December 8, 2025.

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. We identified a deficiency in internal control, described in the accompanying schedule of finding and response as items #2025-1 that we consider to be a significant deficiency.

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 financial statements. 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*.

The District's Response to Findings

Government Auditing Standards requires the auditor to perform limited procedures on the District's response to the finding identified in our audit and described in the accompanying schedule of finding and response. The District's response was not subjected to the other auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on the response.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the District's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Silva Scirene & Assoc, LLC

Reno, Nevada

December 8, 2025

LYON COUNTY SCHOOL DISTRICT

SCHEDULE OF FINDING AND RESPONSE YEAR ENDED JUNE 30, 2025

FINDING – FINANCIAL STATEMENT AUDIT

Finding #2025-1 - Significant Deficiency

Student Activity Funds

Criteria: Management is responsible for establishing and maintaining an effective internal control system. Timely and accurate monthly bank reconciliations are a key detective control and are necessary to ensure bank accounts are properly safeguarded and financial information is complete and accurate.

Condition: Testing showed that several schools did not complete required monthly bank reconciliations for their Student Activity Fund accounts. Some schools had no reconciliations prepared during the year, while others completed reconciliations sporadically. The District does not perform a review or audit of school level reconciliations, which could result in missing, inaccurate, or uncorrected variances not being identified.

Cause: The District has not implemented a uniform reconciliation process across all schools. Oversight procedures are insufficient to confirm that reconciliations are completed and reviewed each month. Training and monitoring for staff responsible for Student Activity Fund activity are limited.

Effect: Cash balances may be misstated. Errors, irregularities, or unrecorded transactions may not be detected in a timely manner. Missing reconciliations weaken controls over cash and increase the risk of loss or misuse of student funds. Lack of District level oversight reduces accountability and increases the likelihood that issues at individual schools will remain undetected and unresolved.

Recommendation: The District should require all schools to timely complete and retain monthly bank reconciliations for Student Activity Fund accounts. Given the collective scope of this task and increasing volume of student activity transactions, the District should consider the viability of assigning a qualified bookkeeper to prepare or review the bank reconciliations on a regular (e.g. monthly) basis. This could provide the necessary assurance that the reconciliations are timely and accurate; that variances are quickly investigated and resolved; and, transactions are in accordance with District procedures. Implementing this additional level of control could provide necessary oversight of and accountability for these significant District assets.

Views of Responsible Officials and Planned Corrective Action: Please see the following page.

Lyon County School District



Board of Trustees

President Tom Hendrix | Clerk Dawn Carson
Elmer Bull | Kallie Day
Darin Farr | Sherry Parsons | James Whisler

Superintendent

Tim Logan
Deputy Superintendent
Dr. Stacey Griffin-Cooper

December 8, 2025

FINDING – FINANCIAL STATEMENT AUDIT

Finding #2025-1 - Significant Deficiency

Student Activity Funds

Lyon County School District Management Response:

The District accepts the finding. We recognize the importance of timely and accurate monthly reconciliations for Student Activity Fund accounts and acknowledge inconsistencies in current practice. To strengthen internal controls, the District is implementing a standardized reconciliation procedure across all schools and has transitioned Student Activity Fund bank accounts into the District's centralized banking structure to ensure greater oversight and consistency.

Training has already been provided to school site staff responsible for Student Activity Funds, and the District will continue to offer recurring training to reinforce expectations and proper reconciliation practices.

The District is also evaluating the feasibility of hiring and assigning a centralized bookkeeper to prepare and or review monthly reconciliations to ensure accuracy and appropriate oversight. Additionally, the District will begin conducting monthly audits of selected school sites to monitor compliance, identify issues early, and ensure timely corrective action. These standardized procedures will ensure full compliance with District policy and audit recommendations.

A handwritten signature in blue ink, reading "Lilliana Camacho-Polkow".

Lilliana Camacho-Polkow
Chief Financial Officer
Lyon County School District

LYON COUNTY SCHOOL DISTRICT

INDEPENDENT AUDITORS' COMMENTS

JUNE 30, 2025

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

No potential violations were noted for the year ended June 30, 2024.

AUDIT RECOMMENDATIONS

Current Year

A current year finding is reported in the accompanying Schedule of Finding and Management's Response.

Prior Year

There were no findings of the magnitude to be included in the June 30, 2024 audit report.

Lyon County School District Board Memo

Date: December 16, 2025

To: Board of School Trustees

From: Harman Bains, Executive Director of Operations
Lilliana Camacho-Polkow, Chief Financial Officer

Re: Business Bookkeeper

Recommendation:

That the Board of Trustees approve the addition of a Business Bookkeeper.

Background Information:

Over the past 24 months, Lyon County School District has undertaken a significant initiative to strengthen internal controls and reduce financial risk associated with Student Activity Funds. For nearly a decade, these funds had been a primary concern due to the decentralized and inconsistent manner in which school sites were required to manage them. Because of banking restrictions, Student Activity Fund bank accounts were often tied to an individual at the school site rather than to the District. This structure created substantial vulnerability, as the District had zero oversight of these funds and therefore site personnel could unintentionally or intentionally manage money without sufficient district controls and oversight in place.

Recognizing the level of liability and the potential exposure involving hundreds of thousands, and at times nearly a million dollars at some larger high schools, the District committed to resolving this long-standing issue in 2023-24. After nearly two years of coordinated work between site administrators, the Business Office, and Wells Fargo, all school-site Student Activity Fund accounts have now been formally transitioned into the District's centralized banking structure under Wells Fargo. These funds are no longer connected to personal accounts and are instead independently tracked, audited, and monitored.

While the transition of all Student Activity Fund bank accounts into the District's centralized banking structure has greatly improved accountability, transparency, and the safeguarding of student-generated funds, it has also placed significantly expanded oversight responsibilities on both the Business Office and school-site personnel. The FY25 audit results confirmed that these responsibilities exceed current capacity, resulting in a "Significant Deficiency" finding. A major contributing factor is the longstanding challenge at school sites: high turnover, limited bookkeeping expertise among staff traditionally assigned these duties, and competing operational priorities. These conditions have led to required monthly bank reconciliations not being completed or being completed late or inconsistently. Without a uniform reconciliation process and reliable monitoring, the risks remain high: misstated cash balances, undetected errors or irregularities, and potential misuse of student funds.

To strengthen internal controls and protect these substantial District assets, the FY25 audit recommendation stresses the need for timely, accurate monthly reconciliations at every school. Given the volume and complexity of student activity transactions, hiring and assigning a qualified business bookkeeper to prepare and or review these reconciliations would provide the level of oversight and support necessary for school sites. A dedicated bookkeeper would ensure reconciliations are completed timely, consistently accurate, variances are identified and resolved quickly, and all activity is recorded and appropriate. This added professional capacity is not simply beneficial but essential for eliminating recurring audit deficiencies, ensuring compliance, and fully safeguarding student funds.

The District Business Office has also conducted an internal workload review and concluded that there is no capacity within the current staffing structure to absorb additional responsibilities. The department has experienced significant workload increases associated with P-Cards, Benefits administration, Nutrition Services (CEP), Investments and cash management, Senate Bill 500, and soon Assembly Bill 398 implementation. These obligations, combined with existing fiscal duties, leave no practical room for workload redistribution. Without additional staffing support, the Business Office cannot effectively meet the heightened reconciliation and oversight requirements identified in the audit.

Addressing this finding is critical not only for strengthening internal controls but also for protecting the District's broader financial standing. Repeat "Significant Deficiency" findings increase auditor concern and can, if unresolved, be elevated to a material weakness. A material weakness signals that there is a reasonable possibility of a material misstatement in the District's financial statements. Such a designation can draw negative attention from credit rating agencies, potentially affecting the District's bond rating. Ensuring timely, accurate reconciliations through the addition of a dedicated business bookkeeper is therefore not just an operational improvement but a necessary step to safeguard the District's financial credibility and maintain confidence among auditors, stakeholders, and the investment community.

Budget Considerations:

Business Bookkeeper salary on the employer pay retirement scale ranges from \$36,774 to \$53,830 depending on experience.

Discussed at Previous Meeting:

N/A

Attachment(s):

Business Bookkeeper Job Description

LYON COUNTY SCHOOL DISTRICT

Business Bookkeeper

Job Group: Finance

Classification: Classified

Terms of Employment: Pay Grade 25 on the Classified Salary Structure (12 month, 8 hours/day)

FLSA Status: NON-EXEMPT

POSITION SUMMARY: Works directly under the Chief Financial Officer and is responsible for performing specialized financial duties to organize, process, and maintain accounting records. Although assignments within the business office are periodically reassigned, the initial assignment will be processing of accounts payable, purchase card processing and customer service, purchasing and maintaining accurate records of specific District activities. Other duties performed within the department that may become the responsibility of the business bookkeeper include vendor statement reconciliation, cash receipts data entry, payroll processing and reporting, payroll support, financial and bank account reconciliations, property inventories, fixed asset recordkeeping, student accounts, and general office support.

ESSENTIAL DUTIES AND RESPONSIBILITIES:

This list of Essential Duties and Responsibilities is not exhaustive and may be supplemented.

1. Processing purchase orders (POs)
 - a. Distributing orders to vendors,
 - b. Verifying authorization and account coding,
 - c. Receive invoices and review for accuracy,
 - d. Compare receiving information to POs and invoices, resolving all discrepancies,
 - e. Analyzes reports for accuracy in account, invoice, and payment information, and
 - f. Process payments, including generating and mailing checks.
2. Monitor purchase card (Pcard) expenditures and corresponding POs as well as provide customer service on Pcard issues as needed.
3. Prepare department purchase orders and monitor open purchase orders.
4. Resolve order discrepancies.
5. Monthly bank account reconciliation preparation.
6. Responsible for communicating with recipients of annual scholarship and WNC jumpstart program.
7. Analyzes monthly vendor statements and maintains frequent contact with vendors to ensure accounts are current. Analyzes and resolves discrepancies that occur with vendor accounts.
8. Suggests and initiates modifications to improve workflow and/or procedures.
9. Works directly with all levels of District staff in requesting information for purchasing goods.
10. Trains and supervises helpers as assigned.
11. Ability to appropriately handle stress and interact with others, including supervisors, coworkers, students, and the community.
12. Regular and consistent punctuality and attendance are essential functions of the job.
13. Performs all other duties as assigned.

POSITION EXPECTATIONS:

Knowledge of:

1. Business invoicing and billing practices in order to determine the correct amount payable and to verify the accuracy of statement balances.
2. Good organization and filing systems so information can be quickly located and status determined.
3. Basic accounting practices, procedures and financial reporting fundamentals.
4. Basic computer applications, especially spreadsheets and word processing.

Ability to:

1. Enter data quickly and accurately with excellent keyboarding and 10-key skills.
2. Effectively communicate with vendors and employees in a clear, concise and professional manner.
3. Reconcile complex accounts using analytical skills to identify and resolve problems.
4. Ability to follow instructions and work without close supervision.
5. Work overtime in evenings, mornings and on weekends as necessary or requested.
6. Efficiently operate office equipment including a computer printer, and copier.

POSITION REQUIREMENTS:

Education and Training:

1. High School Diploma or equivalent.
2. Three (3) years accounts payable experience.
3. Understanding of bookkeeping and financial reporting fundamentals.
4. Significant experience using spreadsheets and databases.
5. Applicable business education courses preferred.

Licenses and Certifications:

1. A valid Nevada driver’s license is required at the time of appointment.
2. Skills testing may be required.

Candidates must meet the minimum qualifications as listed on the appropriate position vacancy announcement.

PHYSICAL AND MENTAL REQUIREMENTS:

The physical and mental requirements described here are representative of those that must be met by an employee to successfully perform the essential functions of the job.

Cognitive ability and dexterity to operate office equipment for long periods of time. Strength and stamina to bend, stoop, sit and stand for long periods. Dexterity and coordination to handle periodic lifting and moving of boxes. Reaching for items above and below waist level. Involves hearing and speech to communicate in person or over the telephone. Must have the ability to lift 50 pounds to waist height.

In compliance with applicable disability laws, reasonable accommodations may be provided for qualified individuals with a disability who require and request such accommodations. Incumbents and individuals who have been offered employment are encouraged to discuss potential accommodations with the employer.

WORKING CONDITIONS:

Work is performed under the following conditions:

Position functions primarily within an office. The majority of work will be performed sitting at a computer for prolonged periods of time. Exposure to climate controlled office settings to outside weather with temperatures ranging from mild/moderate to extreme cold/heat. May involve exposure to noise levels ranging from low to moderate for frequent time periods.

Hazards: Stress, anxiety and office equipment (as related to specific assignment).

PHYSICAL CAPACITY REQUIREMENTS FOR POSITION

(Mark with an X, leave blank where not applicable)

<i>ESSENTIAL FUNCTION</i>	<i>LESS THAN 25% OF TIME</i>	<i>25% TO 49% OF TIME</i>	<i>50% TO 74% OF TIME</i>	<i>75% TO 100% OF TIME</i>
Sitting			X	
Standing	X			

Walking	X			
Bending/Stooping/ Squatting/Twisting				
Crawling				
Kneeling				
Reaching above of body	X			
Reaching away from body	X			
Climbing Stairs				
Climbing while working (ladder, stools, roofs, poles)				
Balancing				
Lifting &/Or Carrying objects:				
50 Pounds or 1/3 Bodyweight				
Pushing				
Pulling				
Grasping/ Gripping		X		
Handling				
Applying Torque (arms)				
Fine Manipulation				
Repetitive Work			X	
Weight Bearings				
Typing, Keyboarding, or Entering Data			X	
Computer Monitor/ CRT			X	
Driving a Vehicle				
Working Alone				
Operating Machinery or Equipment:				
Heavy Equipment				
Vibrating Equipment				
Power Tools				
Machine/Electrical Hazards				
Ladders ≥ 6 Feet				
Personal Protective Equipment				
Respirator Use				
Work Conditions:				
High Noises				
Heights				
Confined Spaces				
Heat Stress				
Cold Stress				
UV Exposure				
Hazardous Chemical/Waste				
>8 Hrs Day				
Overtime/Irregular Hrs				
Senses:				
Eyes				
Visually Demanding Work				
Near Vision			X	
Far Vision				
Depth Perception				
Basic Color Discrimination				
Hearing Protection				
Speech Discrimination				
Audio Alarms				
Ability to Smell				

Equal Opportunity Employer

The Lyon County School District is an equal opportunity employer and will not knowingly discriminate in any area of employment. Those include discriminatory recruiting and hiring practices against any United States citizen or legal alien on the basis of race, color, creed, religion, sex, age, marital status, national or ethnic origin, disability, or any

other protected class and shall extend to working conditions, training, promotion, and terms and conditions of employment.

Individuals with a disability who require reasonable accommodation(s) during any step of the screening process or who have questions about qualifications should notify a representative in Human Resources. Notification may be made in person, in writing, or by calling: (775) 463-6800.

I have read and understand the requirements of my job.

Employee Name: _____

Employee Signature: _____ Date: _____

Administrator/Management Signature: _____ Date: _____

Lyon County School District Board Memo

Date: December 16, 2025
To: Board of School Trustees
From: Lilliana Camacho-Polkow, Chief Financial Officer
Re: Designation of Independent Audit Firm for Fiscal Year 2026

Recommendation:

That the Board of Trustees approves the reappointment of Silva, Sceirine & Associates, LLC for the fiscal year 2025 Audit in the amount not to exceed \$86,200.00 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 decade in completing the annual audit. The last three years the District has been able to present audited financial statements before or at the December meeting, due to the collaboration between the Business Office and Silva, Sceirine & Associates. Silva, Sceirine & Associates also audit several other Northern Nevada school districts giving them unparalleled knowledge on rural K-12 entities in Northern Nevada.

Designating Silva, Sceirine & Associates, LLC for LCSD provides continuity, efficiency, and a deeper understanding of the District’s financial systems and operations. A consistent audit firm builds institutional knowledge over time, allowing auditors to more quickly identify anomalies, track progress on prior findings, and provide more insightful recommendations. They also play a valuable role in supporting new staff by sharing historical context, past practices, and lessons learned that would not otherwise be easily accessible. This continuity reduces onboarding time, strengthens staff training, minimizes disruptions during the audit process, and ultimately results in a more accurate, efficient, and informed audit each year.

Budget Considerations:

The proposed fee of \$86,900 is an increase of 4% or \$3,300 over fiscal year 2025. The work that Silva, Sceirine & Associates, LLC will be completed meeting all requirements outlined in NRS 354.624.

Discussed at Previous Meeting:

N/A

Attachment(s):

LCSD Engagement Letter

Mission Statement Lyon County School District fosters learning for life, empowers connected learners, promotes student ownership, and encourages discovery learning for success in a rapidly evolving world.



SILVA, SCEIRINE
& ASSOCIATES, LLC
CERTIFIED PUBLIC ACCOUNTANTS

David E. Silva, CPA
David T. Sceirine, CPA

Albert J. Kenneson, Jr.
Hamza Khan

December 9, 2025

VIA E-MAIL to: lcamachopolkow@lyoncsd.org

The Honorable Board of Trustees
Lyon County School District
25 East Goldfield Avenue
Yerington, Nevada 89447

Mr. Harman Bains, E.D. of Operations
Lyon County School District
25 East Goldfield Avenue
Yerington, Nevada 89447

Mrs. Lilliana Camacho-Polkow, CFO
Lyon County School District
25 East Goldfield Avenue
Yerington, Nevada 89447

Dear Members of the Board, Harman, and Lilly,

We appreciate your consideration for our engagement as your auditors for the year ending June 30, 2026.

We are proposing the following fee:

Our fee for these services will be at our standard hourly rates except that we agree that our total fees will not exceed \$86,200.

This fee represents an increase of approximately 4% over the FY25 audit fee of \$82,900.

As you are aware, NRS 354.624(3) requires that you notify the Nevada Department of Taxation of your designation of your audit firm on or before March 31, 2026.


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

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

With best regards,



David E. Silva



Hamza Khan



December 9, 2026

Mr. Harman Bains, Executive Director of Operations
Mrs. Lilliana Camacho-Polkow, Chief Financial Officer
Lyon County School District
25 East Goldfield Avenue
Yerington, Nevada 89447

Dear Harman and Lilly,

We are pleased to confirm our understanding of the services we are to provide the Lyon County School District (the District) for the year ended June 30, 2026.

Audit Scope and Objectives

We will audit the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information, including the disclosures, which collectively comprise the basic financial statements, of the District as of and for the year ended June 30, 2026. Accounting standards generally accepted in the United States provide for certain required supplementary information (RSI), such as management's discussion and analysis (MD&A), to supplement the District's basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. As part of our engagement, we will apply certain limited procedures to the District's RSI in accordance with auditing standards generally accepted in the United States of America. These limited procedures will consist of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We will not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance. The following RSI is required by generally accepted accounting principles and will be subjected to certain limited procedures, but will not be audited:

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

We have also been engaged to report on supplementary information other than RSI that accompanies the District's financial statements. We will subject the following supplementary information to the auditing procedures applied in our audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional

Mr. Harman Bains, Executive Director of Operations
Mrs. Lilliana Camacho-Polkow, Chief Financial Officer
Lyon County School District
December 9, 2025
Page 2

procedures in accordance with auditing standards generally accepted in the United States of America and will provide an opinion on it in relation to the financial statements as a whole:

- 1) Individual fund budgetary comparison schedules and combining schedules.
- 2) Schedule of Expenditures of Federal Awards.

The objectives of our audit 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 issue an auditor's report that includes our opinion about whether your financial statements are fairly presented, in all material respects, in conformity with U.S. generally accepted accounting principles (GAAP), and to report on the fairness of the supplementary information referred to in the second paragraph when considered in relation to the financial statements as a whole. 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 GAAS and *Government Auditing Standards* will always detect a material misstatement when it exists. Misstatements, including omissions, can arise from fraud or error and are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment of a reasonable user made based on the financial statements.

The objectives also include reporting on:

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

Auditor's Responsibilities for the Audit of the Financial Statements and Single Audit

We will conduct our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards for financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; the Single Audit Act Amendments of 1996; and the provisions of the Uniform Guidance, and will include tests of your accounting records, a determination of major program(s) in accordance with Uniform Guidance, and other procedures we consider necessary to enable us to express such opinions. As part of an audit in accordance with GAAS and *Government Auditing Standards*, we exercise professional judgment and maintain professional skepticism throughout the audit.

Mr. Harman Bains, Executive Director of Operations
Mrs. Lilliana Camacho-Polkow, Chief Financial Officer
Lyon County School District
December 9, 2025
Page 3

We will evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management. We will also evaluate the overall presentation of the financial statements, including the disclosures, and determine whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation. We will plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement, whether from (1) errors, (2) fraudulent financial reporting, (3) misappropriation of assets, or (4) violations of laws or governmental regulations that are attributable to the District or to acts by management or employees acting on behalf of the District. Because the determination of waste and abuse is subjective, *Government Auditing Standards* do not expect auditors to perform specific procedures to detect waste or abuse in financial audits nor do they expect auditors to provide reasonable assurance of detecting waste or abuse.

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

We will also conclude, based on the audit evidence obtained, 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 a reasonable period of time.

Our procedures will include tests of documentary evidence supporting the transactions recorded in the accounts and may include tests of the physical existence of inventories, and direct confirmation of receivables and certain other assets and liabilities by correspondence with selected individuals, funding sources, creditors, and financial institutions. We will request written representations from your attorneys as part of the engagement, and they may bill you for responding to this inquiry.

We have identified the following significant risks of material misstatement as part of our audit planning: risk of management override of controls and fraud risk related to revenue recognition. As of the date of this engagement letter, planning activities have not concluded; therefore, additional risk factors may be identified.

Our audit of financial statements does not relieve you of your responsibilities.

Mr. Harman Bains, Executive Director of Operations
Mrs. Lilliana Camacho-Polkow, Chief Financial Officer
Lyon County School District
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Audit Procedures—Internal Control

We will obtain an understanding of the District and its environment, including the system of internal control, sufficient to identify and assess the risks of material misstatement of the financial statements, whether due to error or fraud, and to design and perform audit procedures responsive to those risks and obtain evidence that is sufficient and appropriate to provide a basis for our opinions. The risk of not detecting a material misstatement resulting from fraud is higher than one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentation, or the override of internal control. Tests of controls may be performed to test the effectiveness of certain controls that we consider relevant to preventing and detecting errors and fraud that are material to the financial statements and to preventing and detecting misstatements resulting from illegal acts and other noncompliance matters that have a direct and material effect on the financial statements. Our tests, if performed, will be less in scope than would be necessary to render an opinion on internal control and, accordingly, no opinion will be expressed in our report on internal control issued pursuant to *Government Auditing Standards*.

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

An audit is not designed to provide assurance on internal control or to identify significant deficiencies or material weaknesses. Accordingly, we will express no such opinion. However, during the audit, we will communicate to management and those charged with governance internal control related matters that are required to be communicated under AICPA professional standards, *Government Auditing Standards*, and the Uniform Guidance.

Audit Procedures—Compliance

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

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

Mr. Harman Bains, Executive Director of Operations
Mrs. Lilliana Camacho-Polkow, Chief Financial Officer
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compliance with requirements applicable to each of its major programs in our report on compliance issued pursuant to the Uniform Guidance.

Responsibilities of Management for the Financial Statements and Single Audit

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

You are responsible for making drafts of financial statements, schedule of expenditures of federal awards, all financial records and related information available to us and for the accuracy and completeness of that information (including information from outside of the general and subsidiary ledgers). You are also responsible for providing us with (1) access to all information of which you are aware that is relevant to the preparation and fair presentation of the financial statements, such as records, documentation, identification of all related parties and all related-party relationships and transactions, and other matters; (2) access to personnel, accounts, books, records, supporting documentation, and other information as needed to perform an audit under the Uniform Guidance, (3) additional information that we may request for the purpose of the audit; and (4) unrestricted access to persons within the District from whom we determine it necessary to obtain audit evidence. At the conclusion of our audit, we will require certain written representations from you about the financial statements, schedule of expenditures of federal awards; federal award programs; compliance with laws, regulations, contracts, and grant agreements; and related matters.

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

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You are responsible for the design and implementation of programs and controls to prevent and detect fraud, and for informing us about all known or suspected fraud affecting the District involving (1) management, (2) employees who have significant roles in internal control, and (3) others where the fraud or illegal acts could have a material effect on the financial statements.

Your responsibilities include informing us of your knowledge of any allegations of fraud or suspected fraud affecting the District received in communications from employees, former employees, grantors, regulators, or others. In addition, you are responsible for identifying and ensuring that the District complies with applicable laws, regulations, contracts, agreements, and grants. Management is also responsible for taking timely and appropriate steps to remedy fraud and noncompliance with provisions of laws, regulations, contracts, and grant agreements, or abuse that we report. Additionally, as required by the Uniform Guidance, it is management's responsibility to evaluate and monitor noncompliance with federal statutes, regulations, and the terms and conditions of federal awards; take prompt action when instances of noncompliance are identified including noncompliance identified in audit findings; promptly follow up and take corrective action on reported audit findings; and prepare a summary schedule of prior audit findings and a separate corrective action plan, where applicable, and make available for our review on or near the start of our final field work.

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

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

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

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

Other Services

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

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

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Engagement Administration, Fees, and Other

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

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

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

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

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

We expect to begin our preliminary audit work during the month of June 2026 and to issue our reports no later than October 31, 2026, unless unforeseen circumstances are encountered. David E. Silva is the engagement partner and is responsible for supervising the engagement and signing the reports or authorizing another individual to sign them. Our fee for these services will be at our standard hourly rates except that we agree that our total fees will not exceed \$86,200. Our standard hourly rates vary according to the degree of responsibility involved and the experience level of the personnel assigned to

Mr. Harman Bains, Executive Director of Operations
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your audit. The above fee is based on anticipated cooperation from your personnel and the assumption that unexpected circumstances will not be encountered during the audit. If significant additional time is necessary, we will keep you informed of any problems we encounter and our fees will be adjusted accordingly.

Our invoices for these fees will be rendered each month as work progresses and are payable on presentation. In accordance with our firm policies, work may be suspended if your account becomes 30 days or more overdue and may not be resumed until your account is paid in full. If we elect to terminate our services for nonpayment, our engagement will be deemed to have been completed upon written notification of termination, even if we have not completed our report(s). You will be obligated to compensate us for all time expended and to reimburse us for any applicable out-of-pocket costs through the date of termination.

Reporting

We will issue written reports upon completion of our Single Audit. Our reports will be addressed to the Board of Trustees of the District. Circumstances may arise in which our report may differ from its expected form and content based on the results of our audit. Depending on the nature of these circumstances, it may be necessary for us to modify our opinions, add a separate section, or add an emphasis-of-matter or other-matter paragraph to our auditors' report, or if necessary, withdraw from this engagement. If our opinions are other than unmodified, we will discuss the reasons with you in advance. If, for any reason, we are unable to complete the audit or are unable to form or have not formed opinions, we may decline to express opinions or issue reports, or we may withdraw from this engagement.

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

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

Mr. Harman Bains, Executive Director of Operations
Mrs. Lilliana Camacho-Polkow, Chief Financial Officer
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December 9, 2025
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Thank you.

With best regards,

SILVA, SCEIRINE & ASSOC., LLC



David E. Silva
Partner

RESPONSE:

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

By: _____

Title: _____

Date: _____



Lyon County School District Board Memo

Date: December 16, 2025
To: Board of School Trustees
From: Lilliana Camacho-Polkow, Chief Financial Officer
Re: December Amended FY 2026 Budget

Recommendation:

The Board of Trustees approved the resolutions amending the FY2026 budget to include audited fund balances, carry forward amounts, and recommended adjustments to specific funds.

Background Information:

The General Fund budget is amended at this time of each fiscal year to comply with NRS 354.598005, which requires “on or before January 1 of each school year, each school district shall adopt an amendment to its final budget after the average daily enrollment of pupils is reported for the preceding quarter”. The first quarter's average daily enrollment was 8,758 compared to the 8,904 budgeted average daily enrollment.

Additionally, NRS 354.598005 permits local governments to augment the budget if anticipated resources available during a budget period exceed those estimated, and the governing body approves the augmentation by a majority vote. If not approved, the district could exceed its budgeted appropriations by function, which would result in a violation reported to the State Department of Taxation.

Budget Considerations:

General Fund – (\$629,168) reduction of resources.
Special Education – \$1,209,128 additional resources.
English Learner – \$435,133 additional resources.
Gifted & Talented – \$169,752 additional resources.
At-Risk – \$388,875 additional resources.
Medicaid – \$51,947 additional resources.
Federal School Lunch – \$17,316 additional resources.
Residential Construction Tax – \$6,428 additional resources.
Building & Sites – \$21,200 additional resources.
Capital Projects Fund – (\$503,644) reduction of resources.
Bond Projects – \$22,588,606 additional resources.

Discussed at Previous Meeting:

N/A

Attachment(s):

Lyon County School District Fiscal Year 2026 December Amended Budget
General Fund Budget Resolution and Adjustment Schedule
Combined Funds Budget Resolution and Adjustment Schedule

Mission Statement Lyon County School District fosters learning for life, empowers connected learners, promotes student ownership, and encourages discovery learning for success in a rapidly evolving world.



25 EAST GOLDFIELD AVENUE
YERINGTON, NEVADA 89447

SUPERINTENDENT
Tim Logan

(775) 463-6800
FAX (775) 463-6808

DEPUTY SUPERINTENDENT
Stacey Griffin-Cooper

Nevada Department of Taxation
1550 College Parkway, Suite 115
Carson City, NV 89706-7921

Lyon County School District herewith submits the FINAL budget for the
fiscal year ending 06/30/26

This budget contains 4 funds requiring State Education Fund revenues totaling \$121,585,153

This budget contains 18 governmental fund types with estimated expenditures of \$ 201,015,142,
3 proprietary funds with estimated expenses of \$ \$1,767,000

Copies of this budget have been filed for public record and inspection in the offices enumerated in NRS 354.596 (Local Government Budget and Finance Act).

CERTIFICATION

APPROVED BY THE GOVERNING BOARD

I Lilliana Camacho-Polkow
(Printed Name)
Chief Financial Officer
(Title)

certify that all applicable funds and financial
operations of this Local Government are
listed herein

Signed _____

Dated: _____

SCHEDULED PUBLIC HEARING:

Date and Time 12/16/2025 6:00PM

Publication Date 12/16/25

Place: Professional Learning Center, Silver Springs

**Lyon County School District Final Budget
2025-2026**

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SUMMARY OF PROPERTY TAX BASE

(A) Assessed Valuation (excluding Net Proceeds of Mines)	<u>3,386,636,394</u>	(B2) Tax from Net Proceeds unavailable for Appropriation 2025-2026	\$ _____
(B1) Net Proceeds of Mines (AV)	_____		
(C) TOTAL ASSESSED VALUE	<u>3,386,636,394</u>		

TOTAL EMPLOYEE INFORMATION

	ACTUAL YEAR Ending 6/30/2024	ACTUAL YEAR Ending 6/30/2025	ESTIMATED YEAR Ending 6/30/2026
FTE Total employees	<u>1,119.1</u>	<u>1,123.6</u>	<u>1,125.5</u>
FTE Classroom teachers	<u>545.0</u>	<u>546.0</u>	<u>546.0</u>
Total Enrollment	<u>_____</u>	<u>_____</u>	<u>_____</u>

(E) **ENROLLMENT**

	ACTUAL YEAR Ending 6/30/2024	ESTIMATED ADE* Ending 6/30/2025	ESTIMATED ADE* Ending 6/30/2026
Subtotal	<u>9,011.00</u>	<u>8,954.00</u>	<u>8,758.00</u>
<u>Deduct</u> students transported into Nevada from out-of-state	_____	_____	_____
<u>Add</u> students transported to another state	_____	_____	_____
Total WEIGHTED enrollment	<u>9,011.00</u>	<u>8,954.00</u>	<u>8,758.00</u>

(F) **STATE EDUCATION FUNDING**

Adjusted Base per Pupil Funding	
Adjusted Base per Pupil Amount for Ending 6/30/2026	\$11,491.00
Estimated Weighted Average Daily Enrollment	<u>8,758</u>
Total Adjusted Base per Pupil Funding	\$ 100,638,178
Weighted Funding	
At-Risk Weighted Funding	\$ 1,281,702
English Learners Weighted Funding	2,270,633
Gifted & Talented Weighted Funding	\$ 67,780
Total Weighted Funding	\$ 3,620,115
Local Special Education Funding	\$ 11,959,030
Auxiliary Funding	
Auxiliary - Transportation	\$ 5,367,830
Auxiliary - Special Transportation	\$ -
Auxiliary - Food Services	\$ -
Total Auxiliary Funding	\$ 5,367,830
Total Funding from State Education Fund	<u>\$ 121,585,153</u>

School District Lyon County School District

* ADE = Average Daily Enrollment

(1) FUND	(2) OPENING FUND BALANCE	(3) NONPROPERTY TAX RESOURCES	(4) STATE EDUCATION FUNDING	(5) PROPERTY TAX RESOURCES	(6) TAX RATE	(7) TRANSFERS IN	(8) TOTAL FUND RESOURCES
GENERAL FUND							
1000 Local		650,000					650,000
3000 State							0
State Education Funding			117,965,038				117,965,038
4000 Federal		161,000					161,000
Opening Balance	21,447,175						21,447,175
Other							0
Total Opening Balance	21,447,175						21,447,175
5000 Other Sources						0	0
General Subtotal	21,447,175	811,000	117,965,038	0	0.75%	0	140,223,213
DEBT SERVICE	13,610,403	383,000		14,054,350	0.58670%	0	28,047,753
SUBTOTAL	35,057,578	1,194,000	117,965,038	14,054,350	1.3367%	0	168,270,966
OTHER FUNDS: (List)							
English Learners Weighted Funding	435,133	0	2,270,633			1,052,000	3,757,766
Gifted & Talented Weighted Funding	169,752	0	67,780			446,220	683,752
At-Risk Weighted Funding	720,173	0	1,281,702			960,000	2,961,875
SB231	0	3,114,107	0			0	3,114,107
Adult Education	6,542	426,633				0	433,175
State Grants	0	1,881,401				0	1,881,401
Special Education	1,022,108	5,185,020				18,905,000	25,112,128
Private Donations & Grants	46,346	15,000				0	61,346
Federal Grants	0	6,166,369				0	6,166,369
Medicaid	373,858	275,000				0	648,858
Federal School Lunch	4,416,506	5,111,139				0	9,527,645
Residential Construction Tax	523,635	560,000				0	1,083,635
Building & Sites	112,127	8,800				0	120,927
Bond Projects	15,119,012	16,175,880				0	31,294,892
Capital Projects	4,392,984	1,249,948				1,250,000	6,892,932
Student Activity Funds	1,084,157	1,750,000				0	2,834,157
Proprietary							0
Workers Comp Insurance	1,653,524	743,000				0	2,396,524
Unemployment Insurance	1,832,027	155,000				0	1,987,027
Group Insurance	767,104	897,000				0	1,664,104
SUBTOTAL OTHER FUNDS	32,674,988	43,714,297	3,620,115	0	0	22,613,220	102,622,620
TOTAL ALL FUNDS	67,732,566	44,908,297	121,585,153	14,054,350		22,613,220	270,893,586
Less: Interfund Transfers						(22,613,220)	(22,613,220)
NET ALL FUNDS	67,732,566	44,908,297	121,585,153	14,054,350		0	248,280,366

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
PROGRAM OR FUNCTION	SALARIES AND WAGES	EMPLOYEE BENEFITS	SERVICES, SUPPLIES AND OTHER	TRANSFERS OUT	CONTINGENCY	ENDING FUND BALANCE	TOTAL FUND REQUIRE- MENTS
General Fund							
100 Regular	28,374,518	16,157,314	2,401,000				46,932,832
200 Special							0
300 Vocational & Technical	1,260,000	700,000	200,000				2,160,000
400 Other PK - 12	5,000	1,000	0				6,000
600 Adult Education	0	0	0				0
900 Co-Curricular & Extra Curricular	1,025,000	134,000	1,047,000				2,206,000
000 Undistributed Expenditures	21,889,000	10,987,000	16,787,890				49,663,890
5100 Debt Service							0
6200 Fund Transfers				22,613,220			22,613,220
6300 Contingency					2,050,000		2,050,000
Ending Balance						14,591,271	14,591,271
Other							0
Total Ending Fund Balance						14,591,271	14,591,271
General Subtotal	52,553,518	27,979,314	20,435,890	22,613,220	2,050,000	14,591,271	140,223,213
DEBT SERVICE			14,033,117	0		14,014,636	28,047,753
SUBTOTAL APPROP. FUNDS	52,553,518	27,979,314	34,469,007	22,613,220	2,050,000	28,605,907	168,270,966
OTHER FUNDS: (List)							
English Learners Weighted Funding	2,348,133	1,151,000	258,633	0		0	3,757,766
Gifted & Talented Weighted Funding	438,752	174,000	71,000	0		0	683,752
At-Risk Weighted Funding	1,671,075	882,800	408,000	0		0	2,961,875
SB231	2,425,444	688,663				(0)	3,114,107
Adult Education	216,615	126,918	83,101	0		6,542	433,175
State Grants	974,485	546,297	360,619	0		0	1,881,401
Special Education	13,475,000	7,509,000	4,128,128	0		0	25,112,128
Private Donations & Grants	0	0	41,000	0		20,346	61,346
Federal Grants	1,336,137	505,915	4,324,317	0		0	6,166,369
Medicaid	209,000	107,000	332,858	0		0	648,858
Federal School Lunch	642,316	255,000	4,669,000	0		3,961,329	9,527,645
Residential Construction Tax	0	0	506,428	0		577,207	1,083,635
Building & Sites	0	0	46,200	0	25,000	49,727	120,927
Bond Projects	0	0	27,162,115	0		4,132,777	31,294,892
Capital Projects	0	0	5,116,356			1,776,576	6,892,932
Student Activity Funds	0	0	2,822,000	0		12,157	2,834,157
Proprietary							
Workers Comp Insurance	0	0	840,000	0		1,556,524	2,396,524
Unemployment Insurance	0	0	30,000	0		1,957,027	1,987,027
Group Insurance	0	0	897,000	0		767,104	1,664,104
SUBTOTAL OTHER FUNDS	23,736,956	11,946,592	52,096,755	0	25,000	14,817,316	102,622,620
TOTAL ALL FUNDS	76,290,474	39,925,906	86,565,762	22,613,220	2,075,000	43,423,223	270,893,586
Less: Interfund Transfers			0		0		(22,613,220)
NET ALL FUNDS	76,290,474	39,925,906	86,565,762	22,613,220	2,075,000	43,423,223	248,280,366

	(1)	(2)	(3)	(4)
	ACTUAL	ACTUAL	FISCAL YEAR 2025-26	
	YEAR ENDING	PRIOR YEAR	FINAL	AMENDED
REVENUE	6/30/2024	ENDING 6/30/25	APPROVED	APPROVED
1000 LOCAL SOURCES				
1100 Tax Revenue				
1300 Tuition				
1500 Earnings on Investments	63,017	799,779	550,000	550,000
1600 Food Service Revenue				
1611 Daily Sales - School Lunch				
1612 Daily Sales - School Breakfast				
1613 Daily Sales - Special Milk				
1614 Daily Sales - After School Program				
1700 District Activities Revenue				
1800 Community Service Activities				
1900 Other Revenues	354,254	604,592	100,000	100,000
1910 Rentals		45,699		
1920 Donations				
TOTAL LOCAL SOURCES	417,271	1,450,070	650,000	650,000
3000 REVENUE FROM STATE SOURCES				
3110 Distributive School Fund				
3110 PCFP Adjusted Base Per-Pupil Funding	98,022,737	102,308,107	102,315,864	100,638,178
3113 PCFP Auxiliary - Transportation	5,007,439	5,008,400	5,367,830	5,367,830
3115 PCFP Local Special Education	9,566,849	9,568,684	11,959,030	11,959,030
3200 Restricted Funding/Grants -in-Aid Rev				
3210 Special Transportation				
3220 Adult High School Diploma				
3230 Class Size Reduction				
3800 In Lieu of Taxes				
3900 For/on behalf of School District				
TOTAL STATE SOURCES	112,597,025	116,885,191	119,642,724	117,965,038
4000 FEDERAL SOURCES				
4100 Unrestricted - Direct Fed Gov't				
4200 Unrestricted - State Agency				
4300 Restricted - Direct				
4500 Restricted - State Agency				
4700 Federal Other Flow Through				
4710 Forrest Revenue	109,840	11,356	11,000	11,000
4703 E-Rate	244,772	1,035,477	150,000	150,000
4800 Revenue in Lieu of Taxes				
4900 Revenue for-on behalf of School District				
TOTAL FEDERAL SOURCES	354,613	1,046,833	161,000	161,000
5000 OTHER SOURCES OF FUNDS				
5100 Insurance of Bonds				
5110 Bond Principal				
5120 Premium/Discount of Bond Sale				
5200 Transfers from Other Funds				
5300 Gain/Loss on Disposal of Assets				
5400 Loan Proceeds (>12 months)				
5500 Medium Term Note Proceeds				
5600 Other Long-Term Debt Proceeds				
TOTAL OTHER SOURCES	0	0	0	0
8000 OPENING FUND BALANCE				
Reserved Opening Balance (NPM)				
Unreserved Opening Balance	17,054,019	22,337,973	20,398,657	21,447,175
TOTAL OPENING BALANCE	17,054,019	22,337,973	20,398,657	21,447,175
Prior Period Adjustments				
Residual Equity transfers				
TOTAL ALL RESOURCES	130,422,928	141,720,068	140,852,381	140,223,213

	(1)	(2)	(3)	(4)
	ACTUAL	ACTUAL	FISCAL YEAR 2025-26	
PROGRAM FUNCTION OBJECT	YEAR ENDING	PRIOR YEAR	FINAL	AMENDED
	6/30/2024	ENDING 6/30/25	APPROVED	APPROVED
100 REGULAR PROGRAMS				
1000 Instruction				
100 Salaries	27,857,339	28,718,643	28,774,000	28,374,518
200 Benefits	12,467,978	13,057,887	16,419,000	16,157,314
300/400/500 Purchased Service	395,709	290,988	575,000	575,000
600 Supplies	1,964,391	1,669,729	1,776,000	1,776,000
700 Property	0	0	0	0
800 Other	5,377	46,626	50,000	50,000
100 TOTAL REGULAR PROGRAMS	42,690,794	43,783,873	47,594,000	46,932,832
300 VOCATIONAL & TECHNICAL PROGRAMS				
1000 Instruction				
100 Salaries	1,136,964	1,237,544	1,310,000	1,260,000
200 Benefits	517,912	563,374	722,000	700,000
300/400/500 Purchased Service	113,719	121,781	95,000	95,000
600 Supplies	77,699	58,691	100,000	100,000
700 Property				
800 Other	3,285	1,629	5,000	5,000
2200 Instructional Staff Support				
100 Salaries				
200 Benefits				
300/400/500 Purchased Service				
600 Supplies				
700 Property				
800 Other				
300 TOTAL VOCATIONAL & TECHNICAL PROGRAMS	1,849,579	1,983,019	2,232,000	2,160,000
440 SUMMER SCHOOL				
1000 Instruction				
100 Salaries			135,000	5,000
200 Benefits			37,000	1,000
300/400/500 Purchased Service			13,000	0
600 Supplies			15,000	0
700 Property				
800 Other				
440 TOTAL SUMMER SCHOOL	0	0	200,000	6,000
600 ADULT EDUCATION				
1000 Instruction				
100 Salaries				
200 Benefits				
300/400/500 Purchased Service				
600 Supplies				
700 Property				
800 Other				
600 TOTAL ADULT EDUCATION	0	0	0	0

	(1)	(2)	(3)	(4)
	ACTUAL	ACTUAL	FISCAL YEAR 2025-26	
PROGRAM FUNCTION OBJECT	YEAR ENDING	PRIOR YEAR	FINAL	AMENDED
	6/30/2024	ENDING 6/30/25	APPROVED	APPROVED
910 COCURRICULAR PROGRAMS				
1000 Instruction				
100 Salaries	274,284	289,213	335,000	300,000
200 Benefits	9,285	12,754	54,000	54,000
300/400/500 Purchased Service	3,000	3,730	5,000	5,000
600 Supplies	967	506,775	75,000	75,000
700 Property				
800 Other	960	680	5,000	5,000
2700 Student Transportation				
100 Salaries				
200 Benefits				
300/400/500 Purchased Service				
600 Supplies				
700 Property				
800 Other				
2900 Other Direct Support				
100 Salaries				
200 Benefits				
300/400/500 Purchased Service				
600 Supplies				
700 Property				
800 Other				
910 TOTAL COCURRICULAR PROGRAMS	288,496	813,152	474,000	439,000
920 ATHLETICS				
1000 Instruction				
100 Salaries	723,904	709,722	875,000	725,000
200 Benefits	67,243	69,727	80,000	80,000
300/400/500 Purchased Service	255,182	253,245	265,000	265,000
600 Supplies	431,576	483,975	650,000	550,000
700 Property	203,019	492,606	115,000	115,000
800 Other	22,338	10,443	32,000	32,000
2200 Instructional Staff Support				
100 Salaries				
200 Benefits				
300/400/500 Purchased Service				
600 Supplies				
700 Property				
800 Other				
2700 Student Transportation				
100 Salaries				
200 Benefits				
300/400/500 Purchased Service				
600 Supplies				
700 Property				
800 Other				
920 TOTAL ATHLETICS	1,703,262	2,019,718	2,017,000	1,767,000

	(1)	(2)	(3)	(4)
	ACTUAL	ACTUAL	FISCAL YEAR 2025-26	
	YEAR ENDING	PRIOR YEAR	FINAL	AMENDED
PROGRAM FUNCTION OBJECT	6/30/2024	ENDING 6/30/25	APPROVED	APPROVED
000 UNDISTRIBUTED EXPENDITURES				
2100 Student Support				
100 Salaries	2,769,304	2,872,474	3,062,000	3,137,000
200 Benefits	1,200,371	1,294,976	1,638,000	1,663,000
300/400/500 Purchased Service	14,444	62,568	55,000	55,000
600 Supplies	56,435	20,313	80,000	80,000
700 Property				
800 Other				
2100 SUBTOTAL	4,040,554	4,250,331	4,835,000	4,935,000
2200 Instructional Staff Support				
100 Salaries	1,189,509	1,758,995	1,717,000	1,717,000
200 Benefits	441,579	545,245	656,000	656,000
300/400/500 Purchased Service	202,278	122,026	275,000	275,000
600 Supplies	599,710	445,716	450,000	450,000
700 Property				
800 Other	40,842	11,045	50,000	50,000
2200 SUBTOTAL	2,473,918	2,883,027	3,148,000	3,148,000
2300 General Administration				
100 Salaries	692,501	708,694	709,000	709,000
200 Benefits	574,577	553,739	542,000	542,000
300/400/500 Purchased Service	372,635	336,310	400,000	492,000
600 Supplies	107,684	58,724	110,000	110,000
700 Property	92,247	0	25,000	25,000
800 Other	50,078	41,803	50,000	150,000
2300 SUBTOTAL	1,889,722	1,699,270	1,836,000	2,028,000
2400 School Administration				
100 Salaries	6,246,077	6,568,398	6,790,000	6,790,000
200 Benefits	2,584,519	2,724,173	3,477,000	3,477,000
300/400/500 Purchased Service	289,477	250,374	330,000	330,000
600 Supplies	213,328	240,357	239,000	239,000
700 Property	0	0	0	0
800 Other	9,041	11,497	10,000	10,000
2400 SUBTOTAL	9,342,442	9,794,799	10,846,000	10,846,000
2500 Central Services				
100 Salaries	2,233,723	2,500,398	2,526,000	2,526,000
200 Benefits	752,722	927,129	1,230,000	1,230,000
300/400/500 Purchased Service	1,962,235	1,515,280	1,563,000	1,563,000
600 Supplies	1,199,048	1,173,997	1,197,000	1,197,000
700 Property	468,513	0	25,000	25,000
800 Other	32,343	12,399	10,000	10,000
2500 SUBTOTAL	6,648,584	6,129,203	6,551,000	6,551,000
2600 Operations and Maintenance of Plant				
100 Salaries	3,854,737	4,277,367	4,310,000	4,310,000
200 Benefits	1,393,842	1,608,988	2,119,000	2,119,000
300/400/500 Purchased Service	4,591,564	5,572,096	3,700,000	3,700,000
600 Supplies	4,741,922	4,077,957	4,067,000	4,067,000
700 Property	410,292	385,506	550,000	550,000
800 Other	68,586	28,688	60,000	60,000
2600 SUBTOTAL	15,060,943	15,950,602	14,806,000	14,806,000
2700 Student Transportation				
100 Salaries	2,616,704	2,861,958	2,767,000	2,700,000
200 Benefits	943,739	1,069,172	1,357,000	1,300,000
300/400/500 Purchased Service	390,303	315,953	846,890	846,890
600 Supplies	1,093,597	1,032,514	608,000	1,968,000
700 Property	980,678	165,376	1,460,000	100,000
800 Other	2,692	3,491	20,000	20,000
2700 SUBTOTAL	6,027,713	5,448,464	7,058,890	6,934,890
TOTAL SUPPORT SERVICES	45,483,876	46,155,696	49,080,890	49,248,890

	(1)	(2)	(3)	(4)
	ACTUAL	ACTUAL	FISCAL YEAR 2025-26	
PROGRAM FUNCTION OBJECT	YEAR ENDING	PRIOR YEAR	FINAL	AMENDED
	6/30/2024	ENDING 6/30/25	APPROVED	APPROVED
000 UNDISTRIBUTED EXPENDITURES (continued)				
4300 Architecture & Eng				
100 Salaries				
200 Benefits				
300/400/500 Purchased Service		1,258,436		340,000
600 Supplies				
700 Property				
800 Other				
4500 SUBTOTAL	0	1,258,436	0	340,000
4500 Building Acquisition & Construction				
100 Salaries				
200 Benefits				
300/400/500 Purchased Service		17,785		25,000
600 Supplies				50,000
700 Property	132,858			
800 Other				
4500 SUBTOTAL	132,858	17,785	0	75,000
4600 Site Improvement				
100 Salaries				
200 Benefits				
300/400/500 Purchased Service	48,808	1,070		
600 Supplies				
700 Property		82,095		
800 Other		26,483		
4600 SUBTOTAL	48,808	109,648	0	0
4700 Building Improvements				
100 Salaries				
200 Benefits				
300/400/500 Purchased Service	362,282	2,850,028		
600 Supplies				
700 Property		108,687		
800 Other		28,625		
4700 Subtotal	362,282	2,987,340	0	0
4000 TOTAL FACILITIES ACQUISITION AND CONSTRUCTION	543,948	4,373,209	0	415,000
5100 Debt Service				
Principal				
Interest				
5100 TOTAL DEBT SERVICE	0	0	0	0
6200 Other Fund Transfers				
910 Interfund Transfers	15,525,000	21,144,225	22,613,220	22,613,220
				0
5300 Conversion Factor Reduction				
000 TOTAL UNDISTRIBUTED EXPENDITURES	61,552,824	71,673,130	71,694,110	72,277,110
TOTAL ALL EXPENDITURES	108,084,955	120,272,893	124,211,110	123,581,942
6300 Contingency	0	0	2,050,000	2,050,000
ENDING FUND BALANCE				
Reserved Ending Balance(Inv. & Enc.)				
Unresolved Budget Shortfall				
Unreserved Ending Balance	22,337,973	21,447,175	14,591,271	14,591,271
TOTAL ENDING FUND BALANCE	22,337,973	21,447,175	14,591,271	14,591,271
TOTAL APPLICATIONS	130,422,928	141,720,068	140,852,381	140,223,213

	(1)	(2)	(3)	(4)
	ACTUAL	ACTUAL	FISCAL YEAR 2025-26	
	YEAR ENDING	PRIOR YEAR	FINAL	AMENDED
REVENUE	6/30/2024	ENDING 6/30/25	APPROVED	APPROVED
1000 LOCAL SOURCES				
1500 Earnings on Investments				
TOTAL LOCAL SOURCES	0	0	0	0
3000 REVENUE FROM STATE SOURCES				
State Education Funding				
3110 Distributive School Fund				
3115 Special Education - DSA Funding				
3200 Restricted Funding/Grants -in-Aid Rev				
3210 Special Transportation				
3220 Adult High School Diploma				
3230 Class Size Reduction				
3254 PCFP English Learner	1,956,810	2,168,977	2,270,633	2,270,633
3800 In Lieu of Taxes				
3900 For/on behalf of School District				
TOTAL STATE SOURCES	1,956,810	2,168,977	2,270,633	2,270,633
4000 FEDERAL SOURCES				
4100 Unrestricted - Direct Fed Gov't				
'4103 Energy Education / E-Rate				
4200 Unrestricted - State Agency				
4300 Restricted - Direct				
4500 Restricted - State Agency				
4700 Federal Other Flow Through				
4710 Forrest Revenue				
47200 Federal Medicaid Outgoing Paym				
4900 Revenue for-on behalf of School District				
TOTAL FEDERAL SOURCES	0	0	0	0
5000 OTHER SOURCES OF FUNDS				
5100 Insurance of Bonds				
5110 Bond Principal				
5120 Premium/Discount of Bond Sale				
5200 Transfers from Other Funds	500,000	1,212,207	1,052,000	1,052,000
5300 Gain/Loss on Disposal of Assets				
5400 Loan Proceeds (>12 months)				
5500 Capital Lease Proceeds				
5600 Other Long-Term Debt Proceeds				
TOTAL OTHER SOURCES	500,000	1,212,207	1,052,000	1,052,000
8000 OPENING FUND BALANCE				
Reserved Opening Balance (NPM)				
Unreserved Opening Balance	200,702	19,361	0	435,133
TOTAL OPENING BALANCE	200,702	19,361	0	435,133
Prior Period Adjustments				
Residual Equity transfers				
TOTAL ALL RESOURCES	2,657,512	3,400,545	3,322,633	3,757,766

	(1)	(2)	(3)	(4)
	ACTUAL	ACTUAL	FISCAL YEAR 2025-26	
	YEAR ENDING	PRIOR YEAR	FINAL	AMENDED
PROGRAM FUNCTION OBJECT	6/30/2024	ENDING 6/30/25	APPROVED	APPROVED
400 OTHER INSTRUCTIONAL PROGRAMS				
1000 Instruction				
100 Salaries	1,162,980	1,505,588	1,386,000	1,621,133
200 Benefits	550,632	688,468	786,000	786,000
300/400/500 Purchased Service	198,365	50,917	222,000	222,000
600 Supplies	540	0	24,633	24,633
700 Property				
800 Other				
2100 Student Support Services				
100 Salaries				
200 Benefits				
300/400/500 Purchased Service				
600 Supplies				
700 Property				
800 Other				
2200 Instructional Support Services				
100 Salaries	480,226	482,377	552,000	727,000
200 Benefits	245,408	238,062	340,000	365,000
300/400/500 Purchased Service		0	10,000	10,000
600 Supplies		0	2,000	2,000
700 Property				
800 Other				
400 TOTAL OTHER INSTRUCTIONAL PROGRAMS	2,638,150	2,965,412	3,322,633	3,757,766
6200 Other Fund Transfers				
910 Interfund Transfers				
5300 Conversion Factor Reduction				
000 TOTAL UNDISTRIBUTED EXPENDITURES	0	0	0	0
TOTAL ALL EXPENDITURES	2,638,150	2,965,412	3,322,633	3,757,766
6300 Contingency				
ENDING FUND BALANCE				
Reserved Ending Balance				
Unreserved Ending Balance	19,361	435,133	0	0
TOTAL ENDING FUND BALANCE	19,361	435,133	0	0
TOTAL APPLICATIONS	2,657,512	3,400,545	3,322,633	3,757,766

	(1)	(2)	(3)	(4)
	ACTUAL	ACTUAL	FISCAL YEAR 2025-26	
	YEAR ENDING	PRIOR YEAR	FINAL	AMENDED
REVENUE	6/30/2024	ENDING 6/30/25	APPROVED	APPROVED
1000 LOCAL SOURCES				
1500 Earnings on Investments				
TOTAL LOCAL SOURCES	0	0	0	0
3000 REVENUE FROM STATE SOURCES				
State Education Funding				
3110 Distributive School Fund				
3115 Special Education - DSA Funding				
3200 Restricted Funding/Grants -in-Aid Rev				
3210 Special Transportation				
3220 Adult High School Diploma				
3230 Class Size Reduction				
3256 PCFP Gifted and Talented	27,974	47,446	67,780	67,780
3800 In Lieu of Taxes				
3900 For/on behalf of School District				
TOTAL STATE SOURCES	27,974	47,446	67,780	67,780
4000 FEDERAL SOURCES				
4100 Unrestricted - Direct Fed Gov't				
'4103 Energy Education / E-Rate				
4200 Unrestricted - State Agency				
4300 Restricted - Direct				
4500 Restricted - State Agency				
4700 Federal Other Flow Through				
4710 Forrest Revenue				
47200 Federal Medicaid Outgoing Paym				
4900 Revenue for-on behalf of School District				
TOTAL FEDERAL SOURCES	0	0	0	0
5000 OTHER SOURCES OF FUNDS				
5100 Insurance of Bonds				
5110 Bond Principal				
5120 Premium/Discount of Bond Sale				
5200 Transfers from Other Funds	500,000	364,349	446,220	446,220
5300 Gain/Loss on Disposal of Assets				
5400 Loan Proceeds (>12 months)				
5500 Capital Lease Proceeds				
5600 Other Long-Term Debt Proceeds				
TOTAL OTHER SOURCES	500,000	364,349	446,220	446,220
8000 OPENING FUND BALANCE				
Reserved Opening Balance (NPM)				
Unreserved Opening Balance	68,830	170,296	0	169,752
TOTAL OPENING BALANCE	68,830	170,296	0	169,752
Prior Period Adjustments				
Residual Equity transfers				
TOTAL ALL RESOURCES	596,804	582,091	514,000	683,752

	(1)	(2)	(3)	(4)
	ACTUAL	ACTUAL	FISCAL YEAR 2025-26	
	YEAR ENDING	PRIOR YEAR	FINAL	AMENDED
PROGRAM FUNCTION OBJECT	6/30/2024	ENDING 6/30/25	APPROVED	APPROVED
400 OTHER INSTRUCTIONAL PROGRAMS				
1000 Instruction				
100 Salaries	261,814	267,628	289,000	438,752
200 Benefits	123,518	129,851	154,000	174,000
300/400/500 Purchased Service		8,492	41,000	41,000
600 Supplies	41,176	6,368	30,000	30,000
700 Property				
800 Other				
2100 Student Support Services				
100 Salaries				
200 Benefits				
300/400/500 Purchased Service				
600 Supplies				
700 Property				
800 Other				
2200 Instructional Support Services				
100 Salaries				
200 Benefits				
300/400/500 Purchased Service				
600 Supplies				
700 Property				
800 Other				
400 TOTAL OTHER INSTRUCTIONAL PROGRAMS	426,508	412,339	514,000	683,752
6200 Other Fund Transfers				
910 Interfund Transfers				
5300 Conversion Factor Reduction				
000 TOTAL UNDISTRIBUTED EXPENDITURES	0	0	0	0
TOTAL ALL EXPENDITURES	426,508	412,339	514,000	683,752
6300 Contingency				
ENDING FUND BALANCE				
Reserved Ending Balance				
Unreserved Ending Balance	170,296	169,752	0	0
TOTAL ENDING FUND BALANCE	170,296	169,752	0	0
TOTAL APPLICATIONS	596,804	582,091	514,000	683,752

	(1)	(2)	(3)	(4)
	ACTUAL	ACTUAL	FISCAL YEAR 2025-26	
	YEAR ENDING	PRIOR YEAR	FINAL	AMENDED
	6/30/2024	ENDING 6/30/25	APPROVED	APPROVED
REVENUE				
1000 LOCAL SOURCES				
1500 Earnings on Investments				
TOTAL LOCAL SOURCES	0	0	0	0
3000 REVENUE FROM STATE SOURCES				
State Education Funding				
3110 Distributive School Fund				
3115 Special Education - DSA Funding				
3200 Restricted Funding/Grants -in-Aid Rev				
3210 Special Transportation				
3220 Adult High School Diploma				
3230 Class Size Reduction				
3255 PCFP At-Risk	1,650,624	1,093,903	1,281,702	1,281,702
3800 In Lieu of Taxes				
3900 For/on behalf of School District				
TOTAL STATE SOURCES	1,650,624	1,093,903	1,281,702	1,281,702
4000 FEDERAL SOURCES				
4100 Unrestricted - Direct Fed Gov't				
'4103 Energy Education / E-Rate				
4200 Unrestricted - State Agency				
4300 Restricted - Direct				
4500 Restricted - State Agency				
4700 Federal Other Flow Through				
4710 Forrest Revenue				
47200 Federal Medicaid Outgoing Paym				
4900 Revenue for-on behalf of School District				
TOTAL FEDERAL SOURCES	0	0	0	0
5000 OTHER SOURCES OF FUNDS				
5100 Insurance of Bonds				
5110 Bond Principal				
5120 Premium/Discount of Bond Sale				
5200 Transfers from Other Funds	450,000	893,677	960,000	960,000
5300 Gain/Loss on Disposal of Assets				
5400 Loan Proceeds (>12 months)				
5500 Capital Lease Proceeds				
5600 Other Long-Term Debt Proceeds				
TOTAL OTHER SOURCES	450,000	893,677	960,000	960,000
8000 OPENING FUND BALANCE				
Reserved Opening Balance (NPM)				
Unreserved Opening Balance	235,313	720,173	331,298	720,173
TOTAL OPENING BALANCE	235,313	720,173	331,298	720,173
Prior Period Adjustments				
Residual Equity transfers				
TOTAL ALL RESOURCES	2,335,937	2,707,753	2,573,000	2,961,875

	(1)	(2)	(3)	(4)
	ACTUAL	ACTUAL	FISCAL YEAR 2025-26	
	YEAR ENDING	PRIOR YEAR	FINAL	AMENDED
PROGRAM FUNCTION OBJECT	6/30/2024	ENDING 6/30/25	APPROVED	APPROVED
PROGRAM FUNCTION OBJECT				
400 OTHER INSTRUCTIONAL PROGRAMS				
1000 Instruction				
100 Salaries	809,898	911,063	1,101,000	1,255,000
200 Benefits	379,739	471,780	659,000	708,300
300/400/500 Purchased Service	5,250	0	75,000	75,000
600 Supplies	213,441	214,249	210,000	210,000
700 Property				
800 Other				
2100 Student Support Services				
100 Salaries	58,034	66,023	78,000	128,000
200 Benefits	20,875	33,222	41,000	51,500
300/400/500 Purchased Service	0	0	25,000	25,000
600 Supplies	0	0	10,000	10,000
700 Property				
800 Other				
2200 Instructional Support Services				
100 Salaries	90,611	201,141	228,000	288,075
200 Benefits	37,916	90,102	108,000	123,000
300/400/500 Purchased Service		0	18,000	33,000
600 Supplies		0	20,000	55,000
700 Property				
800 Other				
400 TOTAL OTHER INSTRUCTIONAL PROGRAMS	1,615,764	1,987,580	2,573,000	2,961,875
TOTAL SUPPORT SERVICES	1,615,764	1,987,580	2,573,000	2,961,875
6200 Other Fund Transfers				
910 Interfund Transfers				
5300 Conversion Factor Reduction				
000 TOTAL UNDISTRIBUTED EXPENDITURES	1,615,764	1,987,580	2,573,000	2,961,875
TOTAL ALL EXPENDITURES	1,615,764	1,987,580	2,573,000	2,961,875
6300 Contingency				
ENDING FUND BALANCE				
Reserved Ending Balance				
Unreserved Ending Balance	720,173	720,173	(0)	0
TOTAL ENDING FUND BALANCE	720,173	720,173	(0)	0
TOTAL APPLICATIONS	2,335,937	2,707,753	2,573,000	2,961,875

	(1)	(2)	(3)	(4)
	ACTUAL	ACTUAL	FISCAL YEAR 2025-26	
	YEAR ENDING	PRIOR YEAR	FINAL	AMENDED
	6/30/2024	ENDING 6/30/25	APPROVED	APPROVED
REVENUE				
3000 REVENUE FROM STATE SOURCES				
3110 Distributive School Fund				
3110 PCFP Adjusted Base Per-Pupil Funding				
3113 Auxiliary - Transportation				
3115 Local Special Education				
3200 Restricted Funding/Grants -in-Aid Rev	2,237,669	3,990,544	3,114,107	3,114,107
3210 Special Transportation				
3220 Adult High School Diploma				
3250 Restricted State Funding				
3800 In Lieu of Taxes				
3900 For/on behalf of School District				
TOTAL STATE SOURCES	2,237,669	3,990,544	3,114,107	3,114,107
4000 FEDERAL SOURCES				
4100 Unrestricted - Direct Fed Gov't				
4103 Energy Education / E-Rate				
4200 Unrestricted - State Agency				
4300 Restricted - Direct				
4500 Restricted - State Agency				
4700 Federal Other Flow Through				
4710 Forrest Revenue				
47200 Federal Medicaid Outgoing Paym				
4900 Revenue for-on behalf of School District				
TOTAL FEDERAL SOURCES	0	0	0	0
5000 OTHER SOURCES OF FUNDS				
5100 Insurance of Bonds				
5110 Bond Principal				
5120 Premium/Discount of Bond Sale				
5200 Transfers from Other Funds				
5300 Gain/Loss on Disposal of Assets				
5400 Loan Proceeds (>12 months)				
5500 Capital Lease Proceeds				
5600 Other Long-Term Debt Proceeds				
TOTAL OTHER SOURCES	0	0	0	0
8000 OPENING FUND BALANCE				
Reserved Opening Balance (NPM)				
Unreserved Opening Balance				
TOTAL OPENING BALANCE	0	0	0	0
Prior Period Adjustments				
Residual Equity transfers				
TOTAL ALL RESOURCES	2,237,669	3,990,544	3,114,107	3,114,107

	(1)	(2)	(3)	(4)
	ACTUAL	ACTUAL	FISCAL YEAR 2025-26	
	YEAR ENDING	PRIOR YEAR	FINAL	AMENDED
PROGRAM FUNCTION OBJECT	6/30/2024	ENDING 6/30/25	APPROVED	APPROVED
100 REGULAR PROGRAMS				
1000 Instruction				
100 Salaries	1,133,722	2,021,821	1,577,772	1,577,772
200 Benefits	357,524	637,589	497,557	497,557
300/400/500 Purchased Service				
600 Supplies				
700 Property				
100 TOTAL REGULAR PROGRAMS	1,491,245	2,659,411	2,075,329	2,075,329
000 UNDISTRIBUTED EXPENDITURES				
2100 Student Support				
100 Salaries	171,527	305,893	238,710	238,710
200 Benefits	45,326	80,831	63,078	63,078
300/400/500 Purchased Service				
600 Supplies				
700 Property				
2100 SUBTOTAL	216,853	386,724	301,789	301,789
2200 Instructional Staff Support				
100 Salaries	65,330	116,505	90,918	90,918
200 Benefits	14,989	26,730	20,859	20,859
300/400/500 Purchased Service				
600 Supplies				
700 Property				
2200 SUBTOTAL	80,318	143,236	111,777	111,777
2300 General Administration				
100 Salaries	6,553	11,687	9,120	9,120
200 Benefits	1,266	2,258	1,762	1,762
300/400/500 Purchased Service				
600 Supplies				
700 Property				
2300 SUBTOTAL	7,819	13,945	10,882	10,882

	(1)	(2)	(3)	(4)
	ACTUAL	ACTUAL	FISCAL YEAR 2025-26	
	YEAR ENDING	PRIOR YEAR	FINAL	AMENDED
PROGRAM FUNCTION OBJECT	6/30/2024	ENDING 6/30/25	APPROVED	APPROVED
000 UNDISTRIBUTED EXPENDITURES (continued)				
2400 School Administration				
100 Salaries	71,156	126,896	99,026	99,026
200 Benefits	15,251	27,197	21,224	21,224
300/400/500 Purchased Service				
600 Supplies				
700 Property				
2400 SUBTOTAL	86,407	154,093	120,250	120,250
2500 Central Services				
100 Salaries	37,223	66,382	51,803	51,803
200 Benefits	8,119	14,480	11,299	11,299
300/400/500 Purchased Service				
600 Supplies				
700 Property				
2500 SUBTOTAL	45,343	80,862	63,102	63,102
2600 Operations and Maintenance of Plant				
100 Salaries	127,200	226,841	177,020	177,020
200 Benefits	26,262	46,835	36,549	36,549
300/400/500 Purchased Service				
600 Supplies				
700 Property				
2600 SUBTOTAL	153,462	273,676	213,569	213,569
2700 Student Transportation				
100 Salaries	98,577	175,797	137,187	137,187
200 Benefits	20,617	36,767	28,692	28,692
300/400/500 Purchased Service				
600 Supplies				
700 Property				
2700 SUBTOTAL	119,194	212,564	165,879	165,879
3100 Food Service Operations				
100 Salaries	31,536	56,239	43,888	43,888
200 Benefits	5,492	9,794	7,643	7,643
300/400/500 Purchased Service				
600 Supplies				
700 Property				
3100 SUBTOTAL	37,028	66,034	51,531	51,531
6200 Other Fund Transfers				
910 Interfund Transfers				
000 TOTAL UNDISTRIBUTED EXPENDITURES	746,423	1,331,133	1,038,778	1,038,778
TOTAL ALL EXPENDITURES	2,237,669	3,990,544	3,114,107	3,114,107
ENDING FUND BALANCE	0	0	0	0
Reserved Ending Balance		0	(0)	(0)
Unreserved Ending Balance	0	0	(0)	(0)
TOTAL ENDING FUND BALANCE	2,237,669	3,990,544	0	(0)
TOTAL APPLICATIONS	2,237,669	3,990,544	3,114,107	3,114,107

	(1)	(2)	(3)	(4)
	ACTUAL	ACTUAL	FISCAL YEAR 2025-26	
	YEAR ENDING	PRIOR YEAR	FINAL	AMENDED
	6/30/2024	ENDING 6/30/25	APPROVED	APPROVED
REVENUE				
1000 LOCAL SOURCES				
1100 Tax Revenue				
1190 Other Taxes				
1191 Franchise Taxes				
1192 Governmental Services Tax				
1200 Local Gov Units - Not School Districts				
1210 Rev in Lieu of Taxes				
1300 Tuition	177	182		
1400 Transportation Fees				
1500 Earnings on Investments				
1600 Food Service Revenue				
1611 Daily Sales - School Lunch				
1612 Daily Sales - School Breakfast				
1613 Daily Sales - Special Milk				
1614 Daily Sales - After School Program				
1700 District Activities Revenue				
1800 Community Service Activities				
1900 Other Revenues				
1910 Rentals				
1920 Donations				
1950/60 Services Provided other Governments				
1990 Miscellaneous				
TOTAL LOCAL SOURCES	177	182	0	0
3000 REVENUE FROM STATE SOURCES				
3110 Distributive School Fund				
3115 Special Education - DSA Funding				
3200 Restricted Funding/Grants -in-Aid Rev				
3210 Special Transportation				
3220 Adult High School Diploma	410,080	397,899	474,000	426,633
3230 Class Size Reduction				
3800 In Lieu of Taxes				
3900 For/on behalf of School District				
TOTAL STATE SOURCES	410,080	397,899	474,000	426,633
4000 FEDERAL SOURCES				
4100 Unrestricted - Direct Fed Gov't				
'4103 Energy Education / E-Rate				
4200 Unrestricted - State Agency				
4300 Restricted - Direct				
4500 Restricted - State Agency				
4700 Federal Other Flow Through				
4710 Forrest Revenue				
4800 Revenue in Lieu of Taxes				
4900 Revenue for-on behalf of School District				
TOTAL FEDERAL SOURCES	0	0		
8000 OPENING FUND BALANCE				
Reserved Opening Balance (NPM)				
Unreserved Opening Balance	6,055	6,232	6,299	6,542
TOTAL OPENING BALANCE	6,055	6,232	6,299	6,542
Prior Period Adjustments				
Residual Equity transfers				
TOTAL ALL RESOURCES	416,312	404,313	480,299	433,175

	(1)	(2)	(3)	(4)
	ACTUAL	ACTUAL	FISCAL YEAR 2025-26	
	YEAR ENDING	PRIOR YEAR	FINAL	AMENDED
PROGRAM FUNCTION OBJECT	6/30/2024	ENDING 6/30/25	APPROVED	APPROVED
600 ADULT EDUCATION PROGRAMS				
1000 Instruction				
100 Salaries	182,282	181,381	242,000	216,615
200 Benefits	89,583	94,034	110,000	126,918
300/400/500 Purchased Service	30,622	16	25,000	12,000
600 Supplies	50,568	42,400	50,000	
700 Property	50,533	0	25,000	
800 Other				
1000 Subtotal	403,587	317,831	452,000	355,532
2100 Student Support Services				
100 Salaries				
200 Benefits				
300/400/500 Purchased Service		22,032		
600 Supplies				
700 Property				
800 Other				
2100 Subtotal	0	22,032	0	0
2200 Instructional Support Services				
100 Salaries				
200 Benefits				
300/400/500 Purchased Service		504		
600 Supplies		32,855		
700 Property				
800 Other				
2200 Subtotal	0	33,359	0	0
2400 School Administration				
100 Salaries				
200 Benefits				
300/400/500 Purchased Service	0			600
600 Supplies				39,821
700 Property				
800 Other				
2400 Subtotal	0	0	0	40,421
2500 Central Services				
100 Salaries		0	10,000	
200 Benefits		0	2,000	
300/400/500 Purchased Service	4,554	15,871	10,000	30,680
600 Supplies	1,938			
700 Property				
800 Other				
2500 Subtotal	6,493	15,871	22,000	30,680
2600 Operations and Maintenance of Plant				
100 Salaries				
200 Benefits				
300/400/500 Purchased Service		8,678		
2600 SUBTOTAL		8,678		

	(1)	(2)	(3)	(4)
	ACTUAL	ACTUAL	FISCAL YEAR 2025-26	
	YEAR ENDING	PRIOR YEAR	FINAL	AMENDED
PROGRAM FUNCTION OBJECT	6/30/2024	ENDING 6/30/25	APPROVED	APPROVED
TOTAL SUPPORT SERVICES	410,080	397,771	474,000	426,633
6200 Other Fund Transfers				
910 Interfund Transfers				
5300 Conversion Factor Reduction				
000 TOTAL UNDISTRIBUTED EXPENDITURES	410,080	397,771	474,000	426,633
TOTAL ALL EXPENDITURES	410,080	397,771	474,000	426,633
6300 Contingency				
ENDING FUND BALANCE				
Reserved Ending Balance				
Unreserved Ending Balance	6,232	6,542	6,299	6,542
TOTAL ENDING FUND BALANCE	6,232	6,542	6,299	6,542
TOTAL APPLICATIONS	416,312	404,313	480,299	433,175

	(1)	(2)	(3)	(4)
	ACTUAL	ACTUAL	FISCAL YEAR 2025-26	
	YEAR ENDING	PRIOR YEAR	FINAL	AMENDED
REVENUE	6/30/2024	ENDING 6/30/25	APPROVED	APPROVED
3000 REVENUE FROM STATE SOURCES				
3110 Distributive School Fund				
3110 PCFP Adjusted Base Per-Pupil Funding				
3113 Auxiliary - Transportation				
3115 Local Special Education				
3200 Restricted Funding/Grants -in-Aid Rev	1,587,640	2,590,072	2,090,000	1,881,401
3210 Special Transportation				
3220 Adult High School Diploma				
3250 Restricted State Funding				
3800 In Lieu of Taxes				
3900 For/on behalf of School District				
TOTAL STATE SOURCES	1,587,640	2,590,072	2,090,000	1,881,401
4000 FEDERAL SOURCES				
4100 Unrestricted - Direct Fed Gov't				
4103 Energy Education / E-Rate				
4200 Unrestricted - State Agency				
4300 Restricted - Direct				
4500 Restricted - State Agency				
4700 Federal Other Flow Through				
4710 Forrest Revenue				
47200 Federal Medicaid Outgoing Paym				
4900 Revenue for-on behalf of School District				
TOTAL FEDERAL SOURCES	0	0	0	0
5000 OTHER SOURCES OF FUNDS				
5100 Isurance of Bonds				
5110 Bond Principal				
5120 Premium/Discount of Bond Sale				
5200 Transfers from Other Funds				
5300 Gain/Loss on Disposal of Assets				
5400 Loan Proceeds (>12 months)				
5500 Capital Lease Proceeds				
5600 Other Long-Term Debt Proceeds				
TOTAL OTHER SOURCES	0	0	0	0
8000 OPENING FUND BALANCE				
Reserved Opening Balance (NPM)				
Unreserved Opening Balance				
TOTAL OPENING BALANCE	0	0	0	0
Prior Period Adjustments				
Residual Equity transfers				
TOTAL ALL RESOURCES	1,587,640	2,590,072	2,090,000	1,881,401

	(1)	(2)	(3)	(4)
	ACTUAL	ACTUAL	FISCAL YEAR 2025-26	
	YEAR ENDING	PRIOR YEAR	FINAL	AMENDED
PROGRAM FUNCTION OBJECT	6/30/2024	ENDING 6/30/25	APPROVED	APPROVED
100 REGULAR PROGRAMS				
1000 Instruction				
100 Salaries	234,696	1,077,395	56,242	843,752
200 Benefits	107,299	551,678	28,128	474,783
300/400/500 Purchased Service	36,503			
600 Supplies	435,012	188,992	183,306	8,075
700 Property	11,806	0	15,218	
800 Other		142,800	4,730	
100 TOTAL REGULAR PROGRAMS	825,316	1,960,865	287,624	1,326,609
200 SPECIAL PROGRAMS				
1000 Instruction				
100 Salaries			800,000	
200 Benefits			320,000	
300/400/500 Purchased Service			119,000	
600 Supplies			50,000	
700 Property				
270 TOTAL SPECIAL PROGRAMS	0	0	1,289,000	0
300 VOCATIONAL & TECHNICAL PROGRAMS				
1000 Instruction				
100 Salaries	40,392		125,000	
200 Benefits	110,649		60,000	
300/400/500 Purchased Service	-	16,195	5,985	
600 Supplies	-	192,613	161,286	173,119
700 Property	-	10,145	138,877	118,092
800 Other	279	8,601	1,176	280
2100 Student Support				
100 Salaries				12,353
200 Benefits				9,898
300/400/500 Purchased Service				620
600 Supplies				
700 Property				
800 Other				
2200 Instructional Staff Support				
100 Salaries				800
200 Benefits				307
300/400/500 Purchased Service				30,894
600 Supplies				12,400
700 Property				
800 Other				8,840
300 TOTAL VOCATIONAL & TECHNICAL PROGRAMS	151,320	227,554	492,324	367,601
000 UNDISTRIBUTED EXPENDITURES				
2100 Student Support				
100 Salaries				
200 Benefits				
300/400/500 Purchased Service				
600 Supplies				
2100 SUBTOTAL	0	0	0	0

	(1)	(2)	(3)	(4)
	ACTUAL	ACTUAL	FISCAL YEAR 2025-26	
	YEAR ENDING	PRIOR YEAR	FINAL	AMENDED
PROGRAM FUNCTION OBJECT	6/30/2024	ENDING 6/30/25	APPROVED	APPROVED
2200 Instructional Staff Support				
100 Salaries		90,200		90,322
200 Benefits		38,485		45,438
300/400/500 Purchased Service	67,960	115,087		5,500
600 Supplies		720		500
700 Property				
800 Other				
2200 SUBTOTAL	67,960	244,492	0	141,760
2300 General Administration				
100 Salaries				
200 Benefits				
300/400/500 Purchased Service				
600 Supplies				
700 Property				
800 Other	24,040			
2300 SUBTOTAL	24,040	0	0	0
2500 Central Services				
100 Salaries	30,389	51,574		27,259
200 Benefits	16,070	27,926		15,871
300/400/500 Purchased Service				
600 Supplies	811	83		500
700 Property				
800 Other				
2500 SUBTOTAL	47,270	79,583	0	43,630
2600 Operations and Maintenance				
100 Salaries				
200 Benefits			21,052	-
300/400/500 Purchased Service		74,588		
600 Supplies	471,734			1,800
700 Property				
800 Other				
2600 SUBTOTAL	471,734	74,588	21,052	1,800
2900 Other Support				
800 Other		2,990		
2900 SUBTOTAL	0			
000 TOTAL UNDISTRIBUTED EXPENDITURES	611,004	401,653	21,052	187,190
TOTAL ALL EXPENDITURES	1,587,640	2,590,072	2,090,000	1,881,401
6300 Contingency				
ENDING FUND BALANCE				
Reserved Ending Balance	0	0	0	0
Unreserved Ending Balance	0	0	0	0
TOTAL ENDING FUND BALANCE	0	0	0	0
TOTAL APPLICATIONS	1,587,640	2,590,072	2,090,000	1,881,401

	(1)	(2)	(3)	(4)
	ACTUAL	ACTUAL	FISCAL YEAR 2025-26	
	YEAR ENDING	PRIOR YEAR	FINAL	AMENDED
REVENUE	6/30/2024	ENDING 6/30/25	APPROVED	APPROVED
1000 LOCAL SOURCES				
1100 Tax Revenue				
1110 Property Taxes				
1200 Local Gov Units - Not School Districts				
1210 Rev in Lieu of Taxes - Boat Tax				
1300 Tuition				
1400 Transportation Fees				
1900 Other Revenues				
1910 Rentals				
1920 Donations				
1950/60 Services Provided other Governments				
1990 Miscellaneous				
TOTAL LOCAL SOURCES	0	0	0	0
3000 REVENUE FROM STATE SOURCES				
3110 Distributive School Fund				
3115 Special Education - PCFP Funding				
3200 Restricted Funding/Grants -in-Aid Rev				
3210 Special Transportation				
3270 State Special Education Funding	4,895,480	5,048,529	4,998,000	5,185,020
3800 In Lieu of Taxes				
3900 For/on behalf of School District				
TOTAL STATE SOURCES	4,895,480	5,048,529	4,998,000	5,185,020
4000 FEDERAL SOURCES				
4800 Revenue in Lieu of Taxes				
4900 Revenue for-on behalf of School District				
TOTAL FEDERAL SOURCES	0	0		
5000 OTHER SOURCES OF FUNDS				
5100 Insurance of Bonds				
5110 Bond Principal				
5120 Premium/Discount of Bond Sale				
5200 Transfers from Other Funds	12,375,000	14,873,992	18,905,000	18,905,000
5300 Gain/Loss on Disposal of Assets				
5400 Loan Proceeds (>12 months)				
5500 Capital Lease Proceeds				
5600 Other Long-Term Debt Proceeds				
TOTAL OTHER SOURCES	12,375,000	14,873,992	18,905,000	18,905,000
8000 OPENING FUND BALANCE				
Reserved Opening Balance (NPM)				
Unreserved Opening Balance	770,199	415,969	0	1,022,108
TOTAL OPENING BALANCE	770,199	415,969	0	1,022,108
Prior Period Adjustments				
Residual Equity transfers				
TOTAL ALL RESOURCES	18,040,679	20,338,490	23,903,000	25,112,128

	(1)	(2)	(3)	(4)
	ACTUAL	ACTUAL	FISCAL YEAR 2025-26	
	YEAR ENDING	PRIOR YEAR	FINAL	AMENDED
PROGRAM FUNCTION OBJECT	6/30/2024	ENDING 6/30/25	APPROVED	APPROVED
200 SPECIAL PROGRAMS				
1000 Instruction				
100 Salaries	7,814,114	7,772,981	9,143,000	9,233,000
200 Benefits	3,820,264	3,927,237	5,344,000	5,349,000
300/400/500 Purchased Service	7,162	6,708	25,000	25,000
600 Supplies	31,920	98,930	90,000	90,000
700 Property				
800 Other				
1000 SUBTOTAL	11,673,460	11,805,856	14,602,000	14,697,000
2100 Student Support Services				
100 Salaries	2,840,193	2,509,710	4,275,000	3,375,000
200 Benefits	1,092,342	1,118,685	2,278,000	1,678,000
300/400/500 Purchased Service	1,025,879	2,439,691	1,282,000	3,696,128
600 Supplies	1,871	175,704	5,000	150,000
700 Property				
800 Other		832		
2100 SUBTOTAL	4,960,285	6,244,622	7,840,000	8,899,128
2200 Instruction Staff Support				
100 Salaries	13,018	15,865	21,000	21,000
200 Benefits	1,265	1,180	3,000	3,000
300/400/500 Purchased Service	0	3,492	4,000	4,000
600 Supplies	0	796		
700 Property				
800 Other		219		
2200 SUBTOTAL	14,283	21,552	28,000	28,000
2300 General Administration				
100 Salaries	204,089	214,471	219,000	244,000
200 Benefits	77,931	95,417	106,000	131,000
300/400/500 Purchased Service	4,454	10,406	30,000	30,000
600 Supplies	7,639	2,633	15,000	20,000
700 Property				
800 Other		107,745	95,000	95,000
2300 SUBTOTAL	294,113	430,672	465,000	520,000
2700 Student Transportation				
100 Salaries	489,932	562,145	602,000	602,000
200 Benefits	192,637	251,535	348,000	348,000
300/400/500 Purchased Service			15,000	15,000
600 Supplies			3,000	3,000
700 Property				
800 Other				
2700 SUBTOTAL	682,569	813,680	968,000	968,000
4000 TOTAL FACILITIES ACQUISITION AND CONSTRUCTION	0	0	0	0
6200 Other Fund Transfers				
910 Interfund Transfers				
5300 Conversion Factor Reduction				
200 TOTAL SPECIAL PROGRAMS	17,624,710	19,316,382	23,903,000	25,112,128
TOTAL ALL EXPENDITURES	17,624,710	19,316,382	23,903,000	25,112,128
6300 Contingency				
ENDING FUND BALANCE				
Reserved Ending Balance				
Unreserved Ending Balance	415,969	1,022,108	0	0
TOTAL ENDING FUND BALANCE	415,969	1,022,108	0	0
TOTAL APPLICATIONS	18,040,679	20,338,490	23,903,000	25,112,128

	(1)	(2)	(3)	(4)
	ACTUAL	ACTUAL	FISCAL YEAR 2025-26	
	YEAR ENDING	PRIOR YEAR	FINAL	AMENDED
	6/30/2024	ENDING 6/30/25	APPROVED	APPROVED
REVENUE				
1000 LOCAL SOURCES				
1100 Tax Revenue				
1110 Property Taxes				
1111 Net Proceeds of Mines				
1112 Net Proceeds Of Mines -Prior Year				
1120 School Support Taxes				
1150 Residential Construction Tax				
1190 Other Taxes				
1191 Franchise Taxes				
1192 Governmental Services Tax				
1200 Local Gov Units - Not School Districts				
1210 Rev in Lieu of Taxes - Boat Tax				
1300 Tuition				
1400 Transportation Fees				
1500 Earnings on Investments				
1600 Food Service Revenue				
1611 Daily Sales - School Lunch				
1612 Daily Sales - School Breakfast				
1613 Daily Sales - Special Milk				
1614 Daily Sales - After School Program				
1700 District Activities Revenue				
1800 Community Service Activities				
1900 Other Revenues				
1910 Rentals				
1920 Donations	29,900	17,350	15,000	15,000
1950/60 Services Provided other Governments				
1990 Miscellaneous				
TOTAL LOCAL SOURCES	29,900	17,350	15,000	15,000
5000 OTHER SOURCES OF FUNDS				
5100 Insurance of Bonds				
5110 Bond Principal				
5120 Premium/Discount of Bond Sale				
5200 Transfers from Other Funds				
5300 Gain/Loss on Disposal of Assets				
5400 Loan Proceeds (>12 months)				
5500 Capital Lease Proceeds				
5600 Other Long-Term Debt Proceeds				
TOTAL OTHER SOURCES	0	0	0	0
8000 OPENING FUND BALANCE				
Reserved Opening Balance (NPM)				
Unreserved Opening Balance	31,806	57,700	52,700	46,346
TOTAL OPENING BALANCE	31,806	57,700	52,700	46,346
Prior Period Adjustments				
Residual Equity transfers				
TOTAL ALL RESOURCES	61,706	75,050	67,700	61,346

	(1)	(2)	(3)	(4)
	ACTUAL	ACTUAL	FISCAL YEAR 2025-26	
	YEAR ENDING	PRIOR YEAR	FINAL	AMENDED
PROGRAM FUNCTION OBJECT	6/30/2024	ENDING 6/30/25	APPROVED	APPROVED
100 REGULAR PROGRAMS				
1000 Instruction				
100 Salaries				
200 Benefits	4,006	0	25,000	25,000
300/400/500 Purchased Service				
600 Supplies				0
700 Property				
800 Other				
100 TOTAL REGULAR PROGRAMS	4,006	0	25,000	25,000
000 UNDISTRIBUTED EXPENDITURES				
2100 Student Support				
100 Salaries				
200 Benefits				
300/400/500 Purchased Service				
600 Supplies			16,000	16,000
700 Property				
800 Other				
2200 Instruction Staff Support				
100 Salaries				
200 Benefits				
300/400/500 Purchased Service		8,000		
600 Supplies		453		
700 Property				
800 Other				
2600 Operations and Maintenance				
100 Salaries				
200 Benefits				
300/400/500 Purchased Service		600		
600 Supplies		19,651		
700 Property				
800 Other				
000 TOTAL UNDISTRIBUTED EXPENDITURES	0	28,704	16,000	16,000
TOTAL ALL EXPENDITURES	4,006	28,704	41,000	41,000
6300 Contingency				
ENDING FUND BALANCE				
Reserved Ending Balance				
Unreserved Ending Balance	57,700	46,346	26,700	20,346
TOTAL ENDING FUND BALANCE	57,700	46,346	26,700	20,346
TOTAL APPLICATIONS	61,706	75,050	67,700	61,346

	(1)	(2)	(3)	(4)
	ACTUAL	ACTUAL	FISCAL YEAR 2025-26	
	YEAR ENDING	PRIOR YEAR	FINAL	AMENDED
	6/30/2024	ENDING 6/30/25	APPROVED	APPROVED
REVENUE				
1000 LOCAL SOURCES				
1100 Tax Revenue				
1400 Transportation Fees				
1500 Earnings on Investments				
1600 Food Service Revenue				
1611 Daily Sales - School Lunch				
1612 Daily Sales - School Breakfast				
1613 Daily Sales - Special Milk				
1614 Daily Sales - After School Program				
1700 District Activities Revenue				
1800 Community Service Activities				
1900 Other Revenues				
1910 Rentals				
1920 Donations				
1950/60 Services Provided other Governments				
1990 Miscellaneous				
TOTAL LOCAL SOURCES	0	0	0	0
3000 REVENUE FROM STATE SOURCES				
3110 Distributive School Fund				
3115 Special Education - DSA Funding				
3200 Restricted Funding/Grants -in-Aid Rev				
3210 Special Transportation				
3220 Adult High School Diploma				
3230 Class Size Reduction				
3800 In Lieu of Taxes				
3900 For/on behalf of School District				
TOTAL STATE SOURCES	0	0	0	0
4000 FEDERAL SOURCES				
4100 Unrestricted - Direct Fed Gov't				
4103 Energy Education / E-Rate				
4200 Unrestricted - State Agency				
4300 Restricted - Direct				
4500 Restricted - State Agency	8,690,768	7,795,878	6,908,000	6,166,369
4700 Federal Other Flow Through				
4710 Forrest Revenue				
4800 Revenue in Lieu of Taxes				
4900 Revenue for-on behalf of School District				
TOTAL FEDERAL SOURCES	8,690,768	7,795,878	6,908,000	6,166,369
5000 OTHER SOURCES OF FUNDS				
5300 Gain/Loss on Disposal of Assets				
5400 Loan Proceeds (>12 months)				
5500 Capital Lease Proceeds				
5600 Other Long-Term Debt Proceeds				
TOTAL OTHER SOURCES	0	0	0	0
8000 OPENING FUND BALANCE				
Reserved Opening Balance (NPM)				
Unreserved Opening Balance		0	0	0
TOTAL OPENING BALANCE	0	0	0	0
Prior Period Adjustments				
Residual Equity transfers				
TOTAL ALL RESOURCES	8,690,768	7,795,878	6,908,000	6,166,369

	(1)	(2)	(3)	(4)
	ACTUAL	ACTUAL	FISCAL YEAR 2025-26	
	YEAR ENDING	PRIOR YEAR	FINAL	AMENDED
PROGRAM FUNCTION OBJECT	6/30/2024	ENDING 6/30/25	APPROVED	APPROVED
100 REGULAR PROGRAMS				
1000 Instruction				
100 Salaries	255,791	443,772	650,000	155,100
200 Benefits	62,496	21,854	100,000	12,991
300/400/500 Purchased Service	1,039,522	547,805	113,000	20,000
600 Supplies	1,190,076	432,735	250,000	262,683
700 Property	0	9,498	21,000	
800 Other	5,768			4,650
1000 SUBTOTAL	2,553,653	1,455,664	1,134,000.00	455,423.47
2700 Student Transportation				
100 Salaries				
200 Benefits				
300/400/500 Purchased Service				
600 Supplies				
700 Property				
800 Other				
2700 SUBTOTAL	0	-	-	-
100 TOTAL REGULAR EXPENDITURES	2,553,653	1,455,664.00	1,134,000.00	455,423.47
200 SPECIAL PROGRAMS				
1000 Instruction				
100 Salaries	965,937	745,359	873,000	220,000
200 Benefits	365,099	369,778	274,000	70,000
300/400/500 Purchased Service	1,075,916	638,965	250,000	
600 Supplies	237,781	242,154	125,000	2,395
700 Property	13,380			
800 Other		114,992		
1000 SUBTOTAL	2,658,113	2,111,248	1,522,000.00	292,395.00
2100 Student Support Services				
100 Salaries				624,596
200 Benefits				271,471
300/400/500 Purchased Service				308,000
600 Supplies				74,375
700 Property				
800 Other				
2100 SUBTOTAL	0	-	-	1,278,442
2200 Instruction Staff Support				
100 Salaries				25,000
200 Benefits				12,000
300/400/500 Purchased Service				204,245
600 Supplies				52,500
700 Property				
800 Other				124,080
2200 SUBTOTAL	0	-	-	417,825
2700 Student Transportation				
100 Salaries				
200 Benefits				
300/400/500 Purchased Service				3,000
600 Supplies				
700 Property				
800 Other				
2700 SUBTOTAL	0	-	-	3,000.00
200 TOTAL SPECIAL PROGRAMS	2,658,113	2,111,248.00	1,522,000.00	1,991,662

	(1)	(2)	(3)	(4)
	ACTUAL	ACTUAL	FISCAL YEAR	2025-26
PROGRAM FUNCTION OBJECT	YEAR ENDING	PRIOR YEAR	FINAL	AMENDED
	6/30/2024	ENDING 6/30/25	APPROVED	APPROVED
300 VOCATIONAL & TECHNICAL PROGRAMS				
1000 Instruction				
100 Salaries		748		2,763
200 Benefits		67		223
300/400/500 Purchased Service		114,716	5,000	145,491
600 Supplies	8,619	372,180	72,000	317,969
700 Property	5,898	197,916	65,000	39,331
800 Other				8,841
300 TOTAL VOCATIONAL & TECHNICAL PROGRAMS	14,517	685,627	142,000	514,619
400 OTHER INSTRUCTIONAL PROGRAMS				
1000 Instruction				
100 Salaries	856,961	993,494	597,000	
200 Benefits		29,663	24,000	
300/400/500 Purchased Service	31,305	19,294		
600 Supplies			110,000	
700 Property				
800 Other				
440 TOTAL SUMMER SCHOOL	888,266	1,042,451	731,000.00	-
000 UNDISTRIBUTED EXPENDITURES				
2100 Student Support				
100 Salaries	431,710	119,079	360,000	204,226
200 Benefits	37,906	45,273	36,000	95,327
300/400/500 Purchased Service	587,487	146,754	250,000	759,150
600 Supplies	46,391	455,998	500,000	630,400
700 Property				
800 Other		280	1,000	5,378
2100 SUBTOTAL	1,103,494	767,384	1,147,000	1,694,482
2200 Instructional Staff Support				
100 Salaries	483,751	19,928	380,000	120
200 Benefits	56,307	4,229	96,000	14
300/400/500 Purchased Service	171,322	508,250	31,000	424,514
600 Supplies	22,061	505,937	126,000	278,891
700 Property				
800 Other				
2200 SUBTOTAL	733,441	1,038,344	633,000	703,539
2300 General Administration				
100 Salaries		675	80,000	
200 Benefits		17	2,000	
300/400/500 Purchased Service	395		270,000	
600 Supplies	242,395			
700 Property				
800 Other		223,906		240,908
2300 SUBTOTAL	242,790	224,598	352,000	240,908
2400 School Administration				
100 Salaries	50,000		230,000	
200 Benefits	1,293		10,000	
300/400/500 Purchased Service		26,342		48,398
600 Supplies				
700 Property				
800 Other				
2400 SUBTOTAL	51,293	26,342	240,000	48,398
2500 Central Services				
100 Salaries	269,077	69,373	220,000	104,332
200 Benefits	100,392	23,295	50,000	43,889
300/400/500 Purchased Service	586	176,434	0	224,668
600 Supplies	1,102	4,089	100,000	6,578
700 Property				
800 Other				
2500 SUBTOTAL	371,157	273,191	370,000	379,468

	(1)	(2)	(3)	(4)
	ACTUAL	ACTUAL	FISCAL YEAR 2025-26	
	YEAR ENDING	PRIOR YEAR	FINAL	AMENDED
PROGRAM FUNCTION OBJECT	6/30/2024	ENDING 6/30/25	APPROVED	APPROVED
2600 Operations and Maintenance of Plant				
100 Salaries				
200 Benefits				
300/400/500 Purchased Service		70,000		38,454
600 Supplies			546,000	3,600
700 Property			14,000	
800 Other				
2600 SUBTOTAL	0	70,000	560,000	42,054
2700 Student Transportation				
100 Salaries	64,723	2,282		
200 Benefits	4,665	248		
300/400/500 Purchased Service	2,533	2,277	2,000	11,511
600 Supplies				
700 Property				
800 Other				
2700 SUBTOTAL	71,921	4,807	2,000	11,511
2900 Other Support				
100 Salaries				
200 Benefits				
300/400/500 Purchased Service				
600 Supplies		31,823		
700 Property				
800 Other				
2900 SUBTOTAL	0	31,823	0	-
3300 Community Service Operations				
100 Salaries	254			
200 Benefits	10			
300/400/500 Purchased Service		6,980		7,809
600 Supplies	1,859	46,621	75,000	76,495
700 Property		10,798		
800 Other				
3300 SUBTOTAL	2,123	64,399	75,000	84,304
6200 Other Fund Transfers				
910 Interfund Transfers				
5300 Conversion Factor Reduction				
000 TOTAL UNDISTRIBUTED EXPENDITURES	2,576,219	2,500,888	3,379,000	3,204,665
TOTAL ALL EXPENDITURES	8,690,768	7,795,878	6,908,000	6,166,369
6300 Contingency				
ENDING FUND BALANCE				
Reserved Ending Balance				
Unreserved Ending Balance	0	0	0	0
TOTAL ENDING FUND BALANCE	0	0	0	0
TOTAL APPLICATIONS	8,690,768	7,795,878	6,908,000	6,166,369

	(1)	(2)	(3)	(4)
	ACTUAL	ACTUAL	FISCAL YEAR 2025-26	
	YEAR ENDING	PRIOR YEAR	FINAL	AMENDED
	6/30/2024	ENDING 6/30/25	APPROVED	APPROVED
REVENUE				
1000 LOCAL SOURCES				
1100 Tax Revenue				
1190 Other Taxes				
1191 Franchise Taxes				
1192 Governmental Services Tax				
1200 Local Gov Units - Not School Districts				
1210 Rev in Lieu of Taxes				
1300 Tuition				
1500 Earnings on Investments				
1700 District Activities Revenue				
1800 Community Service Activities				
1900 Other Revenues				
1910 Rentals				
1920 Donations				
1950/60 Services Provided other Governments				
1990 Miscellaneous				
TOTAL LOCAL SOURCES	0	0	0	0
3000 REVENUE FROM STATE SOURCES				
3110 Distributive School Fund				
3115 Special Education - DSA Funding				
3200 Restricted Funding/Grants -in-Aid Rev				
3210 Special Transportation				
3220 Adult High School Diploma				
3230 Class Size Reduction				
3800 In Lieu of Taxes				
3900 For/on behalf of School District				
TOTAL STATE SOURCES	0	0	0	0
4000 FEDERAL SOURCES				
4100 Unrestricted - Direct Fed Gov't				
'4103 Energy Education / E-Rate				
4200 Unrestricted - State Agency				
4300 Restricted - Direct				
4500 Restricted - State Agency				
4700 Federal Other Flow Through	349,457	367,048	275,000	275,000
4710 Forrest Revenue				
4800 Revenue in Lieu of Taxes				
4900 Revenue for-on behalf of School District				
TOTAL FEDERAL SOURCES	349,457	367,048	275,000	275,000
5000 OTHER SOURCES OF FUNDS				
5200 Transfers from Other Funds	100,000	100,000		
5300 Gain/Loss on Disposal of Assets				
5400 Loan Proceeds (>12 months)				
5500 Capital Lease Proceeds				
5600 Other Long-Term Debt Proceeds				
TOTAL OTHER SOURCES	100,000	100,000	0	0
8000 OPENING FUND BALANCE				
Reserved Opening Balance (NPM)				
Unreserved Opening Balance	130,849	220,974	321,911	373,858
TOTAL OPENING BALANCE	130,849	220,974	321,911	373,858
Prior Period Adjustments				
Residual Equity transfers				
TOTAL ALL RESOURCES	580,306	688,022	596,911	648,858

	(1)	(2)	(3)	(4)
	ACTUAL	ACTUAL	FISCAL YEAR 2025-26	
PROGRAM FUNCTION OBJECT	YEAR ENDING	PRIOR YEAR	FINAL	AMENDED
	6/30/2024	ENDING 6/30/25	APPROVED	APPROVED
200 SPECIAL PROGRAMS				
2100 Student Support				
100 Salaries	222,246	138,874	151,000	151,000
200 Benefits	36,714	69,533	81,000	81,000
300/400/500 Purchased Service		10,005	170,000	180,000
600 Supplies			50,000	60,000
700 Property				
800 Other				
2100 Subtotal	258,960	218,412	452,000	472,000
2200 Instructional Staff Support				
100 Salaries				
200 Benefits				
300/400/500 Purchased Service				
600 Supplies				
700 Property				
800 Other				
2300 SUBTOTAL	0	0	0	0
2300 General Administration				
100 Salaries	45,633	53,447	58,000	58,000
200 Benefits	17,817	19,973	26,000	26,000
300/400/500 Purchased Service	34,922	22,081	35,911	67,858
600 Supplies	2,000	251	25,000	25,000
700 Property				
800 Other				
2600 SUBTOTAL	100,372	95,752	144,911	176,858
2700 Student Transportation				
100 Salaries				
200 Benefits				
300/400/500 Purchased Service				
600 Supplies				
700 Property				
800 Other				
2700 Subtotal	0	0	0	0
6200 Other Fund Transfers				
910 Interfund Transfers				
5300 Conversion Factor Reduction				
200 TOTAL SPECIAL PROGRAMS	359,332	314,164	596,911	648,858
TOTAL ALL EXPENDITURES	359,332	314,164	596,911	648,858
6300 Contingency				
ENDING FUND BALANCE				
Reserved Ending Balance				
Unreserved Ending Balance	220,974	373,858	0	0
TOTAL ENDING FUND BALANCE	220,974	373,858	0	0
TOTAL APPLICATIONS	580,306	688,022	596,911	648,858

	(1)	(2)	(3)	(4)
	ACTUAL	ACTUAL	FISCAL YEAR 2025-26	
	YEAR ENDING	PRIOR YEAR	FINAL	AMENDED
REVENUE	6/30/2024	ENDING 6/30/25	APPROVED	APPROVED
1000 LOCAL SOURCES				
1400 Transportation Fees				
1500 Earnings on Investments				
1600 Food Service Revenue	41,812	108,837	103,182	103,182
1700 District Activities Revenue				
1800 Community Service Activities				
1900 Other Revenues				
1910 Rentals				
1920 Donations				
1950/60 Services Provided other Governments	31,864	25,478	15,000	15,000
1990 Miscellaneous				
TOTAL LOCAL SOURCES	73,676	134,315	118,182	118,182
3000 REVENUE FROM STATE SOURCES				
3110 Distributive School Fund				
3115 Special Education - DSA Funding				
3200 Restricted Funding/Grants -in-Aid Rev	143,201	15,811	9,068	9,068
3210 Special Transportation				
3220 Adult High School Diploma				
3230 Class Size Reduction				
3800 In Lieu of Taxes				
3900 For/on behalf of School District				
TOTAL STATE SOURCES	143,201	15,811	9,068	9,068
4000 FEDERAL SOURCES				
4100 Unrestricted - Direct Fed Gov't				
'4103 Energy Education / E-Rate				
4200 Unrestricted - State Agency				
4300 Restricted - Direct				
4500 Restricted - State Agency	6,380,969	5,206,288	4,983,889	4,983,889
4700 Federal Other Flow Through				
4710 Forrest Revenue				
4800 Revenue in Lieu of Taxes				
4900 Revenue for-on behalf of School District				
TOTAL FEDERAL SOURCES	6,380,969	5,206,288	4,983,889	4,983,889
5000 OTHER SOURCES OF FUNDS				
5100 Insurance of Bonds				
5110 Bond Principal				
5120 Premium/Discount of Bond Sale				
5200 Transfers from Other Funds		500,000	0	0
5300 Gain/Loss on Disposal of Assets				
5400 Loan Proceeds (>12 months)				
5500 Medium Term Note Proceeds				
5600 Other Long-Term Debt Proceeds				
TOTAL OTHER SOURCES	0	500,000	0	0
8000 OPENING FUND BALANCE				
Reserved Opening Balance (NPM)				
Unreserved Opening Balance	3,330,128	4,448,534	4,399,190	4,416,506
TOTAL OPENING BALANCE	3,330,128	4,448,534	4,399,190	4,416,506
Prior Period Adjustments				
Residual Equity transfers				
TOTAL ALL RESOURCES	9,927,974	10,304,948	9,510,329	9,527,645

	(1)	(2)	(3)	(4)
	ACTUAL	ACTUAL	FISCAL YEAR 2025-26	
PROGRAM FUNCTION OBJECT	YEAR ENDING	PRIOR YEAR	FINAL	AMENDED
	6/30/2024	ENDING 6/30/25	APPROVED	APPROVED
000 UNDISTRIBUTED EXPENDITURES				
2400 School Administration				
100 Salaries				
200 Benefits				
300/400/500 Purchased Service				
600 Supplies				
700 Property				
800 Other				
2400 Subtotal	0	0	0	0
2500 Central Services				
100 Salaries				
200 Benefits				
300/400/500 Purchased Service				
600 Supplies				
700 Property				
800 Other				
2500 Subtotal	0	0	0	0
2600 Operations and Maintenance of Plant				
100 Salaries				
200 Benefits				
300/400/500 Purchased Service				
600 Supplies				
700 Property				
800 Other				
2600 Subtotal	0	0	0	0
TOTAL SUPPORT SERVICES	0	0	0	0
NONINSTRUCTIONAL SERVICES				
3100 Food Service Operations				
100 Salaries	630,703	611,156	625,000	642,316
200 Benefits	226,389	219,922	255,000	255,000
300/400/500 Purchased Service	1,009,844	1,145,354	1,355,000	1,355,000
600 Supplies	3,610,551	3,899,172	3,217,000	3,217,000
700 Property	0	10,370	90,000	90,000
800 Other	1,953	2,468	7,000	7,000
3100 SUBTOTAL	5,479,440	5,888,442	5,549,000	5,566,316
4700 Subtotal	0	0	0	0
3100 TOTAL FOOD SERVICE OPERATIONS	5,479,440	5,888,442	5,549,000	5,566,316
6200 Other Fund Transfers				
910 Interfund Transfers				
5300 Conversion Factor Reduction				
000 TOTAL UNDISTRIBUTED EXPENDITURES	5,479,440	5,888,442	5,549,000	5,566,316
TOTAL ALL EXPENDITURES	5,479,440	5,888,442	5,549,000	5,566,316
6300 Contingency				
ENDING FUND BALANCE				
Reserved Ending Balance				
Unreserved Ending Balance	4,448,534	4,416,506	3,961,329	3,961,329
TOTAL ENDING FUND BALANCE	4,448,534	4,416,506	3,961,329	3,961,329
TOTAL APPLICATIONS	9,927,974	10,304,948	9,510,329	9,527,645

	(1)	(2)	(3)	(4)
	ACTUAL	ACTUAL	FISCAL YEAR 2025-26	
	YEAR ENDING	PRIOR YEAR	FINAL	AMENDED
	6/30/2024	ENDING 6/30/25	APPROVED	APPROVED
REVENUE				
1000 LOCAL SOURCES				
1100 Tax Revenue				
1110 Property Taxes				
1111 Net Proceeds of Mines				
1112 Net Proceeds Of Mines -Prior Year				
1120 WC-1 Sales Tax Revenue				
1150 Residential Construction Tax	742,768	647,776	560,000	560,000
1190 Other Taxes				
1191 Franchise Taxes				
1192 Governmental Services Tax				
1200 Local Gov Units - Not School Districts				
1210 Rev in Lieu of Taxes				
1300 Tuition				
1400 Transportation Fees				
1500 Investement Earnings				
1700 District Activities Revenue				
1800 Community Service Activities				
1900 Other Revenues				
1910 Rentals				
1920 Donations				
1950/60 Services Provided other Governments				
1990 Miscellaneous				
TOTAL LOCAL SOURCES	742,768	647,776	560,000	560,000
3000 REVENUE FROM STATE SOURCES				
3210 Special Transportation				
3220 Adult High School Diploma				
3230 Class Size Reduction				
3240 Full Day Kindergarten				
3800 In Lieu of Taxes				
3900 For/on behalf of School District				
TOTAL STATE SOURCES	0	0	0	0
4000 FEDERAL SOURCES				
4100 Unrestricted - Direct Fed Gov't				
'4103 Energy Education / E-Rate				
4200 Unrestricted - State Agency				
4300 Restricted - Direct				
4500 Restricted - State Agency				
4700 Federal Other Flow Through				
4710 Forrest Revenue				
47200 Federal Medicaid Outgoing Paym				
4900 Revenue for-on behalf of School District				
TOTAL FEDERAL SOURCES	0	0	0	0
8000 OPENING FUND BALANCE				
Reserved Opening Balance (NPM)				
Unreserved Opening Balance	1,773,730	1,512,505	517,207	523,635
TOTAL OPENING BALANCE	1,773,730	1,512,505	517,207	523,635
Prior Period Adjustments				
Residual Equity transfers				
TOTAL ALL RESOURCES	2,516,498	2,160,281	1,077,207	1,083,635

	(1)	(2)	(3)	(4)
	ACTUAL	ACTUAL	FISCAL YEAR 2025-26	
	YEAR ENDING	PRIOR YEAR	FINAL	AMENDED
PROGRAM FUNCTION OBJECT	6/30/2024	ENDING 6/30/25	APPROVED	APPROVED
000 UNDISTRIBUTED EXPENDITURES				
2600 Plant Maintenance and Operations				
100 Salaries				
200 Benefits				
300/400/500 Purchased Service				
600 Supplies				
700 Property				
800 Other				
TOTAL SUPPORT SERVICES	0	0	0	0
4500 Building Acquisition & Construction				
100 Salaries				
300/400/500 Purchased Service		-		
600 Supplies				
700 Property	71,507			
800 Other				
4500 SUBTOTAL	71,507	0	0	0
PROGRAM FUNCTION OBJECT				
4600 Site Improvement				
100 Salaries				
200 Benefits				
300/400/500 Purchased Service	422,773	641,604	200,000	150,000
600 Supplies				
700 Property				56,428
800 Other				
4600 SUBTOTAL	422,773	641,604	200,000	206,428
4700 Building Improvements				
100 Salaries				
200 Benefits				
300/400/500 Purchased Service	347,468	985,327	300,000	300,000
600 Supplies	162,245	9,715		
700 Property				
800 Other				
4700 Subtotal	509,713	995,042	300,000	300,000
4000 TOTAL FACILITIES ACQUISITION AND CONSTRUCTION	1,003,993	1,636,646	500,000	506,428
6200 Other Fund Transfers				
910 Interfund Transfers				
5300 Conversion Factor Reduction				
000 TOTAL UNDISTRIBUTED EXPENDITURES	0	0	0	0
TOTAL ALL EXPENDITURES	1,003,993	1,636,646	500,000	506,428
6300 Contingency				
ENDING FUND BALANCE				
Reserved Ending Balance				
Unreserved Ending Balance	1,512,505	523,635	577,207	577,207
TOTAL ENDING FUND BALANCE	1,512,505	523,635	577,207	577,207
TOTAL APPLICATIONS	2,516,498	2,160,281	1,077,207	1,083,635

	(1)	(2)	(3)	(4)
	ACTUAL	ACTUAL	FISCAL YEAR 2025-26	
	YEAR ENDING	PRIOR YEAR	FINAL	AMENDED
	6/30/2024	ENDING 6/30/25	APPROVED	APPROVED
REVENUE				
1000 LOCAL SOURCES				
1100 Tax Revenue				
1110 Property Taxes				
1111 Net Proceeds of Mines				
1112 Net Proceeds Of Mines -Prior Year				
1120 WC-1 Sales Tax Revenue				
1150 Residential Construction Tax				
1190 Other Taxes				
1191 Franchise Taxes				
1192 Governmental Services Tax				
1200 Local Gov Units - Not School Districts				
1210 Rev in Lieu of Taxes				
1300 Tuition				
1400 Transportation Fees				
1500 Investment Earnings				
1700 District Activities Revenue				
1800 Community Service Activities				
1900 Other Revenues				
1910 Rentals	9,200	10,000	8,800	8,800
1920 Donations				
1950/60 Services Provided other Governments				
1990 Miscellaneous				
TOTAL LOCAL SOURCES	9,200	10,000	8,800	8,800
3000 REVENUE FROM STATE SOURCES				
3110 Distributive School Fund				
3115 Special Education - DSA Funding				
3200 Restricted Funding/Grants -in-Aid Rev				
3240 Full Day Kindergarten				
3800 In Lieu of Taxes				
3900 For/on behalf of School District				
TOTAL STATE SOURCES	0	0	0	0
4000 FEDERAL SOURCES				
4100 Unrestricted - Direct Fed Gov't				
'4103 Energy Education / E-Rate				
4200 Unrestricted - State Agency				
4300 Restricted - Direct				
4500 Restricted - State Agency				
4700 Federal Other Flow Through				
4710 Forrest Revenue				
47200 Federal Medicaid Outgoing Paym				
4900 Revenue for-on behalf of School District				
TOTAL FEDERAL SOURCES	0	0	0	0
8000 OPENING FUND BALANCE				
Reserved Opening Balance (NPM)				
Unreserved Opening Balance	114,996	102,127	90,927	112,127
TOTAL OPENING BALANCE	114,996	102,127	90,927	112,127
Prior Period Adjustments				
Residual Equity transfers				
TOTAL ALL RESOURCES	124,196	112,127	99,727	120,927

	(1)	(2)	(3)	(4)
	ACTUAL	ACTUAL	FISCAL YEAR 2025-26	
	YEAR ENDING	PRIOR YEAR	FINAL	AMENDED
PROGRAM FUNCTION OBJECT	6/30/2024	ENDING 6/30/25	APPROVED	APPROVED
2500 Central Services				
100 Salaries				
200 Benefits				
300/400/500 Purchased Service				
600 Supplies				
700 Property				
800 Other				
2600 Operations and Maintenance of Plant				
100 Salaries				
200 Benefits				
300/400/500 Purchased Service				
600 Supplies	22,069	0	25,000	46,200
700 Property				
800 Other				
2700 Student Transportation				
100 Salaries				
200 Benefits				
300/400/500 Purchased Service				
600 Supplies				
700 Property				
800 Other				
3300 Community Service Operations				
100 Salaries				
200 Benefits				
300/400/500 Purchased Service				
600 Supplies				
700 Property				
800 Other				
400 TOTAL OTHER INSTRUCTIONAL PROGRAMS	22,069	0	25,000	46,200
6200 Other Fund Transfers				
910 Interfund Transfers				
5300 Conversion Factor Reduction				
000 TOTAL UNDISTRIBUTED EXPENDITURES	0	0	0	0
TOTAL ALL EXPENDITURES	22,069	0	25,000	46,200
6300 Contingency			25,000	25,000
ENDING FUND BALANCE				
Reserved Ending Balance				
Unreserved Ending Balance	102,127	112,127	49,727	49,727
TOTAL ENDING FUND BALANCE	102,127	112,127	49,727	49,727
TOTAL APPLICATIONS	124,196	112,127	99,727	120,927

	(1)	(2)	(3)	(4)
	ACTUAL	ACTUAL	FISCAL YEAR 2025-26	
	YEAR ENDING	PRIOR YEAR	FINAL	AMENDED
	6/30/2024	ENDING 6/30/25	APPROVED	APPROVED
REVENUE				
1000 LOCAL SOURCES				
1100 Tax Revenue				
1110 Property Taxes				
1111 Net Proceeds of Mines				
1190 Other Taxes				
1191 Franchise Taxes				
1192 Governmental Services Tax				
1200 Local Gov Units - Not School Districts				
1210 Rev in Lieu of Taxes				
1300 Tuition				
1400 Transportation Fees				
1500 Investment Earnings	947,763	887,281	100,000	100,000
1700 District Activities Revenue				
1800 Community Service Activities				
1900 Other Revenues				
1910 Rentals				
1920 Donations				
1950/60 Services Provided other Governments				
1990 Miscellaneous				
TOTAL LOCAL SOURCES	947,763	887,281	100,000	100,000
4000 FEDERAL SOURCES				
4100 Unrestricted - Direct Fed Gov't				
4103 Energy Education / E-Rate				
4200 Unrestricted - State Agency				
4300 Restricted - Direct				
4500 Restricted - State Agency				
4700 Federal Other Flow Through				
4710 Forrest Revenue				
47200 Federal Medicaid Outgoing Paym				
4900 Revenue for-on behalf of School District				
TOTAL FEDERAL SOURCES	0	0	0	0
5000 OTHER SOURCES OF FUNDS				
5100 Insurance of Bonds		13,870,000		15,000,000
5110 Bond Principal		1,125,801		1,075,880
5120 Premium/Discount of Bond Sale				
5200 Transfers from Other Funds				
5300 Gain/Loss on Disposal of Assets				
5400 Loan Proceeds (>12 months)				
5500 Capital Lease Proceeds				
5600 Other Long-Term Debt Proceeds				
TOTAL OTHER SOURCES	0	14,995,801	0	16,075,880
8000 OPENING FUND BALANCE				
Reserved Opening Balance (NPM)				
Unreserved Opening Balance	28,719,924	11,705,440	8,606,286	15,119,012
TOTAL OPENING BALANCE	28,719,924	11,705,440	8,606,286	15,119,012
Prior Period Adjustments				
Residual Equity transfers				
TOTAL ALL RESOURCES	29,667,687	27,588,522	8,706,286	31,294,892

	(1)	(2)	(3)	(4)
	ACTUAL	ACTUAL	FISCAL YEAR 2025-26	
	YEAR ENDING	PRIOR YEAR	FINAL	AMENDED
PROGRAM FUNCTION OBJECT	6/30/2024	ENDING 6/30/25	APPROVED	APPROVED
100 REGULAR PROGRAMS				
1000 Instruction				
100 Salaries				
200 Benefits				
300/400/500 Purchased Service	2,200,000			
600 Supplies				
700 Property				
800 Other				
100 TOTAL REGULAR PROGRAMS	2,200,000	0	0	0
000 UNDISTRIBUTED EXPENDITURES				
2300 General Administration				
100 Salaries				
200 Benefits				
300/400/500 Purchased Service	27,170	206,333	0	600,000
600 Supplies				
700 Property				
800 Other				
2600 Operations and Maintenance of Plant				
100 Salaries				
200 Benefits				
300/400/500 Purchased Service				150,000
600 Supplies				
700 Property	247,127	347,581		
800 Other				
2700 Student Transportation				
100 Salaries				
200 Benefits				
300/400/500 Purchased Service				
600 Supplies	751,268			
700 Property		1,924,125	1,101,107	1,101,107
800 Other				
TOTAL SUPPORT SERVICES	1,025,565	2,478,039	1,101,107	1,851,107
4100 Land Acquisition				
100 Salaries				
200 Benefits				
300/400/500 Purchased Service				
600 Supplies				
700 Property				
800 Other				
4100 SUBTOTAL	0	0	0	0

	(1)	(2)	(3)	(4)
	ACTUAL	ACTUAL	FISCAL YEAR 2025-26	
	YEAR ENDING	CURRENT YEAR	FINAL	AMENDED
PROGRAM FUNCTION OBJECT	6/30/2024	ENDING 6/30/25	APPROVED	APPROVED
4300 Architecture/Engineering				
300/400/500 Purchased Service	190,129	74,445	0	100,000
600 Supplies				
700 Property				
800 Other				
4300 SUBTOTAL	190,129	74,445	0	100,000
4400 EDUCATIONAL SPECIFICATIONS DEVELOPMENT				
300/400/500 Purchased Service				
600 Supplies				
700 Property				
800 Other				
4400 SUBTOTAL	0	0	0	0
4500 Building Acquisition & Construction				
100 Salaries				
200 Benefits				
300/400/500 Purchased Service	10,595,599	3,395,400		
600 Supplies				
700 Property				
800 Other				
4500 SUBTOTAL	10,595,599	3,395,400	0	0
4600 Site Improvement				
100 Salaries				
200 Benefits				
300/400/500 Purchased Service	8,184	17,785	0	2,500,000
600 Supplies				
700 Property				
800 Other				
4600 SUBTOTAL	8,184	17,785	0	2,500,000
4700 Building Improvements				
100 Salaries				
200 Benefits				
300/400/500 Purchased Service	2,673,334	5,400,984	3,472,402	21,961,008
600 Supplies		1,102,857		
700 Property	1,236,127		-	750,000
800 Other	33,309			
4700 Subtotal	3,942,770	6,503,841	3,472,402	22,711,008
4000 TOTAL FACILITIES ACQUISITION AND CONSTRUCTION	14,736,682	9,991,471	3,472,402	25,311,008
6200 Other Fund Transfers				
910 Interfund Transfers				
5000 Debt Service				
TOTAL ALL EXPENDITURES	17,962,247	12,469,510	4,573,509	27,162,115
6300 Contingency				
ENDING FUND BALANCE				
Reserved Ending Balance				
Unreserved Ending Balance	11,705,440	15,119,012	4,132,777	4,132,777
TOTAL ENDING FUND BALANCE	11,705,440	15,119,012	4,132,777	4,132,777
TOTAL APPLICATIONS	29,667,687	27,588,522	8,706,286	31,294,892

	(1)	(2)	(3)	(4)
	ACTUAL	ACTUAL	FISCAL YEAR 2025-26	
	YEAR ENDING	PRIOR YEAR	FINAL	AMENDED
	6/30/2024	ENDING 6/30/25	APPROVED	APPROVED
REVENUE				
1000 LOCAL SOURCES				
1100 Tax Revenue				
1110 Property Taxes				
1111 Net Proceeds of Mines				
1112 Net Proceeds Of Mines -Prior Year				
1190 Other Taxes				
1191 Franchise Taxes				
1192 Governmental Services Tax	1,030,218	1,084,683	1,067,948	1,067,948
1200 Local Gov Units - Not School Districts				
1210 Rev in Lieu of Taxes				
1400 Transportation Fees				
1500 Investment Earnings	2,112,087	1,247,080	182,000	182,000
1700 District Activities Revenue				
1800 Community Service Activities				
1900 Other Revenues				
1910 Rentals				
1920 Donations				
1990 Miscellaneous				
TOTAL LOCAL SOURCES	3,142,305	2,331,763	1,249,948	1,249,948
3000 REVENUE FROM STATE SOURCES				
3200 Restricted Funding/Grants -in-Aid Rev				
3800 In Lieu of Taxes				
3900 For/on behalf of School District				
TOTAL STATE SOURCES	0	0	0	0
4000 FEDERAL SOURCES				
4100 Unrestricted - Direct Fed Gov't				
4200 Unrestricted - State Agency				
4300 Restricted - Direct				
4500 Restricted - State Agency				
4700 Federal Other Flow Through				
4900 Revenue for-on behalf of School District				
TOTAL FEDERAL SOURCES	0	0	0	0
5000 OTHER SOURCES OF FUNDS				
5100 Insurance of Bonds				
5110 Bond Principal				
5120 Premium/Discount of Bond Sale				
5200 Transfers from Other Funds	1,600,000	3,200,000	1,250,000	1,250,000
5300 Gain/Loss on Disposal of Assets				
5400 Loan Proceeds (>12 months)				
5500 Capital Lease Proceeds				
5600 Other Long-Term Debt Proceeds				
TOTAL OTHER SOURCES	1,600,000	3,200,000	1,250,000	1,250,000
8000 OPENING FUND BALANCE				
Reserved Opening Balance (NPM)				
Unreserved Opening Balance	3,399,403	5,611,078	4,896,628	4,392,984
TOTAL OPENING BALANCE	3,399,403	5,611,078	4,896,628	4,392,984
Prior Period Adjustments				
Residual Equity transfers				
TOTAL ALL RESOURCES	8,141,708	11,142,841	7,396,576	6,892,932

	(1)	(2)	(3)	(4)
	ACTUAL	ACTUAL	FISCAL YEAR 2025-26	
PROGRAM FUNCTION OBJECT	YEAR ENDING	PRIOR YEAR	FINAL	AMENDED
	6/30/2024	ENDING 6/30/25	APPROVED	APPROVED
000 UNDISTRIBUTED				
2600 Operations and Maintenance of Plant				
100 Salaries				
200 Benefits				
300/400/500 Purchased Service	19,978	170,194		1,100,000
600 Supplies				
700 Property				50,000
800 Other				
4300 SUBTOTAL	19,978	170,194	0	1,150,000
4300 Architecture/Engineering				
100 Salaries				
200 Benefits				
300/400/500 Purchased Service		3,485		60,000
600 Supplies				
700 Property				
800 Other				
4300 SUBTOTAL	0	3,485	0	60,000
4500 Building Acquisition & Construction				
100 Salaries				
200 Benefits				
300/400/500 Purchased Service	71,507			73,000
600 Supplies				
700 Property				
800 Other				
4500 SUBTOTAL	71,507	0	0	73,000
4600 Site Improvement				
100 Salaries				
200 Benefits				
300/400/500 Purchased Service	256,956	788,569	2,150,000	1,353,356
600 Supplies				
700 Property				
800 Other				
4600 SUBTOTAL	256,956	788,569	2,150,000	1,353,356
4700 Building Improvements				
100 Salaries				
200 Benefits				
300/400/500 Purchased Service	2,182,189	5,787,609	3,250,000	2,480,000
600 Supplies				
700 Property				
800 Other				
4700 Subtotal	2,182,189	5,787,609	3,250,000	2,480,000
000 TOTAL UNDISTRIBUTED	2,530,630	6,749,857	5,400,000	5,116,356
6200 Other Fund Transfers				
910 Interfund Transfers				
5300 Conversion Factor Reduction				
000 TOTAL UNDISTRIBUTED EXPENDITURES	0	0	0	0
TOTAL ALL EXPENDITURES	2,530,630	6,749,857	5,400,000	5,116,356
6300 Contingency				
ENDING FUND BALANCE				
Reserved Ending Balance				
Unreserved Ending Balance	5,611,078	4,392,984	1,996,576	1,776,576
TOTAL ENDING FUND BALANCE	5,611,078	4,392,984	1,996,576	1,776,576
TOTAL APPLICATIONS	8,141,708	11,142,841	7,396,576	6,892,932

	(1)	(2)	(3)	(4)
	ACTUAL	ACTUAL	FISCAL YEAR 2025-26	
	YEAR ENDING	PRIOR YEAR	FINAL	AMENDED
REVENUE	6/30/2024	ENDING 6/30/25	APPROVED	APPROVED
1000 LOCAL SOURCES				
1100 Tax Revenue				
1110 Property Taxes				
1111 Net Proceeds of Mines				
1112 Net Proceeds Of Mines -Prior Year				
1120 School Support Taxes				
1150 Residential Construction Tax				
1190 Other Taxes				
1191 Franchise Taxes				
1192 Governmental Services Tax				
1200 Local Gov Units - Not School Districts				
1210 Rev in Lieu of Taxes				
1300 Tuition				
1400 Transportation Fees				
1500 Earnings on Investments				
1600 Food Service Revenue				
1611 Daily Sales - School Lunch				
1612 Daily Sales - School Breakfast				
1613 Daily Sales - Special Milk				
1614 Daily Sales - After School Program				
1700 District Activities Revenue				
1800 Community Service Activities				
1900 Other Revenues	1,202,126	1,017,494	1,750,000	1,750,000
1910 Rentals				
1920 Donations				
1950/60 Services Provided other Governments				
1990 Miscellaneous				
TOTAL LOCAL SOURCES	1,202,126	1,017,494	1,750,000	1,750,000
8000 OPENING FUND BALANCE				
Reserved Opening Balance (NPM)				
Unreserved Opening Balance	1,067,095	1,079,221	1,084,157	1,090,798
TOTAL OPENING BALANCE	1,067,095	1,079,221	1,084,157	1,090,798
Prior Period Adjustments				
Residual Equity transfers				
TOTAL ALL RESOURCES	2,269,221	2,096,715	2,834,157	2,840,798

	(1)	(2)	(3)	(4)
	ACTUAL	ACTUAL	FISCAL YEAR 2025-26	
	YEAR ENDING	PRIOR YEAR	FINAL	AMENDED
PROGRAM FUNCTION OBJECT	6/30/2024	ENDING 6/30/25	APPROVED	APPROVED
910 COCURRICULAR ACTIVITIES				
1000 Instruction				
100 Salaries				
200 Benefits				
300/400/500 Purchased Service	1,190,000	1,005,917	2,822,000	2,828,641
600 Supplies				
700 Property				
800 Other				
2100 Student Support Services				
100 Salaries				
200 Benefits				
300/400/500 Purchased Service				
600 Supplies				
700 Property				
800 Other				
2200 Student Support Services				
100 Salaries				
200 Benefits				
300/400/500 Purchased Service				
600 Supplies				
700 Property				
800 Other				
910 TOTAL COCURRICULAR ACTIVITIES	1,190,000	1,005,917	2,822,000	2,828,641
6200 Other Fund Transfers				
910 Interfund Transfers				
5300 Conversion Factor Reduction				
000 TOTAL UNDISTRIBUTED EXPENDITURES	0	0	0	0
TOTAL ALL EXPENDITURES	1,190,000	1,005,917	2,822,000	2,828,641
6300 Contingency				
ENDING FUND BALANCE				
Reserved Ending Balance				
Unreserved Ending Balance	1,079,221	1,090,798	12,157	12,157
TOTAL ENDING FUND BALANCE	1,079,221	1,090,798	12,157	12,157
TOTAL APPLICATIONS	2,269,221	2,096,715	2,834,157	2,840,798

	(1)	(2)	(3)	(4)
	ACTUAL	ACTUAL	FISCAL YEAR 2025-26	
	YEAR ENDING	PRIOR YEAR	FINAL	AMENDED
	6/30/2024	ENDING 6/30/25	APPROVED	APPROVED
AVAILABLE RESOURCES				
COMBINED BONDS				
1110 Property Taxes	11,550,852	13,316,576	14,054,350	14,054,350
1110 Property Tax Fee				
1120 School Support Taxes				
1190 Other Resources:				
Net Incr (Decr) in Fair Value of Investments				
Proceeds from Refunding Bonds				
Premium on Bonds sold	0			
Proceeds from Bond Sales				
Gain or Loss on Investments				
Debt Premium				
1500 Earnings on Investments	547,815	769,748	383,000	383,000
Intetest Subsidy				
Transfers IN from other funds				
Subtotal	12,098,667	14,086,324	14,437,350	14,437,350
Opening Fund Balance	11,593,327	12,130,288	13,155,957	13,610,403
Subtotal-Combined Bonds	23,691,994	26,216,612	27,593,307	28,047,753
MEDIUM-TERM FINANCING				
1110 Property Taxes				
1190 Other Resources:				
Proceeds of Refunding Bonds				
Premium on Bonds sold				
1500 Earnings on Investments				
Transfers IN from Other Funds				
Opening Fund Balance	0	0	0	0
TOTAL AVAILABLE FINANCING	23,691,994	26,216,612	27,593,307	28,047,753
FUND EXPENDITURES				
COMBINED BONDS				
4700 Building Improvements				
9004 Principal	8,355,000	9,190,000	9,790,000	10,540,000
9003 Interest	3,178,424	3,408,124	3,104,027	3,480,117
Bond Defeasance				
Bond Defeasance Other Costs				
9006 Coupon Redemption				
9007 Other Costs	28,282	8,085	13,000	13,000
Bond Issuance Costs				
Payments for Refunding Bonds				
Incline Property Tax Refunds & Interest				
Dues & Fees				
Reno Development Settlement				
Misc Costs				
Transfers TO Other Funds				
Subtotal - Combined Bonds	11,561,706	12,606,209	12,907,027	14,033,117
MEDIUM-TERM FINANCING				
8004 Principal				
8003 Interest				
Reserves (Include unappropriated balance)				
Subtotal - MTF	0	0	0	0
Ending Fund Balance	12,130,288	13,610,403	14,686,280	14,014,636

ALL EXISTING OR PROPOSED
GENERAL OBLIGATION BONDS, REVENUE BONDS
MEDIUM-TERM FINANCING, CAPITAL LEASES AND
SPECIAL ASSESSMENT BONDS

- * - Type
- 1 - General Obligation Bonds
- 2 - G. O. Revenue Supported Bonds
- 3 - G. O. Special Assessment Bonds
- 4 - Revenue Bonds
- 5 - Medium-Term Financing
- 6 - Medium-Term Financing - Lease Purchase
- 7 - Capital Leases
- 8 - Special Assessment Bonds
- 9 - Mortgages
- 10 - Other (Specify Type)
- 11 - Proposed (Specify Type)
- 12 - Consolidated on CAFR Note Disclosure
- *** - Principal placed into a sinking fund and are part of fund balance

(1) NAME OF BOND OR LOAN List and Subtotal By Fund	(2) *	(3) TERM	(4) ORIGINAL AMOUNT OF ISSUE	(5) ISSUE DATE	(6) FINAL PAYMENT DATE	(7) INTEREST RATE	(8) BEGINNING OUTSTANDING BALANCE 7/1/2025	(9) (10) REQUIREMENTS FOR FISCAL YEAR ENDING 06/30/26		(11) (9)+(10) TOTAL
								INTEREST PAYABLE	PRINCIPAL PAYABLE	
FUND:										
2016A Improvement & Refunding	1	20	6,400,000	06/20/16	04/01/36	3.00%	4,795,000	133,050	345,000	478,050
2017 Refunding Bonds	1	13	17,900,000	08/08/17	06/01/30	5.00%	7,460,000	330,300	1,540,000	1,870,300
2019 Refunding Bonds	1	15	7,055,000	10/09/19	04/01/28	5.00%	2,980,000	149,000	1,280,000	1,429,000
2021A Refunding Bonds	1	15	14,925,000	05/13/20	06/01/35	2.29%	10,725,000	417,000	1,065,000	1,482,000
2022B Improvement Bonds	1	10	9,705,000	03/10/22	06/01/32	1.88%	8,010,000	400,500	1,395,000	1,795,500
2022A Improvement and Refunding	1	20	27,660,000	03/10/22	06/01/42	2.50%	26,470,000	919,888	400,000	1,319,888
2023 Various Rollover Bond	1	3	6,500,000	06/12/23	06/30/26	3.77%	2,245,000	83,290	2,245,000	2,328,290
2025 Various Rollover Bond	1	7	14,995,801	07/15/24	12/15/32	4.25%	13,420,000	671,000	1,520,000	2,191,000
2026 Various Rollover Bond	1	20	16,075,880	11/13/25	06/01/45	5.00%	16,075,880	376,090	750,000	1,126,090
Total Bond Issue Debt Service Fund			121,216,681				92,180,880	3,480,117	10,540,000	14,020,117
Total Debt Service (ST)			0				0	0	0	0
TOTAL ALL DEBT SERVICE			121,216,681				92,180,880	3,480,117	10,540,000	14,020,117

<u>PROPRIETARY FUND</u>	(1)	(2)	(3)	(4)
	ACTUAL	ACTUAL	FISCAL YEAR 2025-26	
	YEAR ENDING	PRIOR YEAR	FINAL	AMENDED
	6/30/2024	ENDING 6/30/25	APPROVED	APPROVED
<u>OPERATING REVENUE</u>				
Local Sources				
1900 Charges for Services	743,837	747,762	740,000	740,000
1990 Refunds and Miscellaneous		40,600		
1500 Investment Activity		28,023	3,000	3,000
(A) Total Operating Revenue	743,837	816,385	743,000	743,000
OPERATING EXPENSE				
100 Salaries				
200 Benefits	630,294	577,264	640,000	640,000
300/400/500 Purchased Services	170,328	34,781	180,000	180,000
600 Supplies				
700 Property				
800 Other			20,000	20,000
(B) Total Operating Expense	800,622	612,045	840,000	840,000
Operating Income or (Loss)	(56,785)	204,340	(97,000)	(97,000)
<u>NONOPERATING REVENUES</u>				
1500 Interest Earned				
Subsidies				
1000 Revenue from Local Sources				
3000 Revenue from State Sources				
4000 Revenue from Federal Sources				
Medicare Part D				
Loss on Disposal of Asset				
(C) Total NONOPERATING Revenues				
NONOPERATING EXPENSES				
832 Interest Expense				
Other Expense				
(D) Total NONOPERATING Expenses				
Net Income before Operating Transfers	(56,785)	204,340	(97,000)	(97,000)
Operating Transfers (Schedule T)				
6200 From Other Funds				
910 To Other Funds				
(E) Net Operating Transfers	0	0		
(F) NET INCOME	(56,785)	204,340	(97,000)	(97,000)
Retained Earnings				
Beginning July 1	1,505,969	1,449,184	1,375,184	1,653,524
Ending June 30	1,449,184	1,653,524	1,278,184	1,556,524

<u>PROPRIETARY FUND</u>	(1)	(2)	(3)	(4)
	ACTUAL	ACTUAL	FISCAL YEAR 2025-26	
	YEAR ENDING	PRIOR YEAR	FINAL	AMENDED
	6/30/2024	ENDING 6/30/25	APPROVED	APPROVED
A. CASH FLOWS FROM OPERATING ACTIVITIES:				
Charges for Services	712,208	762,956	745,000	745,000
Refunds and Miscellaneous		40,600		
Cash received from other funds				
Claims	(607,294)	(648,402)	(640,000)	(640,000)
Insurance Premiums	(91,706)	(34,781)	(180,000)	(180,000)
Administrative Expenses				
Fees and Assessments				
a. Net cash provided/(used) by operating activities	13,208	120,373	(75,000)	(75,000)
B. CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES				
Operating Transfers-In (Out)	0	0	0	0
b. Net cash provided by noncapital financing activities	0	0	0	0
C. CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:				
Purchase of Equipment				
c. Net cash used for capital and related financing activities	0	0	0	0
D. CASH FLOWS FROM INVESTING ACTIVITIES:				
Interest Earned		28,023		
Local Revenue				
State Revenue				
Federal Revenue		0	0	0
d. Net cash provided from Investing Activities	0	28,023	0	0
NET INCREASE (DECREASE) in cash and cash equivalents (a+b+c+d)	13,208	148,396	(75,000)	(75,000)
CASH AND CASH EQUIVALENTS AT BEGINNING OF YEAR	2,565,678	2,578,886	2,513,886	2,727,282
CASH AND CASH EQUIVALENTS AT END OF YEAR	2,578,886	2,727,282	2,438,886	2,652,282

<u>PROPRIETARY FUND</u>	(1)	(2)	(3)	(4)
	ACTUAL	ACTUAL	FISCAL YEAR 2025-26	
	YEAR ENDING	PRIOR YEAR	FINAL	AMENDED
	6/30/2024	ENDING 6/30/25	APPROVED	APPROVED
<u>OPERATING REVENUE</u>				
Local Sources				
1900 Charges for Services	184,337	186,462	155,000	155,000
(A) Total Operating Revenue	184,337	186,462	155,000	155,000
<u>OPERATING EXPENSE</u>				
100 Salaries				
200 Benefits	21,570	27,418	30,000	30,000
300/400/500 Purchased Services				
600 Supplies				
700 Property				
800 Other				
(B) Total Operating Expense	21,570	27,418	30,000	30,000
Operating Income or (Loss)	162,767	159,044	125,000	125,000
<u>NONOPERATING REVENUES</u>				
1500 Interest Earned		7,300		
Subsidies				
1000 Revenue from Local Sources				
3000 Revenue from State Sources				
4000 Revenue from Federal Sources				
Medicare Part D				
Loss on Disposal of Asset				
(C) Total NONOPERATING Revenues				
<u>NONOPERATING EXPENSES</u>				
832 Interest Expense				
Other Expense				
(D) Total NONOPERATING Expenses				
Net Income before Operating Transfers	162,767	166,344	125,000	125,000
Operating Transfers (Schedule T)				
6200 From Other Funds				
910 To Other Funds				
(E) Net Operating Transfers				
(F) NET INCOME	162,767	166,344	125,000	125,000
Retained Earnings				
Beginning July 1	1,502,916	1,665,683	1,825,683	1,832,027
Ending June 30	1,665,683	1,832,027	1,950,683	1,957,027

PROPRIETARY FUND	(1)	(2)	(3)	(4)
	ACTUAL	ACTUAL	FISCAL YEAR 2025-26	
	YEAR ENDING 6/30/2024	PRIOR YEAR ENDING 6/30/25	FINAL APPROVED	AMENDED APPROVED
A. CASH FLOWS FROM OPERATING ACTIVITIES:				
Cash received for services	184,337	186,462	168,000	168,000
Cash paid for salaries and benefits	(21,570)			
Cash payments for employee benefits		(27,418)	(30,000)	(30,000)
Cash payments for claims and services				
a. Net cash provided/(used) by operating activities	162,767	159,044	138,000	138,000
B. CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES				
Federal reimbursements				
Loss on Disposal of assets				
Operating Transfers-In (Out)				
b. Net cash provided by noncapital financing activities	0	0	0	0
C. CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:				
Purchase of Equipment				
c. Net cash used for capital and related financing activities	0	0	0	0
D. CASH FLOWS FROM INVESTING ACTIVITIES:				
Interest Earned		7,300		
Local Revenue				
State Revenue				
Federal Revenue				
d. Net cash provided from Investing Activities	0	7,300	0	0
NET INCREASE (DECREASE) in cash and cash equivalents (a+b+c+d)	162,767	166,344	138,000	138,000
CASH AND CASH EQUIVALENTS AT BEGINNING OF YEAR	1,502,916	1,665,683	1,818,939	1,832,027
CASH AND CASH EQUIVALENTS AT END OF YEAR	1,665,683	1,832,027	1,956,939	1,970,027

<u>PROPRIETARY FUND</u>	(1)	(2)	(3)	(4)
	ACTUAL	ACTUAL	FISCAL YEAR 2025-26	
	YEAR ENDING	PRIOR YEAR	FINAL	AMENDED
	6/30/2024	ENDING 6/30/25	APPROVED	APPROVED
<u>OPERATING REVENUE</u>				
Local Sources				
1900 Charges for Services	-	98,505	897,000	897,000
(A) Total Operating Revenue	0	98,505	897,000	897,000
<u>OPERATING EXPENSE</u>				
100 Salaries			0	0
200 Benefits			0	0
300/400/500 Purchased Services	-		897,000	897,000
600 Supplies	-		0	0
700 Property			0	0
800 Other				
(B) Total Operating Expense	0	0	897,000	897,000
Operating Income or (Loss)	0	98,505	0	0
<u>NONOPERATING REVENUES</u>				
1500 Interest Earned	0	17,084		
Subsidies				
1000 Revenue from Local Sources				
3000 Revenue from State Sources				
4000 Revenue from Federal Sources				
Medicare Part D				
Loss on Disposal of Asset				
(C) Total NONOPERATING Revenues				
<u>NONOPERATING EXPENSES</u>				
832 Interest Expense				
Other Expense				
(D) Total NONOPERATING Expenses				
Net Income before Operating Transfers	0	115,589	0	0
Operating Transfers (Schedule T)				
6200 From Other Funds				
910 To Other Funds				
(E) Net Operating Transfers	0	0	0	0
(F) NET INCOME	0	115,589	0	0
Retained Earnings				
Beginning July 1	651,515	651,515	698,835	767,104
Ending June 30	651,515	767,104	698,835	767,104

PROPRIETARY FUND	(1)	(2)	(3)	(4)
	ACTUAL	ACTUAL	FISCAL YEAR 2025-26	
	YEAR ENDING	PRIOR YEAR	FINAL	AMENDED
	6/30/2024	ENDING 6/30/25	APPROVED	APPROVED
A. CASH FLOWS FROM OPERATING ACTIVITIES:				
Cash rebate received for services	(52,178)	98,505	897,000	897,000
Cash paid for salaries and benefits			0	0
Cash payments for employee benefits			(800,000)	(800,000)
Cash payments for claims and services	0	0	(90,000)	(90,000)
a. Net cash provided/(used) by operating activities	(52,178)	98,505	7,000	7,000
B. CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES				
Operating Transfers-In (Out)	0	0	0	0
b. Net cash provided by noncapital financing activities	0	0	0	0
C. CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:				
Purchase of Equipment				
c. Net cash used for capital and related financing activities	0	0	0	0
D. CASH FLOWS FROM INVESTING ACTIVITIES:				
Interest Earned	0	17,084		
Local Revenue				
State Revenue				
Federal Revenue		0	0	0
d. Net cash provided from Investing Activities	0	17,084	0	0
NET INCREASE (DECREASE) in cash and cash equivalents (a+b+c+d)	(52,178)	115,589	7,000	7,000
CASH AND CASH EQUIVALENTS AT BEGINNING OF YEAR	703,631	651,453	651,453	767,042
CASH AND CASH EQUIVALENTS AT END OF YEAR	651,453	767,042	658,453	774,042

REPORT FOR ALL FUNDS	TO/FROM DISTRICTS IN NEVADA		TO/FROM DISTRICTS OUTSIDE NEVADA	
	(1) Tuition	(2) Transportation	(3) Tuition	(4) Transportation
	CODE(S)	1312,1322,1332	1412,1423	1313,1323,1333

REVENUES				\$0	
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EXPENDITURES

	OBJECT CODE	561	511	562	512
100 - Regular Programs					
200 - Special Programs					
300 - Vocational Programs					
400 - Other PK-12 Programs					
500 - Nonpublic Programs					
600 - Adult Programs					
TOTALS					

(1) FUND TYPE	TRANSFERS FROM			TRANSFERS TO		
	(2) FROM FUND	(3) PAGE	(4) AMOUNT	(5) TO FUND	(6) PAGE	(7) AMOUNT
GENERAL FUND						
	General Fund	10	\$22,613,220	English Learner	11	\$1,052,000
				Gifted & Talented	12	\$446,220
				At-Risk	13	\$960,000
				Special Education	27	\$18,905,000
				Federal School Lunch	37	\$0
				Capital Projects	46	\$1,250,000
SUBTOTAL			\$22,613,220			\$22,613,220
Other Funds						
SUBTOTAL			\$0			\$0
TOTAL TRANSFERS			\$22,613,220			\$22,613,220

Schedule of Existing Contracts

Budget Year 2025-26

Local Government:		Lyon County School District				
Contact:		Lilliana Camacho-Polkow				
E-Mail Address:		Lcamachopolkow@lyoncsd.org				
Daytime Telephone:		(775) 463-6800 x10136		Total Number of Existing Contracts:	10	
Line	VENDOR	Effective Date of Contract	Termination Date of Contract	Proposed Expenditure FY 2024-25	Proposed Expenditure FY 2025-26	DESCRIPTION
1	Silva, Sceirine & Associates, LLC	7/1/2025	6/30/2026	\$78,600	\$82,900	Annual Financial Audit (year-ending 06/30/2025)
2	JNA Consulting	7/1/2025	6/30/2026	\$2,500	\$2,500	Financial Consulting - Secondary Market Disclosure
3	Infinite Campus	7/1/2025	6/30/2026	\$90,000	\$106,318	Student Information System
4	Tyler Technologies	7/1/2025	6/30/2026	\$135,132	\$138,663	ERP System
5	Macleod Watts Inc.	7/1/2025	6/30/2026	\$7,500	\$7,500	Actuarial Services
6	Maupin, Cox & Legoy	7/1/2025	6/30/2026	\$70,000	\$70,000	Legal Services
7	Skyfiber	7/1/2025	6/30/2026	\$702,000	\$705,000	Internet Services
8	Frontline	7/1/2025	6/30/2026	\$32,371	\$35,841	Personal and absence tracking software
9	Evaluwise	7/1/2025	6/30/2026	\$15,322	\$15,322	Certified Evaluation Software
10	Bickmore Actuarial	7/1/2025	6/30/2026	\$4,000	\$4,000	Actuarial Services
11						
12						
Total Proposed Expenditures				\$1,137,425	\$1,168,044	
*Contracts that end on or before 06/30/25 have automatic renewals or renewal options in FY2025-26.						

Schedule of Privatization Contracts

Budget Year 2025-26

	Local Government:	Lyon County School District								
	Contact:	Lilliana Camacho-Polkow								
	E-Mail Address:	Lcamachopolkow@lyoncsd.org								
	Daytime Telephone:	(775) 463-6800 x10136					Total Number of Existing Contracts:	2		
Line	VENDOR	Effective Date of Contract	Termination Date of Contract	Duration (Months/ Years)	Proposed Expenditure FY 2024-25	Proposed Expenditure FY 2025-26	Position or Class or Grade	Number of FTEs employed by Position Class or Grade	Equivalent hourly wage of FTEs by Position Class or Grade	Reason or need for contract
1	Chartwells	7/1/2020	7/1/2025	5	\$5,295,000	\$5,325,000	Nutrition			Reduce operating cost and outsource food service to a professional food service management company.
2	Oasis Online	1/1/2022	12/31/2025	4	\$103,950	\$103,950	Information Technology			District networking services.
3										
4										
5										
6										
7										
8										
9										
	Total Proposed Expenditures				\$ 5,398,950	\$ 5,428,950		-		
	*Contracts that end on or before 06/30/25 have automatic renewals or renewal options in FY2025-26.									

**LYON COUNTY SCHOOL DISTRICT
RESOLUTION TO AMEND
THE 2025-2026 GENERAL FUND BUDGET
OF THE LYON COUNTY SCHOOL DISTRICT**

WHEREAS, the total resources of the Lyon County School District General Fund have sufficient available resources consisting of an unappropriated opening fund balance of \$935,477 more than budget and \$113,041 of additional Federal ERATE revenue.

WHEREAS, the Lyon County School District must amend its budget to reflect the average daily enrollment count from the prior quarter by January 1st per NRS 354.598005 (9), resulting in a revenue decrease of \$1,677,686

WHEREAS, the Lyon County School District has the ability to reduce appropriation authority for expenditures due to projected expenditures less than budgeted.

Now, therefore it is hereby RESOLVED, that the Lyon County School District shall amend its Fiscal Year 2025-2026 General Fund budget, thereby decreasing its appropriations by \$629,168 from \$124,211,110 to \$123,581,942.

IT IS FURTHER RESOLVED, by the Lyon County School District Board of Trustees:

PASSED, ADOPTED, AND APPROVED the 16th of December, 2025.

AYES:

NAYS:

_____	_____
_____	_____
_____	_____
_____	_____
_____	_____
_____	_____
_____	_____
_____	_____

Absent:

By: _____
Tom Hendrix, President

ATTEST: _____
Dawn Carson, Clerk

**LYON COUNTY SCHOOL DISTRICT
RESOLUTION TO AUGMENT THE 2025-2026 BUDGET
OF THE LYON COUNTY SCHOOL DISTRICT
COMBINED FUNDS**

WHEREAS, the following funds for Lyon County School District have additional resources, shortfalls and/or unappropriated beginning fund balance that differ from the amounts set forth in the FY26 Final Budget.

WHEREAS, the available resources and beginning fund balance in the Special Education Fund are anticipated to exceed that budgeted by \$1,209,128.

WHEREAS, the available resources and beginning fund balance in the PCFP English Learner Fund are anticipated to exceed that budgeted by \$435,133.

WHEREAS, the available resources and beginning fund balance in the PCFP Gifted & Talented Fund are anticipated to exceed that budgeted by \$169,752.

WHEREAS, the available resources and beginning fund balance in the PCFP At-Risk Fund are anticipated to exceed that budget by \$388,875.

WHEREAS, the available resources and beginning fund balance in the Medicaid Fund are anticipated to exceed that budgeted by \$51,947.

WHEREAS, the available resources and beginning fund balance in the Federal School Lunch are anticipated to exceed that budgeted by \$17,316.

WHEREAS, the available resources and beginning fund balance in the Residential Construction Tax are anticipated to exceed that budgeted by \$6,428.

WHEREAS, the available resources and beginning fund balance in the Building & Sites Fund are anticipated to exceed that budgeted by \$21,200.

WHEREAS, the available resources and beginning fund balance in the Capital Projects Fund has an anticipated shortfall to that budgeted by (\$503,644).

WHEREAS, the available resources and beginning fund balance in the Bond Projects Fund are anticipated to exceed that budgeted by \$22,588,606.

NOW, THEREFORE, BE IT RESOLVED, That the Lyon County School District shall augment the Special Education Fund by increasing its appropriations from \$23,903,000 to \$25,112,128.

BE IT FURTHER RESOLVED That the Lyon County School District shall augment the PCFP English Learner Fund by increasing its appropriations from \$3,322,633 to \$3,757,766.

BE IT FURTHER RESOLVED That the Lyon County School District shall augment the PCFP Gifted & Talented Fund decreasing its applications from \$514,000 to \$683,752.

BE IT FURTHER RESOLVED That the Lyon County School District shall augment the PCFP At-Risk Fund by increasing its appropriations from \$2,573,000 to \$2,961,875.

BE IT FURTHER RESOLVED That the Lyon County School District shall augment the Medicaid Fund decreasing its applications from \$596,911 to \$648,858

BE IT FURTHER RESOLVED That the Lyon County School District shall augment the Federal School Lunch Fund by increasing its appropriations from \$9,510,329 to \$9,527,645.

BE IT FURTHER RESOLVED That the Lyon County School District shall augment the Residential Construction Tax Fund by increasing its appropriations from \$1,077,207 to \$1,083,635.

BE IT FURTHER RESOLVED That the Lyon County School District shall augment the Building & Sites Fund by increasing its appropriations from \$99,727 to \$120,927.

BE IT FURTHER RESOLVED That the Lyon County School District shall amend the Capital Projects Fund by decreasing its appropriations from \$7,396,576 to \$6,892,932.

BE IT FURTHER RESOLVED That the Lyon County School District shall augment the Bond Projects Fund by increasing its appropriations from \$8,706,286 to \$31,294,892.

IT IS FURTHER RESOLVED, by the Lyon County School District Board of Trustees

PASSED, ADOPTED, AND APPROVED on the 16th of December 2025.

AYES:

NAYS:

Absent:

By: _____
Tom Hendrix, President

ATTEST: _____
Dawn Carson, Clerk

Lyon County School District Board Memo

Date: December 16, 2025
To: Board of School Trustees
From: Harman Bains, Executive Director of Operations
Re: FY26 Five-Year Capital Improvement Plan (CIP)

Recommendation:

That the Board of Trustees approves the Five-Year Capital Improvement Plan (CIP) as a result of the FY26 Budget Amendment.

Background Information:

NRS 354.5945 requires each local government to annually prepare a capital improvement plan for the fiscal year ending June 30 of that year and the ensuing 5 fiscal years. In addition, the number of expenditures contained in the plan for fiscal year 2026 must not exceed the total amount of expenditures for capital outlay in the district's final fiscal year 2026 budget. Furthermore, the plan needs to identify the proposed capital projects and the anticipated costs associated with each project.

The Five-Year Capital Improvement Plan includes the following funds:

Building and Sites Fund (Fund 330) – proceeds are used for various capital projects. Revenues for this fund are accumulated through district owned rental properties, investments, and general fund appropriations.

Capital Projects Fund (Fund 340) – proceeds are used for various capital projects including, parking lot renovation and maintenance, roof replacement, athletic fields and tracks, etc. Revenues are received from the investments, general fund appropriations, and Motor Vehicle Privilege Tax associated with Lyon County residents' vehicles.

Residential Construction Fund (310) – proceeds are used for various capital projects per NRS 278. Revenues are received as a portion (\$1,600.00) of building permits issued in Lyon County. The proceeds are specifically designated to be used in the area for which the permit is issued. For example, proceeds from Fernley permits must be used for Fernley area schools.

Bonds Projects Fund (360) – used for projects specified in bond resolutions. Proceeds are obtained through the district's issuance of general obligation bonds.

LCSD's five-year capital improvement plan impacts students and staff by enhancing the quality of the learning and working environment. Modernized facilities, upgraded technology, and improved infrastructure creates a safer, more efficient, and more engaging spaces for education. An effective plan can lead to increased access to resources, reduced distractions from outdated or inadequate facilities, and an environment that supports academic achievement and personal growth. Additionally, long-term planning ensures that the district is proactively addressing growth, maintenance, and evolving educational needs, fostering a sense of stability and investment in the community.

Budget Considerations:

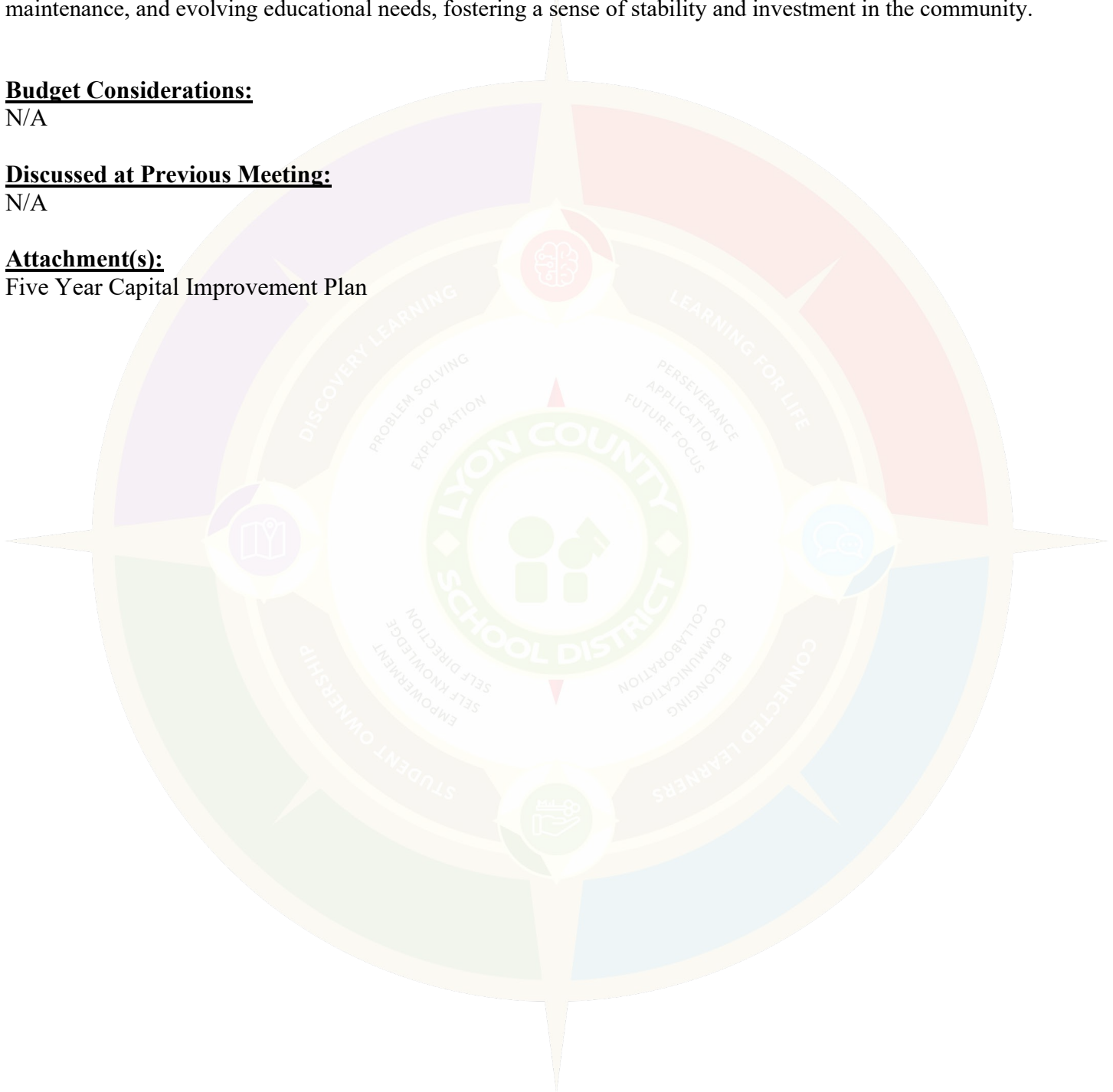
N/A

Discussed at Previous Meeting:

N/A

Attachment(s):

Five Year Capital Improvement Plan



Mission Statement Lyon County School District fosters learning for life, empowers connected learners, promotes student ownership, and encourages discovery learning for success in a rapidly evolving world.

LYON COUNTY SCHOOL DISTRICT
 FIVE YEAR CAPITAL IMPROVEMENT PLAN
 (NRS 354.5945)

December 9, 2025
 Budgeted/Estimated

	FY2025	FY2026	FY2027	FY2028	FY2029
Fund: 330	Building & Sites Fund				
Beginning Balance	102,127	112,127	71,727	11,327	20,927
Contingent Funds		(25,000)			
Smith Valley Exterior Painting		(25,000)			
Yerington ES Playground			(30,000)		
Yerington IS Playground			(40,000)		
Fund Revenue					
Smith Valley Property Fees (estimated)	10,000	9,600	9,600	9,600	9,600
Investments					
Fund Balance	112,127	71,727	11,327	20,927	30,527

	FY2025	FY2026	FY2027	FY2028	FY2029
Fund: 340	Capitla Projects Fund				
Beginning Balance	5,611,078	4,392,985	4,138,117	4,138,117	1,796,386
Professional Services			(75,000)	(75,000)	(75,000)
Building HVAC / Boilers / Controls			(1,000,000)	(1,000,000)	(1,000,000)
District Wide Flooring / Carpet	-	(250,000)	(250,000)	(250,000)	(250,000)
District Wide Parking Lot Reseal/Striping	(233,638)	(150,000)	(150,000)	(150,000)	(150,000)
District Wide Restrooms	(108,144)	(350,000)	(350,000)	(350,000)	(350,000)
YHS Baseball/Softball	(198,876)				
SSHS Baseball/Softball	(82,721)				
DHS Boilers Replacement	(526,465)				
SSMS Boilers Replacement	(1,607,130)				
CES Boilers Replacement	(659,205)				
DHS Scoreboards	(155,351)				
YHS Scoreboards	(146,843)				
Silver Springs/Dayton Transportation Modular	(17,885)				
DES Exterior Painting	(30,500)				
DHS Concrete	(17,150)				
SSHS HVAC	(208,000)				
FES HVAC	(636,134)				
DIS HVAC/Boilers	(1,425,273)				
SES HVAC/Boilers	(283,122)				
SMS Cooling Tower	(268,780)				
FHS HVAC/Boilers	(71,090)				
SSHS HVAC/Boiler	(73,550)				
SSHS Baseball/Softball Concrete Pad		(50,000)			
YHS Baseball/Softball Concrete Pad		(50,000)			
Roof Spec/Design Professional Services		(55,000)			
DIS Boiler Upgrade		(498,589)	(498,589)		
SES Boiler Upgrade		(174,765)	(174,765)		
SMS Watercooling Replacement		(201,797)	(201,797)		
FES RTU Replacements		(498,067)	(498,067)		
Dayton Adult Ed		(72,180)			
Athletic Fields / Tracks (Annual Allocation)	(250,000)	(250,000)	(250,000)	(250,000)	(250,000)
Athletic Fields / Tracks (Reserved Allocation)	1,000,000	1,250,000	1,500,000	1,750,000	2,000,000
Fund Revenue					
Motor Vehicle Tax	1,084,683	1,095,530	1,106,486	1,117,550	1,128,726
Investments/Transfers	4,447,080	1,250,000			
Fund Balance	4,392,985	4,138,117	1,796,386	3,180,668	850,112

Fund: 310		FY2025	FY2026	FY2027	FY2029	FY2028
Residential Construction Fund						
	Beginning Balance	1,512,505	523,636	228,704	228,704	-
	Dayton					
	DHS Baseball/Softball Upgrades		(24,000)			
	DHS Main Gym Floor Replacement	(437,362)				
	DHS Aux Gym Resurface	(50,059)				
	DHS Football Scoreboard	(3,000)				
	DHS Shot Clocks		(8,670)			
	Dayton Area Gym/MPR Adjacent Restrooms		(200,000)	(200,000)	(200,000)	(200,000)
	Dayton Area Playground/Gym Enhancements	(125,804)	(125,000)			
	Fernley					
	FHS Main Gym Floor Replacement	(358,505)				
	FHS Bleachers	(137,751)				
	FHS Shot Clocks		(8,740)			
	Fernely Area Gym/MPR Adjacent Restrooms		(200,000)	(200,000)	(200,000)	(200,000)
	Fernely Area Playground/Gym Enhancements	(340,062)	(125,000)			
	Smith Valley					
	Smith Rubber Aux Gym Floor					
	Smith Area Gym/MPR Adjacent Restrooms		(40,000)	(40,000)	(40,000)	(40,000)
	Playground Equipment/Repairs	(69,912)	(10,000)			
	Silver Springs					
	SSHS Shot Clocks		(8,100)			
	Springs Area Gym/MPR Adjacent Restrooms		(50,000)	(50,000)	(50,000)	(50,000)
	Springs Area Playground/Gym Enhancements	(62,482)	(10,000)			
	Yerington Area					
	YHS Shot Clocks		(8,420)			
	Yerington Area Gym/MPR Adjacent Restrooms		(50,000)	(50,000)	(50,000)	(50,000)
	Yerington Area Playground/Gym Enhancements		(10,000)			
	YIS Main Floor Resurface	(51,710)				
Fund Revenue	Attendance Area	FY 2025 Revenue	Anticipated FY 2026 Revenue			Balance w/Projected Revenues
	Dayton Area	280,272	252,245			137,997
	Fernley Area	288,288	259,459			120,367
	Silver Springs Area	39,600	35,640			16,706
	Smith Valley Area	19,008	17,107			14,478
	Yerington Area	20,608	18,547			12,152
Fund Balance		523,636	228,704			301,701

	FY2025	FY2026	FY2027	FY2028	FY2029
Fund: 360	Bonds Projects Fund				
Beginning Balance	11,705,440	15,119,012	15,203,921	14,800,818	7,749,818
Professional Services (Bond Fee)	(206,333)				
Silver Springs Transportation Yard Construction	(2,684,724)				
Silver Springs Transportation Yard Professional Services	(74,445)				
CES/SES Swamp Cooler Replacements	(1,534,763)				
FHS Gym Construction Costs	(740,943)				
SSES Dining Facility Roof Replacement	(409,275)				
SES Roof Replacement	(361,135)				
SSES Bld A Roof Replacement	(205,850)				
SSES Audio Enhancement	(83,262)				
FES Audio Enhancement	(10,950)				
YES Audio Enhancement	(73,535)				
Other Audio Enhancement Hardware	(13,136)				
FHS, DHS, and YHS Perimeter Fencing		(749,732)			
FHS, DHS, and YHS Site Concrete		(744,368)			
DIS Swamp to HVAC Replacement	(1,975,169)	(3,064,696)			
SSMS Swamp to HVAC Replacement	(392,468)	(3,650,638)			
SMS Cooling Tower	(302,695)				
SES Boiler Replacement	(207,148)	(262,148)			
FES Rooftop Units Replacement		(996,134)			
DHS Audio Enhancement	(346,365)	(71,643)			
EVES Audio Enhancement	(241,242)	(23,009)			
FHS Audio Enhancement	(334,368)	(188,736)			
RES roof (comp)		(400,000)			
YES bld 400 roof (comp)		(150,000)			
SSES Bld B and C roof (comp)		(449,750)			
DHS, SSSH, YHS, & SMS Modified Single Point		(700,000)	(700,000)		
FHS Culinary/Commons		(350,000)	(2,300,000)		
YES Bld 500/600 HVAC/Elec Service		(801,558)	(2,698,074)		
SSES Bld B/C Boiler/Elec Service/HVAC		(1,794,418)	(1,929,675)		
DHS Boiler/HVAC		(667,799)	(1,439,638)		
FHS Boiler/HVAC		(729,538)	(1,376,908)		
Mechanical Engineering Professional Services			(565,700)		
CES MPR Chiller			(350,000)		
FHS Math bld Boiler			(700,000)		
FHS English bld Boiler			(700,000)		
YIS Audio Enhancement			(250,000)		
DIS Audio Enhancement			(250,000)		
YHS Audio Enhancement			(250,000)		
DES Main Bld Roof			(297,000)		
FIS 5th/6th Wings Roofs			(495,000)		
FIS Main bld Roof				(378,000)	
EVES Main Bld Roof				(873,000)	
RES Audio Enhancement				(250,000)	
SES Audio Enhancement				(250,000)	
SVS Audio Enhancement				(250,000)	
FIS 5th Grade Bld Boiler				(700,000)	
FIS Bld H, Main, Annex HVAC				(2,250,000)	(2,250,000)
SSES Dining Hall Boiler				(800,000)	
SVS Boilers				(1,300,000)	
SVS HVAC					(3,100,000)
Audio Enhancement Site TBD					(250,000)
Audio Enhancement Site TBD					(250,000)
Audio Enhancement Site TBD					(250,000)
YES MPR Roof Replacement					(92,000)
YES Bld 500 Roof Replacement					(183,000)
District Wide Transportation Vehicles	(2,271,706)		(1,101,107)		
Fund Revenue					
Series 2024 (360.012)	14,995,801				
Series 2025 (360.013)		15,879,074			
Series 2026 (360.014)			15,000,000		
Investments (YTD)	887,282				
Fund Balance	15,119,012	15,203,921	14,800,818	7,749,818	1,374,818

Silver Stage Elementary School Highlights



- ★ 100% of our teaching staff is attending LETRS training, Language Essentials for Teachers of Reading and Spelling. Our second cohort will complete the program in May.
- ★ 2 Full PK classes-40 students
- ★ We have 6 Foster Grandparents who work with students on a daily basis to support multiple facets of their education
- ★ 4th Grade students are participating in Leadership-Welcome students in the morning and support at parent pick-up in the afternoon, promote Leadership skills, help with planning events, giving guided tours to our new students, led by our Counselor
- ★ Leader In Me program started last quarter and is in full swing this year. Based on the 7 Habits of Highly Effective people, creates ownership in problem solving and our own outcomes, goal setting, prioritizing what is important
- ★ Diamond Level MTSS Implementation Award from Nevada APBS Network
- ★ Dental Van visits our campus yearly, sometimes twice if they have availability
- ★ Quarterly "I Am Proud Showcases" averaging over 150 families attending each one
- ★ Fundraiser last year, raised \$9000 to go towards field trips, playground equipment, rewards, and guest speakers
- ★ Collaborating with SSMS and SSHS to welcome more families and create a hub of information and experiences for our community
- ★ STAR Rating Changes-Move up to a 2 Star Rating
 - Growth of 23 Points
 - 7 Point growth on Growth Indicator
 - 10 Point growth in English Language Proficiency
 - 5 point growth in Closing Gaps
 - 3.5 Point Growth in Student Engagement Indicator (Absenteeism)
- ★ SBAC
 - 4% Increase in ELA and Math Proficiency
- ★ iReady
 - Increase from 8% Early, Mid, Above Grade level to 43%
 - Decrease two or more grade levels below from 29% to 16%
- ★ Attendance Rate
 - Federal Rate 10.5% to 9.4%
 - Nevada Rate 9.88 to 7.99
 - SBAC Rate: 33.6 to 26.3
- ★ CIP Goals
 - Decrease students on RAP by 10% by Spring 2025- Achieved-20.5% moved to monitor or completely off
 - Move from 53% to 60% above 41st percentile missed by 1 %, we had 59% above this level
 - Increase typical and stretch growth by 10% on iReady-42%-45% Typical and 17%-21% Stretch
 - Combined events with SSHS-Halloween Bash, and SSMS STEM night

Silver Stage Middle School

Mission: As the cornerstone of our community, SSMS focuses on educating the whole child with compassion and rigor to grow successful 21st Century citizens.

Highlights:

- **Community Partners with Healthy Services Hub**
 - SRO, C3 Team, and Safe Schools Professional
 - Community Building with SSES, SSMS, SSHS-common community events
 - Fall Festival - 1,331 attendees - 200 more attendees than 24-25. 457 adults - 874 students - 68 vendors
 - Family STEM Night Sierra Nevada Journeys Program - March
 - Work-based learning opportunities for SSHS students working in SSES/SSMS garden
 - SSES/SSMS career fair May
- **Family Engagement**
 - Daily calls home to support and enhance attendance
 - Weekly calls home to enhance academic supports
 - Weekly Mass Comm to parents, students, and stakeholders.
 - Fall Festival, Trunk or Treat, Student-Led Conferences, Family STEM Night, Art in the Garden, Career Fair, Parent Advisory committee
- **PBIS and Enrichment Opportunities**
 - MTSS Systems running smoothly and Career/College Readiness Interventionist (academic and behavior) are helping with the fidelity-currently in Tier 2.
 - Academic Club
 - Health, Computers, CTE Middle School Course-Digital Designers, Teening to Adulthood, Woodshop in a Box, and Garden
 - Green Team (compost, upcycling, field trips)
 - PBIS Auctions-Reward points around Core Values
 - 8th Grade WEB leaders as mentors to our 5th graders

School Performance Plan Goals 2025-2026:

- **Student Success Goal:** At least 58% of Lyon County students will meet or exceed their personal typical growth in math and reading from the Beginning of Year (BOY) assessment to the End of Year (EOY) i-Ready assessment during the 2025/2026 school year.
- Lyon County School District will increase the total number of K-8 work-based learning opportunities provided to all students by 10% from the 2024/2025 school year to the 2025/2026 school year.
- Lyon County School District will increase the total number of students participating in K-12 work-based learning opportunities by 10% from the 2024/2025 school year to the 2025/2026 school year.
- **Adult Learning Goal:** By May 2026, all teachers at Silver Stage Middle School will regularly implement at least two targeted instructional strategies each week, such as scaffolded questioning, guided practice, or visual supports to engage students in standards aligned learning tasks, in line with NEPF 2.1. Progress will be monitored through monthly IEP data reviews and classroom walk-throughs, with the goal that at least 75% of SPED students demonstrate measurable growth on their IEP academic goals and/or i-Ready Math and Reading diagnostic assessments by the end of the school year.
- **Connectedness Goal:** Lyon County School District will reduce the chronic absenteeism rate by 10% from the 2024/2025 school year to the 2025/2026 school year.

Silver Stage High School

Mission: *Providing a safe learning environment to gain college, career, and life skills for a successful future!*

Vision: *SOAR* Stand Strong, *Own* your Story, *Aspire* to Grow, *Reach* Beyond

Highlights:

- **Community Partnerships**
 - SRO & Safe Schools Professional
 - Community Building with SSES and SSMS-common community events
 - Fall Festival, Halloween Bash, Homecoming Parade, BINGO
 - SSHS Boosters' 22nd Annual Show-N-Shine
 - Career Fair, Greater Nevada Credit Union Bite of Reality, Senior Success Day
- **Family Engagement**
 - Weekly calls home for students with academic and attendance concerns
 - Positive contact home for all students school-wide
 - Senior Information Night, Halloween Bash, Student-Led Conferences
- **Academic Achievements**
 - 75% of Building Trades in Construction Technology students passed the end of program assessment
 - 88% of Teaching and Training students passed the end of program assessment
 - 91% of 2025 SSHS graduates were enrolled in Western Nevada College Courses
 - 13% of 2025 SSHS graduates also graduated with an Associates Degree
 - 13% of the 2025 graduating class are enrolled in Jump Start
 - 32% of 2025 graduates graduated with an advanced diploma
 - 2025 Northern Nevada Top Voted Teacher of the Year winner-Dalton Piatt
 - 4 students were multied-craft core curriculum certified-MC3

School Performance Plan Goals 2025-2026:

- Silver Stage High School will increase the total number of work-based learning opportunities provided to all students by 10% from the 2024/2025 school year to the 2025/2026 school year.
- Silver Stage High School will increase the total number of students participating in K-12 work-based learning opportunities by 10% from the 2024/2025 school year to the 2025/2026 school year.
- Silver Stage High School will increase the graduation rate from 89.5% to 92.5% by the end of the 2025/2026 school year.
- Silver Stage High School will continue to implement WorkKeys for students by the end of their 10th grade year.
- Silver Stage High School will reduce the chronic absenteeism rate by 10% from the 2024/2025 school year to the 2025/2026 school year.
- In grades 9-10, at least 55% of students at Silver Stage High School will meet their individual growth goal in math and reading from Fall to Spring Measure of Academic Progress (MAP) testing during the 2025/2026 school year.
- The percentage of college bound students in grade eleven (11) who will earn a composite score of 16-36 on the ACT, will increase by 5% from the 2024/2025 school year to the 2025/2026 school year.
- Silver Stage High School will be engaging in a book study on the book Answering Why by Mark C. Perna this school year.

Lyon County School District Board Memo

Date: December 16, 2025
To: Board of School Trustees
From: Tim Logan, Superintendent
Re: Superintendent Mid-Year Review

Recommendation

At the discretion of the Board of Trustees.

Background Information

LCSD policy BCD: Board-Superintendent Relationship states that, “The Board may, at their discretion, informally evaluate the Superintendent at any time during the school year in order to develop the formal year-end evaluation”. This is an opportunity for the board to provide the superintendent feedback should they wish.

The formal year-end evaluation categories include:

- Student Learning & Instruction
 - Student Achievement
 - CTE & Work Place Learning
 - Graduation Rate
 - Special Education
 - District Goals, Curriculum and Initiatives aligned
- Communication & Ethics
 - Effective Public Communication Strategies
 - Annual Surveys for Stakeholders
 - Strong Visible Presence in School & Community
 - Regular Report to the Board
 - Professional Code of Ethics
 - Personal Professional Development
- Human Resources & Finance
 - Demonstrates knowledge in HR & effectively manages staff
 - Works with Bargaining Units
 - Ensures Law & Policy are implemented
 - Effective Steward of District Financial Resources
- Policy & Board Relations
 - Works & collaborates effectively with Board
 - Advises on policy changes due to legislation
 - Legal counsel used
 - Regular updates to the board

- Facilities & Safety
 - Good steward of capital resources
 - Capital Improvement Plan presented and updated
 - Students/Staff have safe environment
 - Facility upgrades ongoing
 - Current Emergency Ops Plan (EOP)
 - Implementation of Progressive Restorative Discipline Plan

Budget Considerations

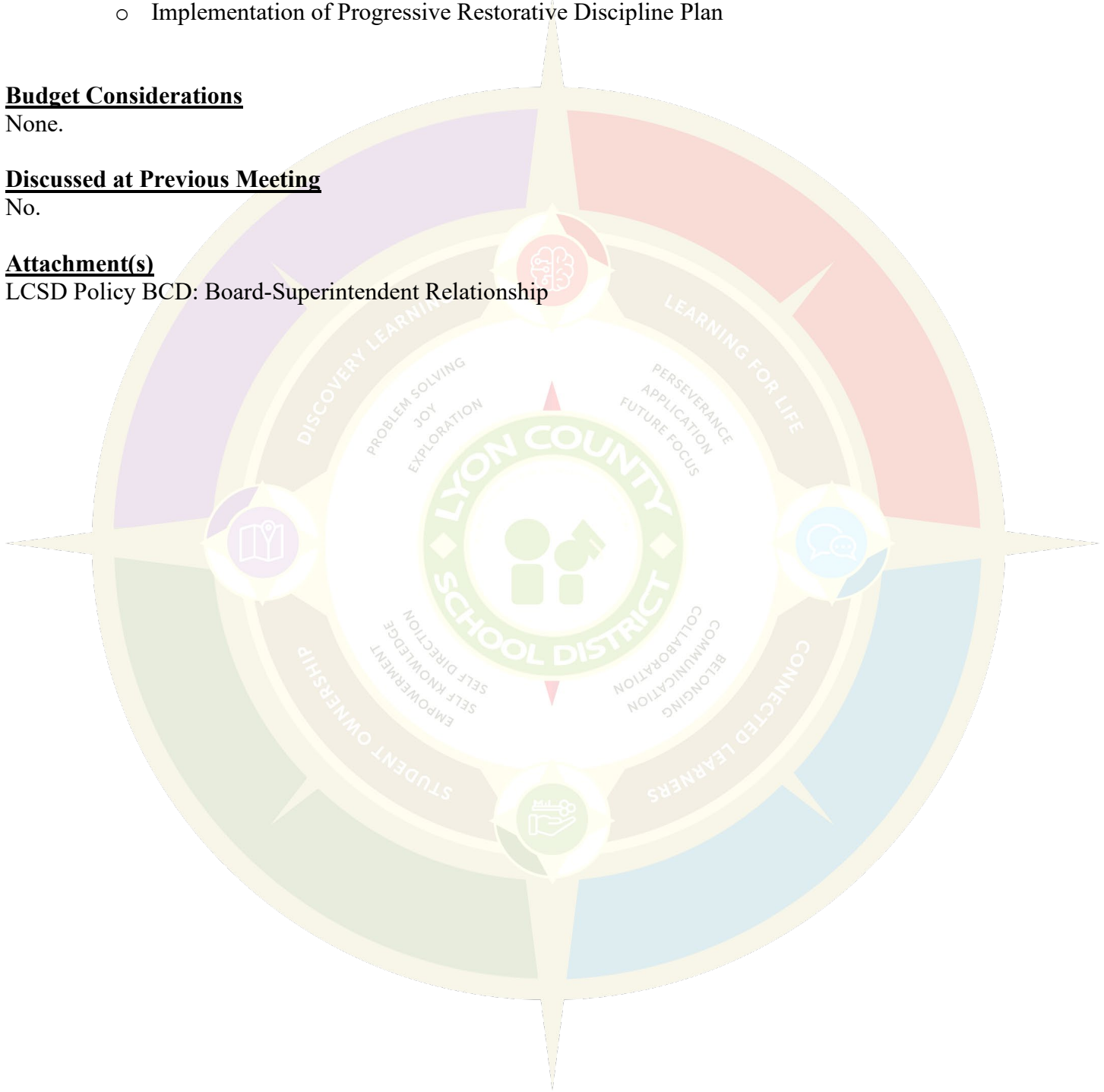
None.

Discussed at Previous Meeting

No.

Attachment(s)

LCSD Policy BCD: Board-Superintendent Relationship



BOARD-SUPERINTENDENT RELATIONSHIP

The superintendent shall be the chief executive officer and shall be responsible for the professional leadership necessary to translate the will of the Board into administrative action.

The superintendent shall be responsible for all aspects of district operation and for such duties and powers pertaining thereto as directed or delegated by the Board, and to develop such procedures and regulations as he/she considers necessary to ensure efficient operation of the district.

The Board expects that the superintendent is professionally able and possesses outstanding qualities of leadership, vision and administrative skill and that the superintendent will implement all Board policies in good faith.

The superintendent can expect that the Board will respect the superintendent's professional competence and extend to him/her full responsibility for implementation of Board policy decisions.

The Board holds the superintendent responsible for carrying out its policies within established guidelines and for keeping the Board informed about district operations. Any communication between the Board and Superintendent that directs the Superintendent's actions on policy implementation or district management needs to be done either in open public meeting or if it is on an urgent nature, communicated to all Board members in the same manner.

Individual Board members can request information from the Superintendent pertinent to policies and operations of the district. Individual Board members can provide information to the Superintendent pertinent to the operation of the district. Individual Board members cannot direct the Superintendent or Staff outside of open public meetings except as required for the duties of the Board President and Board Secretary as outlined in Policy BCB.

The Superintendent shall be given a formal evaluation by the Board in a regularly agendized, open meeting no less than one time per each school year that they are employed by the School Board (See NRS 241.031). The Board may, at their discretion, informally evaluate the Superintendent at any time during the school year in order to develop the formal year-end evaluation. Informal evaluations will not be used by the Board in any other manner.

Legal Reference(s): NRS 241.031

Policy #BCD
Revised 4/25/17

***BOARD-SUPERINTENDENT RELATIONSHIP – ADMINISTRATIVE
REGULATIONS***

**Lyon County School District
BOARD ASSURANCES TO THE SUPERINTENDENT**

- Follow proper protocols with respect to communication.
- Let the Superintendent do his job – not direct him like a puppet.
- Be honest and open with the Superintendent.
- Support the schools and staff within their communities.
- Treat recommendations by administrative staff with respect.
- Provide clear expectations for the Superintendent and reinforce those with meaningful evaluations.
- Dress to business casual standards as appropriate to the event.

**Lyon County School District
SUPERINTENDENT ASSURANCES TO THE BOARD**

- Keep kids first!
- Promote a safe and positive environment/culture.
- Focus on curriculum, instruction and assessment.
- Effectively communicate with the Board, staff, students and parents/community members in an open, honest, transparent and positive manner.
- Have visible presence at District schools.
- Treat all Board members equally.
- Work collaboratively with all stakeholders in promoting continuous improvement.

LCSD Trustee/Superintendent Communication Protocol

The Superintendent or his assistant will notify all trustees about any high profile incidents (emergency, accident, etc.).

Any request for information that involves time and research to produce a document will be provided to all trustees. All other simple requests will be provided to the requesting trustee.

As individual trustees contact cabinet members or administrators requesting information or answers, they will also notify the superintendent about the request.

Unless an emergency exists, as individual trustees receive formal complaints or information from stakeholders, they will first respond by asking if they have spoken to the site administrator/supervisor or superintendent respectively. If the individual trustee communicates directly with the site administrator/supervisor about the complaint or information, they will also inform the superintendent. Otherwise, the trustee will forward the complaint or information directly to the superintendent.

*In order to respect each other's personal and family time, communication on the weekends will be limited to emergency situations, so far as is feasible.

Lyon County School District Board Memo

Date: December 16, 2025
To: Board of School Trustees
From: BillieJo Hogan, Executive Director of Human Resources
Re: Update on the Employee Relations Administrator Position

Recommendation: No action required as this item is for discussion only.

Background Information:

At the closing of the November Board meeting, Trustee Whisler asked for an update on the Employee Relations Administrator position.

At the board meeting on May 28, 2024, a recommendation was made for the Board of Trustees to approve the restructuring of the Special Services and Human Resources departments. The proposed changes were designed to provide better support to staff and students. Specifically, the position is designed to assist and coach administrators, supervisors, and managers in human resource related matters, including but not limited to, conflict and dispute resolution, disciplinary actions, grievances, complaints, policy revisions, CBA interpretation, etc. The Employee Relations Administrator (ERA) position was created to work hand in hand with district leaders in these areas, providing the support they need to navigate these complex and ever-changing challenges. A motion was made by Trustee Peterson and seconded by Trustee Parsons to approve the creation of an employee support position, with a unanimous vote of 7-0 approving the creation of the position.

Since July 2024, the ERA has served as a consistent, reliable resource for school and district leaders in fulfilling the job description. The position continually works with school and district leaders through a collaborative approach—meeting in person at school sites, providing phone/video consultation, and offering ongoing coaching and support. Below are just a few examples of the ERA role and impact:

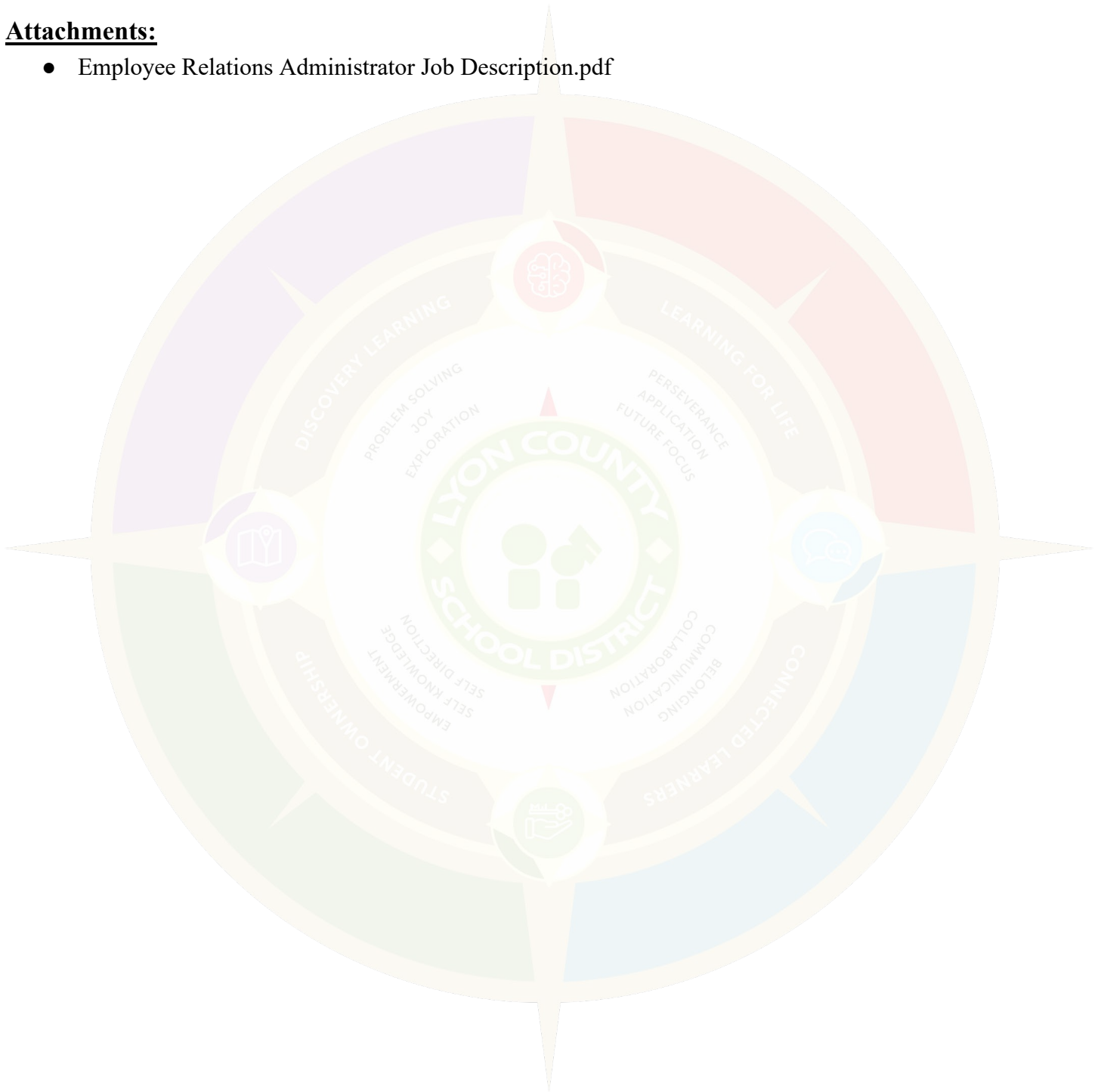
- Assisted with nearly 100 disputes/resolutions; supporting fair, timely, and compliant outcomes
- Updated approximately 85 policies to align with legislation and Pool Pact recommendations, ensuring district practices remain current and defensible
- Along with the Executive Director of Human Resources, provided approximately 8 professional development mini-sessions for leadership teams throughout the year, focusing on legislation/policy updates, progressive discipline, employee leave guidance, and other topics based on the needs of our school leaders.

***Mission Statement** Lyon County School District fosters learning for life, empowers connected learners, promotes student ownership, and encourages discovery learning for success in a rapidly evolving world.*

School administrators and district leaders have stated that the ERA position has strengthened their confidence, enhanced their understanding of employee-related processes, and increased efficiency in addressing complex personnel matters. The position has become an integral part of developing leadership capacity across the district.

Attachments:

- Employee Relations Administrator Job Description.pdf



Mission Statement Lyon County School District fosters learning for life, empowers connected learners, promotes student ownership, and encourages discovery learning for success in a rapidly evolving world.

LYON COUNTY SCHOOL DISTRICT

Employee Relations Administrator

Job Group: Human Resources

Classification: Confidential

Terms of Employment: Defined in confidential administrator salary schedule (210 days)

FLSA STATUS: EXEMPT

POSITION SUMMARY

Under the direction of the Executive Director of Human Resources, the Employee Relations Administrator leads and directs the District's employee relations which includes providing support and coaching to administrators in discipline, grievance administration, complaints, legal and regulatory requirements. Responsible for updates to policies, administrative regulations, and works with the Executive Cabinet on legislative changes and updates. Collaborates with school administration on concerns including Office of Civil Rights complaints, staff complaints, Public complaints and reports information to the Executive Director of Human Resources. Provides training, support and guidance to administrators in these areas. Works continuously to improve and enhance relations between the District and employee associations. Works collaboratively with the Executive Cabinet, school site administrators, and employee association leaders to negotiate and implement collective bargaining agreements that are aligned to support student, family, employee, and District needs. Performs related work as required. Participates in collective bargaining negotiations, and implementation of dispute resolution. Acts in the absence of the Executive Director of Human Resources when needed.

ESSENTIAL DUTIES/RESPONSIBILITIES

- Provides counsel and guidance on all policies, federal and state legislative matters, and employee relations matters including collective bargaining negotiations and agreements. Through actions and decision making, supports a culture that strives to achieve a balance between the needs of students, families, employees, and the District.
- Counsels staff on matters of management and employee rights, progressive discipline, evaluation cycle, and appropriate courses of action, in accordance with collective bargaining agreement provisions, federal and state law, and good employer/employee relations practice.
- Working through the executive director of Human Resources, mediates informal disputes between management and employees and provides counsel to management on appropriate course of action, to resolve differences at the lowest possible level.
- Provides guidance to school administrators, supervisors and managers in promoting a supportive culture in order to recruit and retain employees.
- Makes recommendations to the Executive Director of Human Resources regarding employment status based on supervisor/administrator decisions (up to and including termination recommendations).
- Collaborates with the Executive Cabinet to identify bargaining priorities, plan negotiation strategies, solicit feedback from staff regarding the operational implications of bargaining proposals and/or current contract language, work with the Office of Business and Finance to analyze and forecast employee and proposal costs, handles requests for information, participate in and, at times represent the District at mediations, arbitrations, and EMRB proceedings as necessary. This includes researching pertinent data, arbitration awards and court decisions; preparing the position of the District; seeking potential witnesses to testify; presenting the District's position to a neutral party; and writing hearing briefs and Memorandums of

Agreement/Understanding.

- Investigate and assist in responding to charges of unfair employee practices and assist the Executive Director of Human Resources in representing the District before the Employee-Management Relations Board with legal counsel.
- Assists in updating job descriptions to maintain compliance with laws and regulations and policies.
- Collaborates with employee associations and District leadership as necessary to negotiate and implement addenda to the collective bargaining agreements when they are not open for negotiation or
- Provides guidance in the employee grievances process, advises management on grievance trends, and works with administrators to address specific concerns to prevent those concerns from becoming grievances.
- Assists administrators in reviewing documentation and providing guidance on conducting investigations into workplace complaints or grievances. Develops training plans as well as conducting individual and group training.
- Develops and maintains current Board Policies, Administrative Regulations, and Employee Relations procedures.
- Responsible for negotiation and execution of settlement agreements in collaboration with the applicable internal and external parties. Responsible for drafting the settlement agreements in employee matters for approval by the Executive Director of Human Resources
- May work with outside counsel on a variety of matters.
- Research current trends and practices pertaining to employee relations; analyze legislation, arbitration decisions and employee contracts to determine the potential impact on the District and its employee relations programs. Take action to address as appropriate and/or necessary.
- Create, develop, review, analyze data during legislative sessions to better inform executive cabinet members of the impact of bills. Communicate with legislators regarding potential impacts to the school district.
- Meets and collaborates with the Public Information Officer to help inform, facilitate, train stakeholders in LCSD initiatives.
- Maintain accurate and detailed records and files for historical reference and to ensure continuity with past practice, intent, and contract provisions; ensure the department's adherence to document retention requirements.
- Assists Executive Director of Human Resources in review of background checks and provides guidance for the continuing employment or ability for volunteers to work in the schools.

COMPETENCIES FOR SUCCESSFUL PERFORMANCE OF RESPONSIBILITIES

- Knowledge of Human Resources related laws and regulations, related principles, practices, and procedures.
- Knowledge of employee law and collective bargaining law, strategies, and processes (Knowledge of NRS 281A and decisions from Nevada's Employee-Management Relations Board is desired).
- Knowledge of the Nevada Revised Statutes and the legislative process regarding school districts.
- Knowledge of federal laws affecting public schools, employees and students.
- Leadership skills that lend themselves to effective collaboration and problem solving with a variety of internal and external stakeholders.
- Demonstrates a high degree of personal integrity through one's actions in sensitive situations and in consistently maintaining confidentiality and professional boundaries.
- Proven experience in meeting organizational and department objectives and goals.
- Effective problem solving, conflict resolution, and mediation skills.

- Highly effective oral and written communication skills; effective presentation skills.
- Ability to effectively interpret, apply, and articulate bargaining agreement provisions and District policies and regulations, as they related to personnel matters.
- Ability to work effectively under constant deadlines, time constraints, and react effectively under pressure in a fast-paced environment with constant interruptions and often-conflicting demands.
- Detail oriented with the ability to effectively manage multiple tasks and responsibilities and to prioritize accordingly.
- Ability to delegate tasks appropriately and oversee the successful completion of the delegated assignments.
- Advanced proficiency in Microsoft Office products.
- Ability to oversee the tracking of incoming requests and data and establish timelines and priorities.
- Ability to work effectively independently and within a team.
- Ability to research, analyze and apply data; to review, examine and discuss documents and exhibits that may be offensive and/or disturbing.
- Ability to establish and maintain effective working conditions with District staff, association representatives, and the public in a multifaceted community.
- A district vehicle can be utilized when available for travel.

EMPLOYMENT STANDARDS

Education/Experience: Any combination of education and experience that could likely provide the required knowledge and skills is qualifying. A typical way to obtain the knowledge and skills would be:

1. A Masters degree from an accredited college or university in public administration, educational leadership, business administration, industrial relations or other closely related fields; with some experience in employment law;

AND

2. At least two (2) years of employee relations experience, which included some experience serving on a negotiations team; or an equivalent combination of related education and experience. Public school district experience desirable.

Licenses and Certifications: Active school administrator license from the Nevada Department of Education preferred..

Special Requirements: May be required to attend meetings outside of normal working hours.

This position receives salary and benefits as a licensed administrator on the confidential administrator salary schedule. The position is not eligible to belong to an LCSD bargaining unit. Per NRS 288.420 "Confidential employee" means an employee who provides administrative support to an employee who assists in the formulation, determination and effectuation of personnel policies or managerial policies concerning collective bargaining or supplemental bargaining.

WORK ENVIRONMENT/CONDITIONS

The work environment and exposures described here are representative of those an employee encounters while performing the essential functions of this job. Reasonable accommodations may be made to enable individuals with disabilities to perform the essential functions.

The environment involves everyday risks or discomforts that require normal safety precautions typical of such places as offices, meetings and training rooms, libraries, residences, or commercial vehicles, e.g., use of safe work practices with office equipment, avoidance of trips and falls, observance of fire regulations and traffic signals. The work area is adequately lighted, heated, and ventilated.

PHYSICAL DEMANDS

The physical demands described here are representative of those that must be met by an employee to successfully perform the essential functions of this job. Reasonable accommodations may be made to enable individuals with disabilities to perform the essential functions.

The work is sedentary. Typically, the employee sits comfortably to do the work. However, there may be some walking; standing; bending; carrying of light items, such as paper, books, or small parts; or driving an automobile. No special physical demands are required to perform the work.

THIS JOB SPECIFICATION SHOULD NOT BE CONSTRUED TO IMPLY THAT THESE REQUIREMENTS ARE THE EXCLUSIVE STANDARDS OF THE POSITION. INCUMBENTS MAY BE REQUIRED TO FOLLOW ANY OTHER INSTRUCTIONS, AND PERFORM ANY OTHER RELATED DUTIES, AS MAY BE REQUIRED BY THEIR SUPERVISOR.

PHYSICAL CAPACITY REQUIREMENTS FOR POSITION

(Mark with an X, leave blank where not applicable)

ESSENTIAL FUNCTION	LESS THAN 25% OF TIME	25% TO 49% OF TIME	50% TO 74% OF TIME	75% TO 100% OF TIME
Sitting			X	
Standing	X			
Walking	X			
Bending/Stooping/ Squatting/Twisting	X			
Crawling				
Kneeling	X			
Reaching above of body	X			
Reaching away from body	X			
Climbing Stairs	X			
Climbing while working (ladder, stools, roofs, poles)	X			
Balancing	X			
Lifting &/Or Carrying objects:	X			
50 Pounds or 1/3 Bodyweight	X			
Pushing	X			
Pulling	X			
Grasping/ Gripping		X		
Handling	X			
Applying Torque (arms)	X			
Fine Manipulation		X		
Repetitive Work			X	
Weight Bearings	X			
Typing, Keyboarding, or Entering Data			X	
Computer Monitor/ CRT			X	
Driving a Vehicle	X			
Working Alone			X	
Operating Machinery or Equipment:	X			
Heavy Equipment				
Vibrating Equipment				

Power Tools				
Machine/Electrical Hazards				
Ladders ≥ 6 Feet				
Personal Protective Equipment				
Respirator Use				
Work Conditions:				
High Noises				
Heights				
Confined Spaces			X	
Heat Stress				
Cold Stress				
UV Exposure				
Hazardous Chemical/Waste				
>8 Hrs Day		X		
Overtime/Irregular Hrs	X			
Senses:				
Eyes				
Visually Demanding Work				
Near Vision			X	
Far Vision				
Depth Perception				
Basic Color Discrimination				
Hearing Protection				
Speech Discrimination				
Audio Alarms				
Ability to Smell				

An Equal Opportunity Employer

The Lyon County School District is an equal opportunity employer and will not knowingly discriminate in any area of employment. Those include discriminatory recruiting and hiring practices against any United States citizen or legal alien on the basis of race, color, creed, religion, sex, age, marital status, national or ethnic origin, disability, or any other protected class and shall extend to working conditions, training, promotion, and terms and conditions of employment.

Individuals with a disability who require reasonable accommodation(s) during any step of the screening process or who have questions about qualifications should notify a representative in Human Resources. Notification may be made in person, in writing, or by calling: (775) 463-6800.

I have read and understand the requirements of my job.

Employee Name: _____

Employee Signature: _____ Date: _____

Administrator/Management Signature: _____ Date: _____

Lyon County School District Board Memo

Date: December 16, 2025
To: Board of School Trustees
From: Board President Tom Hendrix
Re: Annual Self Evaluation of the Board of Trustees

Recommendation

At the discretion of the board of trustees.

Background Information

The Board of Trustees conducts an annual self-evaluation in order to ensure they are meeting the needs of those who elected them to their positions and the public in general. Each Trustee will provide input on the evaluation form and during the meeting. Trustees will then use the information to improve their service moving forward.

Budget Considerations

None.

Discussed at Previous Meeting

No

Attachment(s)

LCSD Board Self-Evaluation Summary 2025
Elmer Bull Board Evaluation
Kallie Day Board Evaluation
Darin Farr Board Evaluation
Dawn Carson Board Evaluation
Tom Hendrix Board Evaluation
Sherry Parson Board Evaluation
James Whisler Board Evaluation
2024 Board Goals
Policy BK – Evaluation of Board Operational Procedures

PART III

SCHOOL BOARD EVALUATION

FINAL PERFORMANCE SUMMARY SHEET



Board President's Name: Tom Hendrix

Date: 12/16/2025

Evaluators (list all board members):

Elmer Bull, Darin Farr, Dawn Carson, Kallie Day, Tom Hendrix, Sherry Parsons, James Whisler

This summary sheet can be used to indicate the collective rating of the school board's performance using the HEDI scale. (Highly Effective, Effective, Developing, Ineffective)

Summary Rating Instructions: The board president or designee will tally each board member's ratings for the five standards and goals and record the totals in the corresponding boxes.	PART I - Standards:					
	HE	E	D	I		
	1. Vision, Leadership & Accountability		X			
	2. Board Governance & Policy			X		
	3. Communication & Community Relations		X			
	4. Fiscal Resources, Staff Recruitment & Environment		X			
5. Ethical Leadership		X				
PART II - Goals:						
HE	E	D	I			
Annual Short-term Goal #1 Improve communication during board member reports		X				
Annual Long-term Goal #1 Fulfill mandated training requirements per NRS.	X					
Annual Long-term Goal #2 Analyze and address crowding in our schools.		X				
Annual Long-term Goal #3 Graduate all LCSD students to be college, career, life successful.			X			
Annual Long-term Goal #4 All students provided a positive learning experience that meets the Student Bill of Rights and highest factors influencing student achievement.		X				

EVALUATION OF BOARD OPERATIONAL PROCEDURES

The Board may plan an annual evaluation of its function as a Board. This evaluation may be broadly based on relationships and activities or may focus on a particular activity or area.

Working with the superintendent, the Board President and an ad hoc Board committee appointed by the President may develop the evaluation plan. Upon Board approval, an outside consultant may develop and lead the appraisal session(s).

Policy #BK
Adopted 09/25/07

PERFORMANCE STANDARDS AND RATING SCALES

The five (5) standards of the board of education:

1. **Vision, Leadership & Accountability** – The board of education commits to a vision of high student achievement and effective instruction, specifies clear goals to realize that vision, demands accountability for results, and supports continuous improvement of the district.
2. **Board Governance & Policy** – The board of education works effectively as a team and collaborates with the superintendent, exhibits a shared understanding of board and superintendent roles, maintains a set of board operating procedures, and leads/governs the district through policy.
3. **Communication & Community Relations** – The board of education effectively communicates with the superintendent and the local community, represents community interests and values, and ensures district information and decisions are communicated to the community.
4. **Fiscal Resources, Staff Recruitment & Environment** – The board of education oversees the fiscal conditions of the district, aligns resources to meet district goals, ensures appropriate policies for staff recruitment and retention, supports districtwide learning and promotes conditions for health and safety.
5. **Ethical Leadership** – The board of education promotes the success of ALL students and staff, and conducts district business in a fair, respectful and responsible manner.

Performance ratings will use the HEDI scale.

Rating Scale – Highly Effective, Effective, Developing, Ineffective (HEDI)			
Highly Effective	Effective	Developing	Ineffective
Performance exceeds the criteria	Performance meets the criteria	Performance is inconsistent and partially meets the criteria	Performance does not meet the criteria and requires significant improvement
Noteworthy evidence and observation demonstrates the board’s exemplary performance. The board has exceeded the criteria and has consistently had a positive impact on board operations and relations with the superintendent, staff and community. The board should cite specific data or evidence that supports this rating.	Noteworthy evidence and observation demonstrates the board’s effective performance. The board has satisfactorily met the criteria and has shown an improvement in board operations and relations with the superintendent, staff and community. The board should cite specific data or evidence that supports this rating.	Noteworthy evidence and observation demonstrates that the board’s performance has made moderate gains – or maintained the status quo – in board operations and relations with the superintendent, staff and community. The board should cite specific data or evidence that supports this rating.	Noteworthy evidence and observation demonstrates the board has not met the performance criteria and has had a negative impact on board operations and/or relations with the superintendent, staff and community. The board should cite specific data or evidence that supports this rating.

STANDARD 1: VISION, LEADERSHIP & ACCOUNTABILITY

The board of education commits to a vision of high student achievement and effective instruction, specifies clear goals to realize that vision, demands accountability for results, and supports continuous improvement of the district.

Professional Practice	Highly Effective	Effective	Developing	Ineffective	Possible Data Sources: <input type="checkbox"/> Written and visible vision statement <input type="checkbox"/> Established district goals <input type="checkbox"/> Board agendas <input type="checkbox"/> Board presentations <input type="checkbox"/> Board retreats <input type="checkbox"/> Communication materials, website, newsletters <input type="checkbox"/> Annual evaluation of the superintendent report <input type="checkbox"/> Board self-evaluation report <input type="checkbox"/> Attendance records at state-mandated training Additional Sources: <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>							
	Continually exceeds the criteria	Consistently meets the criteria	Partially meets the criteria	Does not meet the criteria								
A. The board develops a shared vision and mission that reflects student achievement and community priorities, and communicates it to the community.		✓										
B. The board develops annual district goals in alignment with the district vision and mission and adopts an action plan developed by the superintendent to meet the annual goals. Goals are communicated to the community.		✓										
C. The board regularly monitors progress on district goals, effective instruction and student achievement with data-based information.		✓										
D. The board annually evaluates the job performance of the superintendent and monitors the progress made on annual superintendent objectives.		✓										
E. The board conducts a self-evaluation to monitor its own performance and participates in professional development, including state mandated training in the first and third years of term per NRS386.		✓										
Rating for this standard												
<table style="margin-left: auto;"> <tr> <td style="text-align: center;">HE</td> <td style="text-align: center;">E</td> <td style="text-align: center;">D</td> <td style="text-align: center;">I</td> </tr> <tr> <td style="text-align: center;"><input type="checkbox"/></td> <td style="text-align: center;"><input checked="" type="checkbox"/></td> <td style="text-align: center;"><input type="checkbox"/></td> <td style="text-align: center;"><input type="checkbox"/></td> </tr> </table>					HE	E	D	I	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
HE	E	D	I									
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>									

Rating

Comments: (Identify strengths or recommendations for improvement)

STANDARD 2: BOARD GOVERNANCE & POLICY

The board of education works effectively as a team and collaborates with the superintendent, exhibits a shared understanding of board and superintendent roles, maintains a set of board operating procedures, and leads/governs the district through policy.

Professional Practice	Highly Effective	Effective	Developing	Ineffective	Possible Data Sources: <input type="checkbox"/> Date and agenda of workshops/trainings <input type="checkbox"/> Policy review and updates <input type="checkbox"/> Board policies <input type="checkbox"/> Board member handbook and/or new board orientation materials <input checked="" type="checkbox"/> Attendance records at state-mandated training Additional Sources: <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>
	Continually exceeds the criteria	Consistently meets the criteria	Partially meets the criteria	Does not meet the criteria	
A. The board and superintendent participate in workshops/trainings to build team relationships, review roles, responsibilities, and board operations and orient new board members.		✓			
B. The board has a procedure in place for reviewing established policies on a regular basis and developing new ones.		✓			
C. The board closely adheres to its own procedures, protocols and policies for effective board operations.		✓			
D. The board clearly understands its governance role and responsibilities, adheres to open meetings laws, and delegates district operation responsibilities to the superintendent.			✓		
E. Board members publically support the decision of the majority and speak with a unified voice.		✓			
Rating	Rating for this standard				
	HE <input type="checkbox"/>	E <input type="checkbox"/>	D <input checked="" type="checkbox"/>	I <input type="checkbox"/>	
Comments: (Identify strengths or recommendations for improvement) 2 - D: I feel there have been times when some members of the board have felt the need to dabble in the day to day operation of the District instead of accepting it's role as the overseer of policy, the monitor of fiscal matters and supervision of the Superintendent. For example, I believe that requesting to have one or more board members present for job interviews (other than interviews for the superintendent's position) is outside the normal role of the board. In addition, I believe there have been some instances where board members requested that staff produce large volumes of information that didn't seem to have a logical link to the business of the board.					

STANDARD 3: COMMUNICATION & COMMUNITY RELATIONS

The board of education effectively communicates with the superintendent and the local community, represents community interests and values, and ensures district information and decisions are communicated to the community.

Professional Practice	Highly Effective	Effective	Developing	Ineffective	Possible Data Sources: <input checked="" type="checkbox"/> Communication policies or procedures <input type="checkbox"/> Schedules of or invitations to community forums <input checked="" type="checkbox"/> Reports or presentations on programs that demonstrate community partnerships <input type="checkbox"/> Legislative meetings, letters, or advocacy efforts <input checked="" type="checkbox"/> Newsletters and website <input type="checkbox"/> Survey results Additional Sources: <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>
	Continually exceeds the criteria	Consistently meets the criteria	Partially meets the criteria	Does not meet the criteria	
A. The board develops a collaborative relationship with the superintendent, keeping cooperation and respectful discussions at the core of its deliberation.		✓			
B. The board establishes effective communication with parents, students, staff and community members while respecting the chain of command and lines of responsibility.		✓			
C. The board works with the superintendent to gain input from the community using forums, survey instruments and other vehicles following agreed-upon procedures.		✓			
D. The board actively generates support for the district through its vision and promoting educational opportunities for all students.		✓			
E. The board is an advocate for the district's interests with legislators and other elected public officials.		✓			
Rating for this standard					
Rating					HE <input type="checkbox"/> E <input checked="" type="checkbox"/> D <input type="checkbox"/> I <input type="checkbox"/>
Comments: (Identify strengths or recommendations for improvement)					

STANDARD 4: FISCAL RESOURCES, STAFF RECRUITMENT & ENVIRONMENT

The board of education oversees the fiscal conditions of the district, aligns resources to meet district goals, ensures appropriate policies for staff recruitment and retention, supports districtwide learning and promotes conditions for health and safety.

Professional Practice	Highly Effective	Effective	Developing	Ineffective	Possible Data Sources: <input type="checkbox"/> Policy on budget adoption <input type="checkbox"/> Communication materials, website, newsletters <input type="checkbox"/> Facilities plan and schedule for updates <input type="checkbox"/> Internal audit report <input type="checkbox"/> External audit report <input type="checkbox"/> Risk assessment report <input type="checkbox"/> Policy on recruitment and hiring criteria <input type="checkbox"/> Professional development plans								
	Continually exceeds the criteria	Consistently meets the criteria	Partially meets the criteria	Does not meet the criteria									
A. The board adopts an annual budget that adheres to the provisions of the law and allocates resources based on the district’s vision, goals, and priorities for student learning.	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Additional Sources: <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>								
B. The board keeps the community informed about the financial needs of the district, seeks cost savings and operational efficiencies and invites community input.	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>									
C. The board monitors a facilities plan that meets district student and staff health and safety regulations and guidelines.	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>									
D. The board ensures that the audit committee functions in accordance with State regulatory requirements, reviews internal and external audit findings and responds accordingly.	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>									
E. The board supports the recruitment of highly effective teachers, administrators and staff and provides professional development and support to meet requirements.	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>									
					Rating for this standard								
Rating					<table border="0"> <tr> <td>HE</td> <td>E</td> <td>D</td> <td>I</td> </tr> <tr> <td><input type="checkbox"/></td> <td><input checked="" type="checkbox"/></td> <td><input type="checkbox"/></td> <td><input type="checkbox"/></td> </tr> </table>	HE	E	D	I	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
HE	E	D	I										
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>										
<p>Comments: (Identify strengths or recommendations for improvement)</p> <p>4 B.: I believe board members do a good job of seeking cost savings and operational efficiencies. However, I don't recall efforts to keep the community informed about the financial needs of the District. On the other hand, I'm not sure it's a vitally important function of the board?</p>													




STANDARD 5: ETHICAL LEADERSHIP

The board of education promotes the success of ALL students and staff, and conducts district business in a fair, respectful and responsible manner.

Professional Practice	Highly Effective	Effective	Developing	Ineffective	Possible Data Sources: <input type="checkbox"/> Articulation or publication of plans and programs for students' success <input type="checkbox"/> Board members' code of conduct								
	Continually exceeds the criteria	Consistently meets the criteria	Partially meets the criteria	Does not meet the criteria									
A. Board members actively promote the belief in the success of all students in the district.		✓			Additional Sources: <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>								
B. Board members act as conscientious role models, and exhibit professionalism.			✓										
C. Board members exercise their authority only as a board of the whole and recognize that no individual board member has authority to take individual action on behalf of the board.			✓										
D. Board members avoid conflicts of interest and appropriately disclose if one arises.		✓											
E. The board has adopted and annually reaffirms its code of conduct.		✓											
					Rating for this standard								
Rating					<table border="0"> <tr> <td>HE</td> <td>E</td> <td>D</td> <td>I</td> </tr> <tr> <td><input type="checkbox"/></td> <td><input type="checkbox"/></td> <td><input checked="" type="checkbox"/></td> <td><input type="checkbox"/></td> </tr> </table>	HE	E	D	I	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
HE	E	D	I										
<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>										
<p>Comments: (Identify strengths or recommendations for improvement)</p> <p>5 B.: There have been a few instances where board members lost control of their emotions and exhibited conduct that most observers would not consider professional. The result has been extra long meetings and a less than desirable image portrayed to the public. In addition, some board members ignore meeting protocol and openly state their thoughts without being acknowledged by the president and, in a few cases, have openly engaged in inappropriate banter with members of the audience.</p> <p>5 C.: Some concern has been expressed regarding a possible lack of transparency regarding items discussed during multiple meetings between the Board President and the Superintendent. The issue has been acknowledged and it appears efforts are being made to assure transparency on items discussed during those meetings.</p>													



ANNUAL SCHOOL BOARD GOALS

Annual goals and evidence of progress need to be identified before completing this sheet.

ANNUAL SCHOOL BOARD GOALS	EVIDENCE OF PROGRESS OR COMPLETION (Evidence/Data Sources)	Highly Effective	Effective	Developing	Ineffective
		Exceeded GOALS	Met GOALS	Partially Met GOALS	Did Not Meet GOALS
<p>Short Term #1. Each board member will seek to improve communication during board member reports. This could include reporting back about committee assignments, training opportunities, or important information related to the work of a school board trustee.</p>					
<p>Long Term #1. Fulfill mandated training requirements per NRS.</p>					
<p>Long Term #2. Analyze and address crowding in our schools.</p>					

ANNUAL SCHOOL BOARD GOALS

Annual goals and evidence of progress need to be identified before completing this sheet.

ANNUAL SCHOOL BOARD GOALS	EVIDENCE OF PROGRESS OR COMPLETION (Evidence/Data Sources)	Highly Effective	Effective	Developing	Ineffective
		Exceeded GOAL	Met GOAL	Partially Met GOAL	Didn't Meet GOAL
<p>Long Term #3. Graduate all LCSD students to be college, career and life successful.</p>					
<p>Long Term #4. Provide all LCSD students a positive learning experience that meets the Student Bill of Rights and highest factors influencing student achievement.</p>					

PERFORMANCE STANDARDS AND RATING SCALES

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Performance ratings will use the HEDI scale.

Rating Scale – Highly Effective, Effective, Developing, Ineffective (HEDI)			
Highly Effective	Effective	Developing	Ineffective
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STANDARD 1: VISION, LEADERSHIP & ACCOUNTABILITY

The board of education commits to a vision of high student achievement and effective instruction, specifies clear goals to realize that vision, demands accountability for results, and supports continuous improvement of the district.

Professional Practice	Highly Effective	Effective	Developing	Ineffective	Possible Data Sources: <input type="checkbox"/> Written and visible vision statement <input type="checkbox"/> Established district goals <input type="checkbox"/> Board agendas <input type="checkbox"/> Board presentations <input type="checkbox"/> Board retreats <input type="checkbox"/> Communication materials, website, newsletters <input type="checkbox"/> Annual evaluation of the superintendent report <input type="checkbox"/> Board self-evaluation report <input type="checkbox"/> Attendance records at state-mandated training Additional Sources: <input type="checkbox"/> _____ <input type="checkbox"/> _____ <input type="checkbox"/> _____ <input type="checkbox"/> _____ <input type="checkbox"/> _____							
	Continually exceeds the criteria	Consistently meets the criteria	Partially meets the criteria	Does not meet the criteria								
A. The board develops a shared vision and mission that reflects student achievement and community priorities, and communicates it to the community.			✓									
B. The board develops annual district goals in alignment with the district vision and mission and adopts an action plan developed by the superintendent to meet the annual goals. Goals are communicated to the community.		✓										
C. The board regularly monitors progress on district goals, effective instruction and student achievement with data-based information.		✓										
D. The board annually evaluates the job performance of the superintendent and monitors the progress made on annual superintendent objectives.		✓										
E. The board conducts a self-evaluation to monitor its own performance and participates in professional development, including state mandated training in the first and third years of term per NRS386.		✓										
Rating for this standard												
<table style="margin-left: auto;"> <tr> <td style="text-align: center;">HE</td> <td style="text-align: center;">E</td> <td style="text-align: center;">D</td> <td style="text-align: center;">I</td> </tr> <tr> <td style="text-align: center;"><input type="checkbox"/></td> <td style="text-align: center;"><input checked="" type="checkbox"/></td> <td style="text-align: center;"><input type="checkbox"/></td> <td style="text-align: center;"><input type="checkbox"/></td> </tr> </table>					HE	E	D	I	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
HE	E	D	I									
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>									
Rating												
Comments: (Identify strengths or recommendations for improvement)												

STANDARD 2: BOARD GOVERNANCE & POLICY

The board of education works effectively as a team and collaborates with the superintendent, exhibits a shared understanding of board and superintendent roles, maintains a set of board operating procedures, and leads/governs the district through policy.

Professional Practice	Highly Effective	Effective	Developing	Ineffective	Possible Data Sources: <input type="checkbox"/> Date and agenda of workshops/trainings <input type="checkbox"/> Policy review and updates <input type="checkbox"/> Board policies <input type="checkbox"/> Board member handbook and/or new board orientation materials <input type="checkbox"/> Attendance records at state-mandated training								
	Continually exceeds the criteria	Consistently meets the criteria	Partially meets the criteria	Does not meet the criteria									
A. The board and superintendent participate in workshops/trainings to build team relationships, review roles, responsibilities, and board operations and orient new board members.			✓		Additional Sources: <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>								
B. The board has a procedure in place for reviewing established policies on a regular basis and developing new ones.		✓											
C. The board closely adheres to its own procedures, protocols and policies for effective board operations.		✓											
D. The board clearly understands its governance role and responsibilities, adheres to open meetings laws, and delegates district operation responsibilities to the superintendent.		✓											
E. Board members publically support the decision of the majority and speak with a unified voice.		✓											
Rating for this standard													
Rating					<table border="0"> <tr> <td>HE</td> <td>E</td> <td>D</td> <td>I</td> </tr> <tr> <td><input type="checkbox"/></td> <td><input checked="" type="checkbox"/></td> <td><input type="checkbox"/></td> <td><input type="checkbox"/></td> </tr> </table>	HE	E	D	I	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
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Comments: (Identify strengths or recommendations for improvement)													

STANDARD 3: COMMUNICATION & COMMUNITY RELATIONS

The board of education effectively communicates with the superintendent and the local community, represents community interests and values, and ensures district information and decisions are communicated to the community.

Professional Practice	Highly Effective	Effective	Developing	Ineffective	Possible Data Sources: <input type="checkbox"/> Communication policies or procedures <input type="checkbox"/> Schedules of or invitations to community forums <input type="checkbox"/> Reports or presentations on programs that demonstrate community partnerships <input type="checkbox"/> Legislative meetings, letters, or advocacy efforts <input type="checkbox"/> Newsletters and website <input type="checkbox"/> Survey results
	Continually exceeds the criteria	Consistently meets the criteria	Partially meets the criteria	Does not meet the criteria	
A. The board develops a collaborative relationship with the superintendent, keeping cooperation and respectful discussions at the core of its deliberation.		✓			Additional Sources: <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>
B. The board establishes effective communication with parents, students, staff and community members while respecting the chain of command and lines of responsibility.		✓			
C. The board works with the superintendent to gain input from the community using forums, survey instruments and other vehicles following agreed-upon procedures.		✓			
D. The board actively generates support for the district through its vision and promoting educational opportunities for all students.		✓			
E. The board is an advocate for the district's interests with legislators and other elected public officials.	✓				
					Rating for this standard
Rating					HE <input type="checkbox"/> E <input checked="" type="checkbox"/> D <input type="checkbox"/> I <input type="checkbox"/>
Comments: (Identify strengths or recommendations for improvement)					

STANDARD 4: FISCAL RESOURCES, STAFF RECRUITMENT & ENVIRONMENT

The board of education oversees the fiscal conditions of the district, aligns resources to meet district goals, ensures appropriate policies for staff recruitment and retention, supports districtwide learning and promotes conditions for health and safety.

Professional Practice	Highly Effective	Effective	Developing	Ineffective	Possible Data Sources: <input type="checkbox"/> Policy on budget adoption <input type="checkbox"/> Communication materials, website, newsletters <input type="checkbox"/> Facilities plan and schedule for updates <input type="checkbox"/> Internal audit report <input type="checkbox"/> External audit report <input type="checkbox"/> Risk assessment report <input type="checkbox"/> Policy on recruitment and hiring criteria <input type="checkbox"/> Professional development plans								
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A. The board adopts an annual budget that adheres to the provisions of the law and allocates resources based on the district’s vision, goals, and priorities for student learning.					Additional Sources: <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>								
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HE	E	D	I										
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Comments: (Identify strengths or recommendations for improvement)													

STANDARD 5: ETHICAL LEADERSHIP




The board of education promotes the success of ALL students and staff, and conducts district business in a fair, respectful and responsible manner.

Professional Practice	Highly Effective	Effective	Developing	Ineffective	Possible Data Sources: <input type="checkbox"/> Articulation or publication of plans and programs for students' success <input type="checkbox"/> Board members' code of conduct
	Continually exceeds the criteria	Consistently meets the criteria	Partially meets the criteria	Does not meet the criteria	
A. Board members actively promote the belief in the success of all students in the district.		✓			Additional Sources: <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>
B. Board members act as conscientious role models, and exhibit professionalism.		✓			
C. Board members exercise their authority only as a board of the whole and recognize that no individual board member has authority to take individual action on behalf of the board.			✓		
D. Board members avoid conflicts of interest and appropriately disclose if one arises.		✓			
E. The board has adopted and annually reaffirms its code of conduct.		✓			
					Rating for this standard
Rating					HE <input type="checkbox"/> E <input checked="" type="checkbox"/> D <input type="checkbox"/> I <input type="checkbox"/>
Comments: (Identify strengths or recommendations for improvement)					

Trustee Dawn Carson



ANNUAL SCHOOL BOARD GOALS

Annual goals and evidence of progress need to be identified before completing this sheet.

ANNUAL SCHOOL BOARD GOALS	EVIDENCE OF PROGRESS OR COMPLETION (Evidence/Data Sources)	Highly Effective	Effective	Developing	Ineffective
		Exceeded GOALS	Met GOALS	Partially Met GOALS	Did Not Meet GOALS
<p>Short Term #1. Each board member will seek to improve communication during board member reports. This could include reporting back about committee assignments, training opportunities, or important information related to the work of a school board trustee.</p>					
<p>Long Term #1. Fulfill mandated training requirements per NRS.</p>					
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ANNUAL SCHOOL BOARD GOALS

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1. **Vision, Leadership & Accountability** – The board of education commits to a vision of high student achievement and effective instruction, specifies clear goals to realize that vision, demands accountability for results, and supports continuous improvement of the district.
2. **Board Governance & Policy** – The board of education works effectively as a team and collaborates with the superintendent, exhibits a shared understanding of board and superintendent roles, maintains a set of board operating procedures, and leads/governs the district through policy.
3. **Communication & Community Relations** – The board of education effectively communicates with the superintendent and the local community, represents community interests and values, and ensures district information and decisions are communicated to the community.
4. **Fiscal Resources, Staff Recruitment & Environment** – The board of education oversees the fiscal conditions of the district, aligns resources to meet district goals, ensures appropriate policies for staff recruitment and retention, supports districtwide learning and promotes conditions for health and safety.
5. **Ethical Leadership** – The board of education promotes the success of ALL students and staff, and conducts district business in a fair, respectful and responsible manner.

Performance ratings will use the HEDI scale.

Rating Scale – Highly Effective, Effective, Developing, Ineffective (HEDI)			
Highly Effective	Effective	Developing	Ineffective
Performance exceeds the criteria	Performance meets the criteria	Performance is inconsistent and partially meets the criteria	Performance does not meet the criteria and requires significant improvement
Noteworthy evidence and observation demonstrates the board’s exemplary performance. The board has exceeded the criteria and has consistently had a positive impact on board operations and relations with the superintendent, staff and community. The board should cite specific data or evidence that supports this rating.	Noteworthy evidence and observation demonstrates the board’s effective performance. The board has satisfactorily met the criteria and has shown an improvement in board operations and relations with the superintendent, staff and community. The board should cite specific data or evidence that supports this rating.	Noteworthy evidence and observation demonstrates that the board’s performance has made moderate gains – or maintained the status quo – in board operations and relations with the superintendent, staff and community. The board should cite specific data or evidence that supports this rating.	Noteworthy evidence and observation demonstrates the board has not met the performance criteria and has had a negative impact on board operations and/or relations with the superintendent, staff and community. The board should cite specific data or evidence that supports this rating.

STANDARD 1: VISION, LEADERSHIP & ACCOUNTABILITY

The board of education commits to a vision of high student achievement and effective instruction, specifies clear goals to realize that vision, demands accountability for results, and supports continuous improvement of the district.

Professional Practice	Highly Effective	Effective	Developing	Ineffective	Possible Data Sources: <input type="checkbox"/> Written and visible vision statement <input type="checkbox"/> Established district goals <input type="checkbox"/> Board agendas <input type="checkbox"/> Board presentations <input type="checkbox"/> Board retreats <input type="checkbox"/> Communication materials, website, newsletters <input type="checkbox"/> Annual evaluation of the superintendent report <input type="checkbox"/> Board self-evaluation report <input type="checkbox"/> Attendance records at state-mandated training Additional Sources: <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>							
	Continually exceeds the criteria	Consistently meets the criteria	Partially meets the criteria	Does not meet the criteria								
A. The board develops a shared vision and mission that reflects student achievement and community priorities, and communicates it to the community.			✓									
B. The board develops annual district goals in alignment with the district vision and mission and adopts an action plan developed by the superintendent to meet the annual goals. Goals are communicated to the community.			✓									
C. The board regularly monitors progress on district goals, effective instruction and student achievement with data-based information.			✓									
D. The board annually evaluates the job performance of the superintendent and monitors the progress made on annual superintendent objectives.		✓										
E. The board conducts a self-evaluation to monitor its own performance and participates in professional development, including state mandated training in the first and third years of term per NRS386.		✓										
Rating for this standard												
<table style="width: 100%; border: none;"> <tr> <td style="text-align: center;">HE</td> <td style="text-align: center;">E</td> <td style="text-align: center;">D</td> <td style="text-align: center;">I</td> </tr> <tr> <td style="text-align: center;"><input type="checkbox"/></td> <td style="text-align: center;"><input type="checkbox"/></td> <td style="text-align: center;"><input checked="" type="checkbox"/></td> <td style="text-align: center;"><input type="checkbox"/></td> </tr> </table>					HE	E	D	I	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
HE	E	D	I									
<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>									

Rating

Comments: (Identify strengths or recommendations for improvement)

Ratings explained: A) While the district has a vision and mission, I have not heard the board refer to it nor do I see them utilizing it to make decisions consistently.
 B) While the board did develop district goals that do align with the vision and mission, I have not seen an action plan. I have seen a pamphlet that communicates these goals to the community but as a parent I have not been informed of them. I believe that parent engagement in this category could be increased. I also understand that although the board created goals, these goals are not shared throughout the district by all schools and staff. I believe communication needs to increase and the entire goal making process needs to be reviewed.
 C) I have seen the administration report on these goals, but again I think communication needs to be improved so all parties, staff, parents, kids, teachers, admin have the same goal.
 D) I am aware this has occurred.
 E) This is the self-evaluation so it is occurring.

STANDARD 2: BOARD GOVERNANCE & POLICY

The board of education works effectively as a team and collaborates with the superintendent, exhibits a shared understanding of board and superintendent roles, maintains a set of board operating procedures, and leads/governs the district through policy.

Professional Practice	Highly Effective	Effective	Developing	Ineffective	Possible Data Sources: <input type="checkbox"/> Date and agenda of workshops/trainings <input type="checkbox"/> Policy review and updates <input type="checkbox"/> Board policies <input type="checkbox"/> Board member handbook and/or new board orientation materials <input type="checkbox"/> Attendance records at state-mandated training								
	Continually exceeds the criteria	Consistently meets the criteria	Partially meets the criteria	Does not meet the criteria									
A. The board and superintendent participate in workshops/trainings to build team relationships, review roles, responsibilities, and board operations and orient new board members.			✓		Additional Sources: <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>								
B. The board has a procedure in place for reviewing established policies on a regular basis and developing new ones.			✓										
C. The board closely adheres to its own procedures, protocols and policies for effective board operations.			✓										
D. The board clearly understands its governance role and responsibilities, adheres to open meetings laws, and delegates district operation responsibilities to the superintendent.			✓										
E. Board members publically support the decision of the majority and speak with a unified voice.			✓										
					Rating for this standard								
Rating					<table border="0"> <tr> <td>HE</td> <td>E</td> <td>D</td> <td>I</td> </tr> <tr> <td style="text-align: center;"><input type="checkbox"/></td> <td style="text-align: center;"><input type="checkbox"/></td> <td style="text-align: center;"><input checked="" type="checkbox"/></td> <td style="text-align: center;"><input type="checkbox"/></td> </tr> </table>	HE	E	D	I	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
HE	E	D	I										
<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>										
Comments: (Identify strengths or recommendations for improvement) Explanation of ratings: A) As a new board member I did receive an orientation from the superintendent but not from members of the board or the whole board and I believe this process could be improved. B) I have seen some of this. C) I have seen the board do this, and I have also seen the board argue about whether or not this is occurring. D) I feel as if some board members have a clear understanding of their role and authority while others do not. E) The board does publicly adhere to the majority wins rule but I would say the board does not have a unified voice.													

STANDARD 3: COMMUNICATION & COMMUNITY RELATIONS

The board of education effectively communicates with the superintendent and the local community, represents community interests and values, and ensures district information and decisions are communicated to the community.

Professional Practice	Highly Effective	Effective	Developing	Ineffective	Possible Data Sources: <input type="checkbox"/> Communication policies or procedures <input type="checkbox"/> Schedules of or invitations to community forums <input type="checkbox"/> Reports or presentations on programs that demonstrate community partnerships <input type="checkbox"/> Legislative meetings, letters, or advocacy efforts <input type="checkbox"/> Newsletters and website <input type="checkbox"/> Survey results
	Continually exceeds the criteria	Consistently meets the criteria	Partially meets the criteria	Does not meet the criteria	
A. The board develops a collaborative relationship with the superintendent, keeping cooperation and respectful discussions at the core of its deliberation.			✓		Additional Sources: <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>
B. The board establishes effective communication with parents, students, staff and community members while respecting the chain of command and lines of responsibility.				✓	
C. The board works with the superintendent to gain input from the community using forums, survey instruments and other vehicles following agreed-upon procedures.				✓	
D. The board actively generates support for the district through its vision and promoting educational opportunities for all students.			✓		
E. The board is an advocate for the district's interests with legislators and other elected public officials.				✓	
					Rating for this standard
Rating					HE <input type="checkbox"/> E <input type="checkbox"/> D <input type="checkbox"/> I <input checked="" type="checkbox"/>
Comments: (Identify strengths or recommendations for improvement) A) I believe that some board members try to have a collaborative relationship with the superintendent but I do not see true partnership and I definitely do not see the board as a whole communicating the same things to the superintendent. B) I do not see the board having a consistent message to either staff, students, teachers, admin or parents. I do believe that most board members do respect the chain of command but I do not see effective communication thus far. C) I have not seen this occur and as a parent, I have not been offered this either. The only input for the community seems to be board meetings and at that time it is impossible to answer questions much less have productive dialogue. D) This can be improved upon. E) I have not seen this occur.					

STANDARD 4: FISCAL RESOURCES, STAFF RECRUITMENT & ENVIRONMENT

The board of education oversees the fiscal conditions of the district, aligns resources to meet district goals, ensures appropriate policies for staff recruitment and retention, supports districtwide learning and promotes conditions for health and safety.

Professional Practice	Highly Effective	Effective	Developing	Ineffective	Possible Data Sources: <input type="checkbox"/> Policy on budget adoption <input type="checkbox"/> Communication materials, website, newsletters <input type="checkbox"/> Facilities plan and schedule for updates <input type="checkbox"/> Internal audit report <input type="checkbox"/> External audit report <input type="checkbox"/> Risk assessment report <input type="checkbox"/> Policy on recruitment and hiring criteria <input type="checkbox"/> Professional development plans								
	Continually exceeds the criteria	Consistently meets the criteria	Partially meets the criteria	Does not meet the criteria									
A. The board adopts an annual budget that adheres to the provisions of the law and allocates resources based on the district’s vision, goals, and priorities for student learning.			✓		Additional Sources: <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>								
B. The board keeps the community informed about the financial needs of the district, seeks cost savings and operational efficiencies and invites community input.				✓									
C. The board monitors a facilities plan that meets district student and staff health and safety regulations and guidelines.			✓										
D. The board ensures that the audit committee functions in accordance with State regulatory requirements, reviews internal and external audit findings and responds accordingly.				✓									
E. The board supports the recruitment of highly effective teachers, administrators and staff and provides professional development and support to meet requirements.				✓									
					Rating for this standard								
Rating					<table border="0"> <tr> <td>HE</td> <td>E</td> <td>D</td> <td>I</td> </tr> <tr> <td style="text-align: center;"><input type="checkbox"/></td> <td style="text-align: center;"><input type="checkbox"/></td> <td style="text-align: center;"><input type="checkbox"/></td> <td style="text-align: center;"><input checked="" type="checkbox"/></td> </tr> </table>	HE	E	D	I	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
HE	E	D	I										
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>										
Comments: (Identify strengths or recommendations for improvement)													
Reasonings for ratings: A) I have seen a budget but I am unaware of the specifics this early on, so I believe this area could use improvement. B) I have seen no communication with the community regarding budget matters at this point. C) I have seen some facilities plans and planned upgrades but I have not seen any formal plan at this point. D) I have yet to see or hear anything in regards to an audit at this point. E) I have not seen any accountability on behalf of the board in terms of recruitment, hiring, and professional development.													




STANDARD 5: ETHICAL LEADERSHIP

The board of education promotes the success of ALL students and staff, and conducts district business in a fair, respectful and responsible manner.

Professional Practice	Highly Effective	Effective	Developing	Ineffective	Possible Data Sources: <input type="checkbox"/> Articulation or publication of plans and programs for students' success <input type="checkbox"/> Board members' code of conduct								
	Continually exceeds the criteria	Consistently meets the criteria	Partially meets the criteria	Does not meet the criteria									
A. Board members actively promote the belief in the success of all students in the district.			✓		Additional Sources: <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>								
B. Board members act as conscientious role models, and exhibit professionalism.			✓										
C. Board members exercise their authority only as a board of the whole and recognize that no individual board member has authority to take individual action on behalf of the board.				✓									
D. Board members avoid conflicts of interest and appropriately disclose if one arises.				✓									
E. The board has adopted and annually reaffirms its code of conduct.			✓										
					Rating for this standard								
Rating					<table border="0"> <tr> <td style="text-align: center;">HE</td> <td style="text-align: center;">E</td> <td style="text-align: center;">D</td> <td style="text-align: center;">I</td> </tr> <tr> <td style="text-align: center;"><input type="checkbox"/></td> <td style="text-align: center;"><input type="checkbox"/></td> <td style="text-align: center;"><input checked="" type="checkbox"/></td> <td style="text-align: center;"><input type="checkbox"/></td> </tr> </table>	HE	E	D	I	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
HE	E	D	I										
<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>										
Comments: (Identify strengths or recommendations for improvement) Reasoning for ratings: A) I have see some board members do this and while I believe that most board members do have this belief, I do not see it discussed enough. B) I have seen some professionalism and some non-professionalism. C) I do not see a cohesive knowledge of authority from the board. I believe some members think they have more authority than others. I also believe that authority is earned and should not just be given due to a title. I would like to see less of authoritative board and more of a supportive and collaborative board. D) I feel that seeing as though we all live and work in these small communities, our board members could be more direct about acknowledging biases that may exist and internally checking to make sure a topic, discussion point, or vote is solely for the benefit of the district as a whole. E) I have see the board review but not reaffirm their code of conduct.													



ANNUAL SCHOOL BOARD GOALS

Annual goals and evidence of progress need to be identified before completing this sheet.

ANNUAL SCHOOL BOARD GOALS	EVIDENCE OF PROGRESS OR COMPLETION (Evidence/Data Sources)	Highly Effective	Effective	Developing	Ineffective
		Exceeded GOALS	Met GOALS	Partially Met GOALS	Did Not Meet GOALS
<p>Short Term #1. Each board member will seek to improve communication during board member reports. This could include reporting back about committee assignments, training opportunities, or important information related to the work of a school board trustee.</p>	<p>I believe some board members do this well while others do not. I would like to see some board members more engaged, walking schools, and overall contributing in a meaningful way outside of the board meetings.</p>				
<p>Long Term #1. Fulfill mandated training requirements per NRS.</p>	<p>I am unaware of the status of each board member in relation to training requirements but I am assuming these are tracked. I would hope that as board members we would be made aware of each others progress so that we could support each other fulfilling our duties.</p>				
<p>Long Term #2. Analyze and address crowding in our schools.</p>	<p>I have yet to hear any discussions on this thus far. They might have occurred outside of the time I have been on the board. As I have not seen this, I am rating this low.</p>				

ANNUAL SCHOOL BOARD GOALS

Annual goals and evidence of progress need to be identified before completing this sheet.

ANNUAL SCHOOL BOARD GOALS	EVIDENCE OF PROGRESS OR COMPLETION (Evidence/Data Sources)	Highly Effective	Effective	Developing	Ineffective
		Exceeded GOAL	Met GOAL	Partially Met GOAL	Didn't Meet GOAL
<p>Long Term #3. Graduate all LCSD students to be college, career and life successful.</p>	<p>I have been impressed thus far with the focus on a successful life- either through college, the military, or the trades- vs a focus on just higher education. I would like to see more of a focus on what a successful life entails, like more initiatives that deal with mental health, community supports and overall student satisfaction.</p>				
<p>Long Term #4. Provide all LCSD students a positive learning experience that meets the Student Bill of Rights and highest factors influencing student achievement.</p>	<p>I have not seen the board focus on this, although I can acknowledge some topics discussed that could be on the periphery of this topic. I believe there is always room for improvement.</p>				
<p>Overall, I would really like to see the board work as a team, have positive interactions with all, and work to be a supportive board that is active, able to listen, and be thoughtful so that every facet of the LCSD is thriving.</p>					

PERFORMANCE STANDARDS AND RATING SCALES

The five (5) standards of the board of education:

1. **Vision, Leadership & Accountability** – The board of education commits to a vision of high student achievement and effective instruction, specifies clear goals to realize that vision, demands accountability for results, and supports continuous improvement of the district.
2. **Board Governance & Policy** – The board of education works effectively as a team and collaborates with the superintendent, exhibits a shared understanding of board and superintendent roles, maintains a set of board operating procedures, and leads/governs the district through policy.
3. **Communication & Community Relations** – The board of education effectively communicates with the superintendent and the local community, represents community interests and values, and ensures district information and decisions are communicated to the community.
4. **Fiscal Resources, Staff Recruitment & Environment** – The board of education oversees the fiscal conditions of the district, aligns resources to meet district goals, ensures appropriate policies for staff recruitment and retention, supports districtwide learning and promotes conditions for health and safety.
5. **Ethical Leadership** – The board of education promotes the success of ALL students and staff, and conducts district business in a fair, respectful and responsible manner.

Performance ratings will use the HEDI scale.

Rating Scale – Highly Effective, Effective, Developing, Ineffective (HEDI)			
Highly Effective	Effective	Developing	Ineffective
Performance exceeds the criteria	Performance meets the criteria	Performance is inconsistent and partially meets the criteria	Performance does not meet the criteria and requires significant improvement
Noteworthy evidence and observation demonstrates the board’s exemplary performance. The board has exceeded the criteria and has consistently had a positive impact on board operations and relations with the superintendent, staff and community. The board should cite specific data or evidence that supports this rating.	Noteworthy evidence and observation demonstrates the board’s effective performance. The board has satisfactorily met the criteria and has shown an improvement in board operations and relations with the superintendent, staff and community. The board should cite specific data or evidence that supports this rating.	Noteworthy evidence and observation demonstrates that the board’s performance has made moderate gains – or maintained the status quo – in board operations and relations with the superintendent, staff and community. The board should cite specific data or evidence that supports this rating.	Noteworthy evidence and observation demonstrates the board has not met the performance criteria and has had a negative impact on board operations and/or relations with the superintendent, staff and community. The board should cite specific data or evidence that supports this rating.

STANDARD 1: VISION, LEADERSHIP & ACCOUNTABILITY

The board of education commits to a vision of high student achievement and effective instruction, specifies clear goals to realize that vision, demands accountability for results, and supports continuous improvement of the district.

Professional Practice	Highly Effective	Effective	Developing	Ineffective	Possible Data Sources: <input type="checkbox"/> Written and visible vision statement <input type="checkbox"/> Established district goals <input type="checkbox"/> Board agendas <input type="checkbox"/> Board presentations <input type="checkbox"/> Board retreats <input type="checkbox"/> Communication materials, website, newsletters <input type="checkbox"/> Annual evaluation of the superintendent report <input type="checkbox"/> Board self-evaluation report <input type="checkbox"/> Attendance records at state-mandated training Additional Sources: <input type="checkbox"/> _____ <input type="checkbox"/> _____ <input type="checkbox"/> _____ <input type="checkbox"/> _____ <input type="checkbox"/> _____
	Continually exceeds the criteria	Consistently meets the criteria	Partially meets the criteria	Does not meet the criteria	
A. The board develops a shared vision and mission that reflects student achievement and community priorities, and communicates it to the community.		✓			
B. The board develops annual district goals in alignment with the district vision and mission and adopts an action plan developed by the superintendent to meet the annual goals. Goals are communicated to the community.			✓		
C. The board regularly monitors progress on district goals, effective instruction and student achievement with data-based information.		✓			
D. The board annually evaluates the job performance of the superintendent and monitors the progress made on annual superintendent objectives.	✓				
E. The board conducts a self-evaluation to monitor its own performance and participates in professional development, including state mandated training in the first and third years of term per NRS386.		✓			
Rating for this standard					
HE <input type="checkbox"/> E <input checked="" type="checkbox"/> D <input type="checkbox"/> I <input type="checkbox"/>					
Rating					
Comments: (Identify strengths or recommendations for improvement) We have a mission to safeguard public resources, the education of the children and the public trust, not personal agendas. We can do better if we strive for those goals and not political posturing.					

STANDARD 2: BOARD GOVERNANCE & POLICY

The board of education works effectively as a team and collaborates with the superintendent, exhibits a shared understanding of board and superintendent roles, maintains a set of board operating procedures, and leads/governs the district through policy.

Professional Practice	Highly Effective	Effective	Developing	Ineffective	Possible Data Sources: <input type="checkbox"/> Date and agenda of workshops/trainings <input type="checkbox"/> Policy review and updates <input type="checkbox"/> Board policies <input type="checkbox"/> Board member handbook and/or new board orientation materials <input type="checkbox"/> Attendance records at state-mandated training								
	Continually exceeds the criteria	Consistently meets the criteria	Partially meets the criteria	Does not meet the criteria									
A. The board and superintendent participate in workshops/trainings to build team relationships, review roles, responsibilities, and board operations and orient new board members.			✓		Additional Sources: <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>								
B. The board has a procedure in place for reviewing established policies on a regular basis and developing new ones.			✓										
C. The board closely adheres to its own procedures, protocols and policies for effective board operations.			✓										
D. The board clearly understands its governance role and responsibilities, adheres to open meetings laws, and delegates district operation responsibilities to the superintendent.			✓										
E. Board members publically support the decision of the majority and speak with a unified voice.		✓											
					Rating for this standard								
Rating					<table style="margin: auto;"> <tr> <td style="text-align: center;">HE</td> <td style="text-align: center;">E</td> <td style="text-align: center;">D</td> <td style="text-align: center;">I</td> </tr> <tr> <td style="text-align: center;"><input type="checkbox"/></td> <td style="text-align: center;"><input type="checkbox"/></td> <td style="text-align: center;"><input checked="" type="checkbox"/></td> <td style="text-align: center;"><input type="checkbox"/></td> </tr> </table>	HE	E	D	I	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
HE	E	D	I										
<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>										

Comments: (Identify strengths or recommendations for improvement)
 While I believe that this board is relatively effective, we could be better. In too many instances, during board meetings, we as a whole need to do a better job of communicating to the public. We also have a duty to inform and educate to the public just exactly what it is that we have authority to do. There have been a few instances where members of the board have inserted themselves into situations that are well outside our authority or jurisdiction, and that creates tension and misunderstanding with the public and district staff. Members of this board need to understand that, ethically, we need to hold ourselves to a higher standing. It is our responsibility to collaborate with and make progress to education goals, not micromanage the Superintendent or district staff.

STANDARD 3: COMMUNICATION & COMMUNITY RELATIONS

The board of education effectively communicates with the superintendent and the local community, represents community interests and values, and ensures district information and decisions are communicated to the community.

Professional Practice	Highly Effective	Effective	Developing	Ineffective	Possible Data Sources: <input type="checkbox"/> Communication policies or procedures <input type="checkbox"/> Schedules of or invitations to community forums <input type="checkbox"/> Reports or presentations on programs that demonstrate community partnerships <input type="checkbox"/> Legislative meetings, letters, or advocacy efforts <input type="checkbox"/> Newsletters and website <input type="checkbox"/> Survey results Additional Sources: <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>							
	Continually exceeds the criteria	Consistently meets the criteria	Partially meets the criteria	Does not meet the criteria								
A. The board develops a collaborative relationship with the superintendent, keeping cooperation and respectful discussions at the core of its deliberation.			✓									
B. The board establishes effective communication with parents, students, staff and community members while respecting the chain of command and lines of responsibility.			✓									
C. The board works with the superintendent to gain input from the community using forums, survey instruments and other vehicles following agreed-upon procedures.			✓									
D. The board actively generates support for the district through its vision and promoting educational opportunities for all students.		✓										
E. The board is an advocate for the district's interests with legislators and other elected public officials.		✓										
Rating for this standard												
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HE	E	D	I									
<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>									
Comments: (Identify strengths or recommendations for improvement) We as a board, could be meeting our standards if we worked as a whole group and not one board member acting as if they are the only voice. For example- I rated us as effective when we truly listened to the community and staff members alike, and opposed a new cell phone policy. In that regard we really worked together as representatives of the public and the staff.												

STANDARD 4: FISCAL RESOURCES, STAFF RECRUITMENT & ENVIRONMENT

The board of education oversees the fiscal conditions of the district, aligns resources to meet district goals, ensures appropriate policies for staff recruitment and retention, supports districtwide learning and promotes conditions for health and safety.

Professional Practice	Highly Effective	Effective	Developing	Ineffective	Possible Data Sources:								
	Continually exceeds the criteria	Consistently meets the criteria	Partially meets the criteria	Does not meet the criteria									
A. The board adopts an annual budget that adheres to the provisions of the law and allocates resources based on the district's vision, goals, and priorities for student learning.	<input checked="" type="checkbox"/>				<input type="checkbox"/> Policy on budget adoption <input type="checkbox"/> Communication materials, website, newsletters <input type="checkbox"/> Facilities plan and schedule for updates <input type="checkbox"/> Internal audit report <input type="checkbox"/> External audit report <input type="checkbox"/> Risk assessment report <input type="checkbox"/> Policy on recruitment and hiring criteria <input type="checkbox"/> Professional development plans Additional Sources: <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>								
B. The board keeps the community informed about the financial needs of the district, seeks cost savings and operational efficiencies and invites community input.		<input checked="" type="checkbox"/>											
C. The board monitors a facilities plan that meets district student and staff health and safety regulations and guidelines.	<input checked="" type="checkbox"/>												
D. The board ensures that the audit committee functions in accordance with State regulatory requirements, reviews internal and external audit findings and responds accordingly.	<input checked="" type="checkbox"/>												
E. The board supports the recruitment of highly effective teachers, administrators and staff and provides professional development and support to meet requirements.		<input checked="" type="checkbox"/>											
					Rating for this standard								
Rating					<table border="0"> <tr> <td>HE</td> <td>E</td> <td>D</td> <td>I</td> </tr> <tr> <td style="text-align: center;"><input checked="" type="checkbox"/></td> <td style="text-align: center;"><input type="checkbox"/></td> <td style="text-align: center;"><input type="checkbox"/></td> <td style="text-align: center;"><input type="checkbox"/></td> </tr> </table>	HE	E	D	I	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
HE	E	D	I										
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>										
<p>Comments: (Identify strengths or recommendations for improvement) I believe that this is an area where we, as a whole board, work consistently well.</p>													

STANDARD 5: ETHICAL LEADERSHIP

The board of education promotes the success of ALL students and staff, and conducts district business in a fair, respectful and responsible manner.

Professional Practice	Highly Effective	Effective	Developing	Ineffective	Possible Data Sources: <input type="checkbox"/> Articulation or publication of plans and programs for students' success <input type="checkbox"/> Board members' code of conduct								
	Continually exceeds the criteria	Consistently meets the criteria	Partially meets the criteria	Does not meet the criteria									
A. Board members actively promote the belief in the success of all students in the district.		✓			Additional Sources: <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>								
B. Board members act as conscientious role models, and exhibit professionalism.			✓										
C. Board members exercise their authority only as a board of the whole and recognize that no individual board member has authority to take individual action on behalf of the board.			✓										
D. Board members avoid conflicts of interest and appropriately disclose if one arises.			✓										
E. The board has adopted and annually reaffirms its code of conduct.		✓											
					Rating for this standard								
Rating					<table style="margin: auto;"> <tr> <td style="text-align: center;">HE</td> <td style="text-align: center;">E</td> <td style="text-align: center;">D</td> <td style="text-align: center;">I</td> </tr> <tr> <td style="text-align: center;"><input type="checkbox"/></td> <td style="text-align: center;"><input type="checkbox"/></td> <td style="text-align: center;"><input checked="" type="checkbox"/></td> <td style="text-align: center;"><input type="checkbox"/></td> </tr> </table>	HE	E	D	I	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
HE	E	D	I										
<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>										
<p>Comments: (Identify strengths or recommendations for improvement)</p> <p>This past year has shown that we've taken a step backwards in terms of transparency and ethical leadership. Our president has shown that he will monopolize the Superintendent's time outside of board conduct rules. This is unacceptable. We must do better as a board. There are seven of us, not one individual who acts outside their scope of authority. Leadership is a process of influencing and motivating people to achieve a common goal, focusing on the long-term vision and inspiring change. Management is a formal role that focuses on the day to day operations and executing specific tasks to ensure goals are met predictably. Management is the Superintendent's job, not the Board President. True leadership as a Board President is to run a productive, efficient meeting-not five to six hour late night debates. This needs to change.</p>													



ANNUAL SCHOOL BOARD GOALS

Annual goals and evidence of progress need to be identified before completing this sheet.

ANNUAL SCHOOL BOARD GOALS	EVIDENCE OF PROGRESS OR COMPLETION (Evidence/Data Sources)	Highly Effective	Effective	Developing	Ineffective
		Exceeded GOALS	Met GOALS	Partially Met GOALS	Did Not Meet GOALS
<p>Short Term #1. Each board member will seek to improve communication during board member reports. This could include reporting back about committee assignments, training opportunities, or important information related to the work of a school board trustee.</p>			✓		
<p>Long Term #1. Fulfill mandated training requirements per NRS.</p>		✓			
<p>Long Term #2. Analyze and address crowding in our schools.</p>			✓		

ANNUAL SCHOOL BOARD GOALS

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		Exceeded GOAL	Met GOAL	Partially Met GOAL	Didn't Meet GOAL
<p>Long Term #3. Graduate all LCSD students to be college, career and life successful.</p>					
<p>Long Term #4. Provide all LCSD students a positive learning experience that meets the Student Bill of Rights and highest factors influencing student achievement.</p>					

PERFORMANCE STANDARDS AND RATING SCALES

The five (5) standards of the board of education:

1. **Vision, Leadership & Accountability** – The board of education commits to a vision of high student achievement and effective instruction, specifies clear goals to realize that vision, demands accountability for results, and supports continuous improvement of the district.
2. **Board Governance & Policy** – The board of education works effectively as a team and collaborates with the superintendent, exhibits a shared understanding of board and superintendent roles, maintains a set of board operating procedures, and leads/governs the district through policy.
3. **Communication & Community Relations** – The board of education effectively communicates with the superintendent and the local community, represents community interests and values, and ensures district information and decisions are communicated to the community.
4. **Fiscal Resources, Staff Recruitment & Environment** – The board of education oversees the fiscal conditions of the district, aligns resources to meet district goals, ensures appropriate policies for staff recruitment and retention, supports districtwide learning and promotes conditions for health and safety.
5. **Ethical Leadership** – The board of education promotes the success of ALL students and staff, and conducts district business in a fair, respectful and responsible manner.

Performance ratings will use the HEDI scale.

Rating Scale – Highly Effective, Effective, Developing, Ineffective (HEDI)			
Highly Effective	Effective	Developing	Ineffective
Performance exceeds the criteria	Performance meets the criteria	Performance is inconsistent and partially meets the criteria	Performance does not meet the criteria and requires significant improvement
Noteworthy evidence and observation demonstrates the board’s exemplary performance. The board has exceeded the criteria and has consistently had a positive impact on board operations and relations with the superintendent, staff and community. The board should cite specific data or evidence that supports this rating.	Noteworthy evidence and observation demonstrates the board’s effective performance. The board has satisfactorily met the criteria and has shown an improvement in board operations and relations with the superintendent, staff and community. The board should cite specific data or evidence that supports this rating.	Noteworthy evidence and observation demonstrates that the board’s performance has made moderate gains – or maintained the status quo – in board operations and relations with the superintendent, staff and community. The board should cite specific data or evidence that supports this rating.	Noteworthy evidence and observation demonstrates the board has not met the performance criteria and has had a negative impact on board operations and/or relations with the superintendent, staff and community. The board should cite specific data or evidence that supports this rating.

STANDARD 1: VISION, LEADERSHIP & ACCOUNTABILITY

The board of education commits to a vision of high student achievement and effective instruction, specifies clear goals to realize that vision, demands accountability for results, and supports continuous improvement of the district.

Professional Practice	Highly Effective	Effective	Developing	Ineffective	Possible Data Sources: <input type="checkbox"/> Written and visible vision statement <input checked="" type="checkbox"/> Established district goals <input type="checkbox"/> Board agendas <input type="checkbox"/> Board presentations <input type="checkbox"/> Board retreats <input type="checkbox"/> Communication materials, website, newsletters <input checked="" type="checkbox"/> Annual evaluation of the superintendent report <input checked="" type="checkbox"/> Board self-evaluation report <input type="checkbox"/> Attendance records at state-mandated training Additional Sources: <input type="checkbox"/> _____ <input type="checkbox"/> _____ <input type="checkbox"/> _____ <input type="checkbox"/> _____ <input type="checkbox"/> _____
	Continually exceeds the criteria	Consistently meets the criteria	Partially meets the criteria	Does not meet the criteria	
A. The board develops a shared vision and mission that reflects student achievement and community priorities, and communicates it to the community.			✓		
B. The board develops annual district goals in alignment with the district vision and mission and adopts an action plan developed by the superintendent to meet the annual goals. Goals are communicated to the community.		✓			
C. The board regularly monitors progress on district goals, effective instruction and student achievement with data-based information.		✓			
D. The board annually evaluates the job performance of the superintendent and monitors the progress made on annual superintendent objectives.		✓			
E. The board conducts a self-evaluation to monitor its own performance and participates in professional development, including state mandated training in the first and third years of term per NRS386.		✓			
Rating for this standard					
HE <input type="checkbox"/> E <input checked="" type="checkbox"/> D <input type="checkbox"/> I <input type="checkbox"/>					
Rating					
Comments: (Identify strengths or recommendations for improvement)					

STANDARD 2: BOARD GOVERNANCE & POLICY

The board of education works effectively as a team and collaborates with the superintendent, exhibits a shared understanding of board and superintendent roles, maintains a set of board operating procedures, and leads/governs the district through policy.

Professional Practice	Highly Effective	Effective	Developing	Ineffective	Possible Data Sources: <input type="checkbox"/> Date and agenda of workshops/trainings <input checked="" type="checkbox"/> Policy review and updates <input type="checkbox"/> Board policies <input type="checkbox"/> Board member handbook and/or new board orientation materials <input type="checkbox"/> Attendance records at state-mandated training								
	Continually exceeds the criteria	Consistently meets the criteria	Partially meets the criteria	Does not meet the criteria									
A. The board and superintendent participate in workshops/trainings to build team relationships, review roles, responsibilities, and board operations and orient new board members.		✓			Additional Sources: <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>								
B. The board has a procedure in place for reviewing established policies on a regular basis and developing new ones.			✓										
C. The board closely adheres to its own procedures, protocols and policies for effective board operations.		✓											
D. The board clearly understands its governance role and responsibilities, adheres to open meetings laws, and delegates district operation responsibilities to the superintendent.	✓												
E. Board members publically support the decision of the majority and speak with a unified voice.	✓												
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Comments: (Identify strengths or recommendations for improvement)													

STANDARD 4: FISCAL RESOURCES, STAFF RECRUITMENT & ENVIRONMENT

The board of education oversees the fiscal conditions of the district, aligns resources to meet district goals, ensures appropriate policies for staff recruitment and retention, supports districtwide learning and promotes conditions for health and safety.

Professional Practice	Highly Effective	Effective	Developing	Ineffective	Possible Data Sources: <input type="checkbox"/> Policy on budget adoption <input type="checkbox"/> Communication materials, website, newsletters <input type="checkbox"/> Facilities plan and schedule for updates <input type="checkbox"/> Internal audit report <input type="checkbox"/> External audit report <input type="checkbox"/> Risk assessment report <input type="checkbox"/> Policy on recruitment and hiring criteria <input type="checkbox"/> Professional development plans								
	Continually exceeds the criteria	Consistently meets the criteria	Partially meets the criteria	Does not meet the criteria									
A. The board adopts an annual budget that adheres to the provisions of the law and allocates resources based on the district’s vision, goals, and priorities for student learning.	<input checked="" type="checkbox"/>				Additional Sources: <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>								
B. The board keeps the community informed about the financial needs of the district, seeks cost savings and operational efficiencies and invites community input.	<input checked="" type="checkbox"/>												
C. The board monitors a facilities plan that meets district student and staff health and safety regulations and guidelines.	<input checked="" type="checkbox"/>												
D. The board ensures that the audit committee functions in accordance with State regulatory requirements, reviews internal and external audit findings and responds accordingly.	<input checked="" type="checkbox"/>												
E. The board supports the recruitment of highly effective teachers, administrators and staff and provides professional development and support to meet requirements.	<input checked="" type="checkbox"/>												
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Comments: (Identify strengths or recommendations for improvement)													

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A. Board members actively promote the belief in the success of all students in the district.	✓				Additional Sources: <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>
B. Board members act as conscientious role models, and exhibit professionalism.			✓		
C. Board members exercise their authority only as a board of the whole and recognize that no individual board member has authority to take individual action on behalf of the board.		✓			
D. Board members avoid conflicts of interest and appropriately disclose if one arises.	✓				
E. The board has adopted and annually reaffirms its code of conduct.	✓				
					Rating for this standard HE E D I <input checked="" type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>
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Comments: (Identify strengths or recommendations for improvement)					




ANNUAL SCHOOL BOARD GOALS

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<p>Long Term #2. Analyze and address crowding in our schools.</p>			✓		

ANNUAL SCHOOL BOARD GOALS

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STANDARD 1: VISION, LEADERSHIP & ACCOUNTABILITY

The board of education commits to a vision of high student achievement and effective instruction, specifies clear goals to realize that vision, demands accountability for results, and supports continuous improvement of the district.

Professional Practice	Highly Effective	Effective	Developing	Ineffective	Possible Data Sources:								
	Continually exceeds the criteria	Consistently meets the criteria	Partially meets the criteria	Does not meet the criteria									
A. The board develops a shared vision and mission that reflects student achievement and community priorities, and communicates it to the community.		✓			<input type="checkbox"/> Written and visible vision statement <input type="checkbox"/> Established district goals <input type="checkbox"/> Board agendas <input type="checkbox"/> Board presentations <input type="checkbox"/> Board retreats <input type="checkbox"/> Communication materials, website, newsletters <input type="checkbox"/> Annual evaluation of the superintendent report <input type="checkbox"/> Board self-evaluation report <input type="checkbox"/> Attendance records at state-mandated training Additional Sources: <input type="checkbox"/> _____ <input type="checkbox"/> _____ <input type="checkbox"/> _____ <input type="checkbox"/> _____ <input type="checkbox"/> _____								
B. The board develops annual district goals in alignment with the district vision and mission and adopts an action plan developed by the superintendent to meet the annual goals. Goals are communicated to the community.		✓											
C. The board regularly monitors progress on district goals, effective instruction and student achievement with data-based information.		✓											
D. The board annually evaluates the job performance of the superintendent and monitors the progress made on annual superintendent objectives.		✓											
E. The board conducts a self-evaluation to monitor its own performance and participates in professional development, including state mandated training in the first and third years of term per NRS386.	✓												
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HE	E	D	I										
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Comments: (Identify strengths or recommendations for improvement)													

STANDARD 2: BOARD GOVERNANCE & POLICY

The board of education works effectively as a team and collaborates with the superintendent, exhibits a shared understanding of board and superintendent roles, maintains a set of board operating procedures, and leads/governs the district through policy.

Professional Practice	Highly Effective	Effective	Developing	Ineffective	Possible Data Sources: <input type="checkbox"/> Date and agenda of workshops/trainings <input type="checkbox"/> Policy review and updates <input type="checkbox"/> Board policies <input type="checkbox"/> Board member handbook and/or new board orientation materials <input type="checkbox"/> Attendance records at state-mandated training								
	Continually exceeds the criteria	Consistently meets the criteria	Partially meets the criteria	Does not meet the criteria									
A. The board and superintendent participate in workshops/trainings to build team relationships, review roles, responsibilities, and board operations and orient new board members.	✓				Additional Sources: <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>								
B. The board has a procedure in place for reviewing established policies on a regular basis and developing new ones.	✓												
C. The board closely adheres to its own procedures, protocols and policies for effective board operations.	✓												
D. The board clearly understands its governance role and responsibilities, adheres to open meetings laws, and delegates district operation responsibilities to the superintendent.		✓											
E. Board members publically support the decision of the majority and speak with a unified voice.		✓											
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HE	E	D	I										
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>										
Comments: (Identify strengths or recommendations for improvement)					X								

STANDARD 3: COMMUNICATION & COMMUNITY RELATIONS

The board of education effectively communicates with the superintendent and the local community, represents community interests and values, and ensures district information and decisions are communicated to the community.

Professional Practice	Highly Effective	Effective	Developing	Ineffective	Possible Data Sources: <input type="checkbox"/> Communication policies or procedures <input type="checkbox"/> Schedules of or invitations to community forums <input type="checkbox"/> Reports or presentations on programs that demonstrate community partnerships <input type="checkbox"/> Legislative meetings, letters, or advocacy efforts <input type="checkbox"/> Newsletters and website <input type="checkbox"/> Survey results Additional Sources: <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>							
	Continually exceeds the criteria	Consistently meets the criteria	Partially meets the criteria	Does not meet the criteria								
A. The board develops a collaborative relationship with the superintendent, keeping cooperation and respectful discussions at the core of its deliberation.			✓									
B. The board establishes effective communication with parents, students, staff and community members while respecting the chain of command and lines of responsibility.		✓										
C. The board works with the superintendent to gain input from the community using forums, survey instruments and other vehicles following agreed-upon procedures.		✓										
D. The board actively generates support for the district through its vision and promoting educational opportunities for all students.		✓										
E. The board is an advocate for the district's interests with legislators and other elected public officials.			✓									
Rating for this standard												
<table style="width: 100%; text-align: center;"> <tr> <td>HE</td> <td>E</td> <td>D</td> <td>I</td> </tr> <tr> <td><input type="checkbox"/></td> <td><input checked="" type="checkbox"/></td> <td><input type="checkbox"/></td> <td><input type="checkbox"/></td> </tr> </table>					HE	E	D	I	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
HE	E	D	I									
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>									
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STANDARD 4: FISCAL RESOURCES, STAFF RECRUITMENT & ENVIRONMENT

The board of education oversees the fiscal conditions of the district, aligns resources to meet district goals, ensures appropriate policies for staff recruitment and retention, supports districtwide learning and promotes conditions for health and safety.

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A. The board adopts an annual budget that adheres to the provisions of the law and allocates resources based on the district’s vision, goals, and priorities for student learning.		✓			Additional Sources: <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>								
B. The board keeps the community informed about the financial needs of the district, seeks cost savings and operational efficiencies and invites community input.		✓											
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STANDARD 5: ETHICAL LEADERSHIP

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A. Board members actively promote the belief in the success of all students in the district.		✓			Additional Sources: <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>
B. Board members act as conscientious role models, and exhibit professionalism.		✓			
C. Board members exercise their authority only as a board of the whole and recognize that no individual board member has authority to take individual action on behalf of the board.		✓			
D. Board members avoid conflicts of interest and appropriately disclose if one arises.		✓			
E. The board has adopted and annually reaffirms its code of conduct.		✓			
Rating					Rating for this standard HE <input type="checkbox"/> E <input checked="" type="checkbox"/> D <input type="checkbox"/> I <input type="checkbox"/>
Comments: (Identify strengths or recommendations for improvement)					



ANNUAL SCHOOL BOARD GOALS

Annual goals and evidence of progress need to be identified before completing this sheet.

ANNUAL SCHOOL BOARD GOALS	EVIDENCE OF PROGRESS OR COMPLETION (Evidence/Data Sources)	Highly Effective	Effective	Developing	Ineffective
		Exceeded GOALS	Met GOALS	Partially Met GOALS	Did Not Meet GOALS
<p>Short Term #1. Each board member will seek to improve communication during board member reports. This could include reporting back about committee assignments, training opportunities, or important information related to the work of a school board trustee.</p>		✓			
<p>Long Term #1. Fulfill mandated training requirements per NRS.</p>		✓			
<p>Long Term #2. Analyze and address crowding in our schools.</p>				✓	

ANNUAL SCHOOL BOARD GOALS

Annual goals and evidence of progress need to be identified before completing this sheet.

ANNUAL SCHOOL BOARD GOALS	EVIDENCE OF PROGRESS OR COMPLETION (Evidence/Data Sources)	Highly Effective	Effective	Developing	Ineffective
		Exceeded GOAL	Met GOAL	Partially Met GOAL	Didn't Meet GOAL
<p>Long Term #3. Graduate all LCSD students to be college, career and life successful.</p>					
<p>Long Term #4. Provide all LCSD students a positive learning experience that meets the Student Bill of Rights and highest factors influencing student achievement.</p>					

PERFORMANCE STANDARDS AND RATING SCALES

The five (5) standards of the board of education:

1. **Vision, Leadership & Accountability** – The board of education commits to a vision of high student achievement and effective instruction, specifies clear goals to realize that vision, demands accountability for results, and supports continuous improvement of the district.
2. **Board Governance & Policy** – The board of education works effectively as a team and collaborates with the superintendent, exhibits a shared understanding of board and superintendent roles, maintains a set of board operating procedures, and leads/governs the district through policy.
3. **Communication & Community Relations** – The board of education effectively communicates with the superintendent and the local community, represents community interests and values, and ensures district information and decisions are communicated to the community.
4. **Fiscal Resources, Staff Recruitment & Environment** – The board of education oversees the fiscal conditions of the district, aligns resources to meet district goals, ensures appropriate policies for staff recruitment and retention, supports districtwide learning and promotes conditions for health and safety.
5. **Ethical Leadership** – The board of education promotes the success of ALL students and staff, and conducts district business in a fair, respectful and responsible manner.

Performance ratings will use the HEDI scale.

Rating Scale – Highly Effective, Effective, Developing, Ineffective (HEDI)			
Highly Effective	Effective	Developing	Ineffective
Performance exceeds the criteria	Performance meets the criteria	Performance is inconsistent and partially meets the criteria	Performance does not meet the criteria and requires significant improvement
Noteworthy evidence and observation demonstrates the board’s exemplary performance. The board has exceeded the criteria and has consistently had a positive impact on board operations and relations with the superintendent, staff and community. The board should cite specific data or evidence that supports this rating.	Noteworthy evidence and observation demonstrates the board’s effective performance. The board has satisfactorily met the criteria and has shown an improvement in board operations and relations with the superintendent, staff and community. The board should cite specific data or evidence that supports this rating.	Noteworthy evidence and observation demonstrates that the board’s performance has made moderate gains – or maintained the status quo – in board operations and relations with the superintendent, staff and community. The board should cite specific data or evidence that supports this rating.	Noteworthy evidence and observation demonstrates the board has not met the performance criteria and has had a negative impact on board operations and/or relations with the superintendent, staff and community. The board should cite specific data or evidence that supports this rating.

STANDARD 1: VISION, LEADERSHIP & ACCOUNTABILITY

The board of education commits to a vision of high student achievement and effective instruction, specifies clear goals to realize that vision, demands accountability for results, and supports continuous improvement of the district.

Professional Practice	Highly Effective	Effective	Developing	Ineffective	Possible Data Sources: <input type="checkbox"/> Written and visible vision statement <input type="checkbox"/> Established district goals <input type="checkbox"/> Board agendas <input type="checkbox"/> Board presentations <input type="checkbox"/> Board retreats <input type="checkbox"/> Communication materials, website, newsletters <input type="checkbox"/> Annual evaluation of the superintendent report <input type="checkbox"/> Board self-evaluation report <input type="checkbox"/> Attendance records at state-mandated training Additional Sources: <input type="checkbox"/> _____ <input type="checkbox"/> _____ <input type="checkbox"/> _____ <input type="checkbox"/> _____ <input type="checkbox"/> _____
	Continually exceeds the criteria	Consistently meets the criteria	Partially meets the criteria	Does not meet the criteria	
A. The board develops a shared vision and mission that reflects student achievement and community priorities, and communicates it to the community.		✓			
B. The board develops annual district goals in alignment with the district vision and mission and adopts an action plan developed by the superintendent to meet the annual goals. Goals are communicated to the community.		✓			
C. The board regularly monitors progress on district goals, effective instruction and student achievement with data-based information.		✓			
D. The board annually evaluates the job performance of the superintendent and monitors the progress made on annual superintendent objectives.			✓		
E. The board conducts a self-evaluation to monitor its own performance and participates in professional development, including state mandated training in the first and third years of term per NRS386.		✓			

Rating for this standard

Rating	HE <input type="checkbox"/>	E <input checked="" type="checkbox"/>	D <input type="checkbox"/>	I <input type="checkbox"/>
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Comments: (Identify strengths or recommendations for improvement)
 The board and district do work together to make and monitor goals. Goals have been met or are being met from the hard work of the district staff and students.
 The board does evaluate the superintendent each year but I fell there is some work to express how important it is for the superintendent to hold all of his employees accountable for their actions especially those that go against district policy.

STANDARD 2: BOARD GOVERNANCE & POLICY

The board of education works effectively as a team and collaborates with the superintendent, exhibits a shared understanding of board and superintendent roles, maintains a set of board operating procedures, and leads/governs the district through policy.

Professional Practice	Highly Effective	Effective	Developing	Ineffective	Possible Data Sources: <input type="checkbox"/> Date and agenda of workshops/trainings <input type="checkbox"/> Policy review and updates <input type="checkbox"/> Board policies <input type="checkbox"/> Board member handbook and/or new board orientation materials <input type="checkbox"/> Attendance records at state-mandated training								
	Continually exceeds the criteria	Consistently meets the criteria	Partially meets the criteria	Does not meet the criteria									
A. The board and superintendent participate in workshops/trainings to build team relationships, review roles, responsibilities, and board operations and orient new board members.		✓			Additional Sources: <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>								
B. The board has a procedure in place for reviewing established policies on a regular basis and developing new ones.		✓											
C. The board closely adheres to its own procedures, protocols and policies for effective board operations.			✓										
D. The board clearly understands its governance role and responsibilities, adheres to open meetings laws, and delegates district operation responsibilities to the superintendent.			✓										
E. Board members publically support the decision of the majority and speak with a unified voice.			✓										
					Rating for this standard								
Rating					<table border="0"> <tr> <td>HE</td> <td>E</td> <td>D</td> <td>I</td> </tr> <tr> <td style="text-align: center;"><input type="checkbox"/></td> <td style="text-align: center;"><input type="checkbox"/></td> <td style="text-align: center;"><input checked="" type="checkbox"/></td> <td style="text-align: center;"><input type="checkbox"/></td> </tr> </table>	HE	E	D	I	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
HE	E	D	I										
<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>										
Comments: (Identify strengths or recommendations for improvement)													
As a board there is alot of work to be done. There are instances of open meeting law violations. Other board members jump in quickly to help train each other on open meeting law when an infraction occurs. The board does need to become more unified and put past feelings aside and work towards the future.													
As a board we do listen to the community and do our best to work for their best interest.													

STANDARD 3: COMMUNICATION & COMMUNITY RELATIONS

The board of education effectively communicates with the superintendent and the local community, represents community interests and values, and ensures district information and decisions are communicated to the community.

Professional Practice	Highly Effective	Effective	Developing	Ineffective	Possible Data Sources: <input type="checkbox"/> Communication policies or procedures <input type="checkbox"/> Schedules of or invitations to community forums <input type="checkbox"/> Reports or presentations on programs that demonstrate community partnerships <input type="checkbox"/> Legislative meetings, letters, or advocacy efforts <input type="checkbox"/> Newsletters and website <input type="checkbox"/> Survey results Additional Sources: <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>							
	Continually exceeds the criteria	Consistently meets the criteria	Partially meets the criteria	Does not meet the criteria								
A. The board develops a collaborative relationship with the superintendent, keeping cooperation and respectful discussions at the core of its deliberation.		✓										
B. The board establishes effective communication with parents, students, staff and community members while respecting the chain of command and lines of responsibility.		✓										
C. The board works with the superintendent to gain input from the community using forums, survey instruments and other vehicles following agreed-upon procedures.			✓									
D. The board actively generates support for the district through its vision and promoting educational opportunities for all students.		✓										
E. The board is an advocate for the district's interests with legislators and other elected public officials.		✓										
Rating for this standard												
<table style="width: 100%; text-align: center;"> <tr> <td>HE</td> <td>E</td> <td>D</td> <td>I</td> </tr> <tr> <td><input type="checkbox"/></td> <td><input checked="" type="checkbox"/></td> <td><input type="checkbox"/></td> <td><input type="checkbox"/></td> </tr> </table>					HE	E	D	I	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
HE	E	D	I									
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>									
Comments: (Identify strengths or recommendations for improvement) We use the public comment section of board meetings to gauge what the community wants to see improved. I don't know of any other forums or surveys for the community.												

STANDARD 4: FISCAL RESOURCES, STAFF RECRUITMENT & ENVIRONMENT

The board of education oversees the fiscal conditions of the district, aligns resources to meet district goals, ensures appropriate policies for staff recruitment and retention, supports districtwide learning and promotes conditions for health and safety.

Professional Practice	Highly Effective	Effective	Developing	Ineffective	Possible Data Sources: <input type="checkbox"/> Policy on budget adoption <input type="checkbox"/> Communication materials, website, newsletters <input type="checkbox"/> Facilities plan and schedule for updates <input type="checkbox"/> Internal audit report <input type="checkbox"/> External audit report <input type="checkbox"/> Risk assessment report <input type="checkbox"/> Policy on recruitment and hiring criteria <input type="checkbox"/> Professional development plans								
	Continually exceeds the criteria	Consistently meets the criteria	Partially meets the criteria	Does not meet the criteria									
A. The board adopts an annual budget that adheres to the provisions of the law and allocates resources based on the district’s vision, goals, and priorities for student learning.		✓			Additional Sources: <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>								
B. The board keeps the community informed about the financial needs of the district, seeks cost savings and operational efficiencies and invites community input.		✓											
C. The board monitors a facilities plan that meets district student and staff health and safety regulations and guidelines.		✓											
D. The board ensures that the audit committee functions in accordance with State regulatory requirements, reviews internal and external audit findings and responds accordingly.		✓											
E. The board supports the recruitment of highly effective teachers, administrators and staff and provides professional development and support to meet requirements.			✓										
					Rating for this standard								
Rating					<table border="0"> <tr> <td>HE</td> <td>E</td> <td>D</td> <td>I</td> </tr> <tr> <td><input type="checkbox"/></td> <td><input checked="" type="checkbox"/></td> <td><input type="checkbox"/></td> <td><input type="checkbox"/></td> </tr> </table>	HE	E	D	I	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
HE	E	D	I										
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>										
<p>Comments: (Identify strengths or recommendations for improvement)</p> <p>There has been a lack in the boards involvement for the hiring of new staff. Until the hiring of our new Deputy Superintendent the board was only involved in the hiring of the new SI. There needs to be a change in policy to allow for the board members to be involved in the hiring process of cabinet members, principals and vice principals and other district administrative personnel.</p>													




STANDARD 5: ETHICAL LEADERSHIP

The board of education promotes the success of ALL students and staff, and conducts district business in a fair, respectful and responsible manner.

Professional Practice	Highly Effective	Effective	Developing	Ineffective	Possible Data Sources: <input type="checkbox"/> Articulation or publication of plans and programs for students' success <input type="checkbox"/> Board members' code of conduct												
	Continually exceeds the criteria	Consistently meets the criteria	Partially meets the criteria	Does not meet the criteria													
A. Board members actively promote the belief in the success of all students in the district.		✓			Additional Sources: <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>												
B. Board members act as conscientious role models, and exhibit professionalism.			✓														
C. Board members exercise their authority only as a board of the whole and recognize that no individual board member has authority to take individual action on behalf of the board.			✓														
D. Board members avoid conflicts of interest and appropriately disclose if one arises.		✓															
E. The board has adopted and annually reaffirms its code of conduct.		✓															
					Rating for this standard												
Rating					<table border="0"> <tr> <td>HE</td> <td>E</td> <td>D</td> <td>I</td> </tr> <tr> <td><input type="checkbox"/></td> <td><input type="checkbox"/></td> <td><input type="checkbox"/></td> <td><input type="checkbox"/></td> </tr> <tr> <td colspan="4" style="text-align: center;">X</td> </tr> </table>	HE	E	D	I	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	X			
HE	E	D	I														
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>														
X																	
<p>Comments: (Identify strengths or recommendations for improvement)</p> <p>The board has had to many instances of unprofessionalism with some members yelling at other board members. Too many times there is comments that go back and forth of "who caught the bigger fish". The board needs to come together and remember who is watching us. We need to raise our concerns with out degrading one and other and getting irrate with one and other.</p>																	



ANNUAL SCHOOL BOARD GOALS

Annual goals and evidence of progress need to be identified before completing this sheet.

ANNUAL SCHOOL BOARD GOALS	EVIDENCE OF PROGRESS OR COMPLETION (Evidence/Data Sources)	Highly Effective	Effective	Developing	Ineffective
		Exceeded GOALS	Met GOALS	Partially Met GOALS	Did Not Meet GOALS
<p>Short Term #1. Each board member will seek to improve communication during board member reports. This could include reporting back about committee assignments, training opportunities, or important information related to the work of a school board trustee.</p>	<p>Board members do a great job at getting out in the schools and giving great reports.</p>				
<p>Long Term #1. Fulfill mandated training requirements per NRS.</p>	<p>Board members do get the training requirements done in a timely manner and before it is due.</p>				
<p>Long Term #2. Analyze and address crowding in our schools.</p>	<p>This has been addressed and will continue to be addressed as needed and as the community continues to grow.</p>				

ANNUAL SCHOOL BOARD GOALS

Annual goals and evidence of progress need to be identified before completing this sheet.

ANNUAL SCHOOL BOARD GOALS	EVIDENCE OF PROGRESS OR COMPLETION (Evidence/Data Sources)	Highly Effective	Effective	Developing	Ineffective
		Exceeded GOAL	Met GOAL	Partially Met GOAL	Didn't Meet GOAL
<p>Long Term #3. Graduate all LCSD students to be college, career and life successful.</p>	<p>We do have a high graduation rate. But I know we would all love to see the rate reach 100%</p>				
<p>Long Term #4. Provide all LCSD students a positive learning experience that meets the Student Bill of Rights and highest factors influencing student achievement.</p>	<p>This is continually in progress as the district looks to new ways to teach our students what they need before they move on in the next chapter of their life. This will always be a progressive goal as there is no end to education and the growing need for specific jobs out there.</p>				

Lyon County School District Board Memo

Date: December 16, 2025
To: Board of School Trustees
From: James Gianotti, Executive Director for Educational Services
Re: A report on Lyon County School District Class of 2025 Graduation Rates.

Recommendation

That the Board of Trustees approve the report on Lyon County School District Class of 2025 Graduation Rates.

Background Information

The Nevada Department of Education calculated the 2025 Graduation Rates on November 17, 2025.

The data tables in the report on LCSD Four Year Graduation Rates are meant to clarify the calculation of the 2024-2025 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 considered 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 break down 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

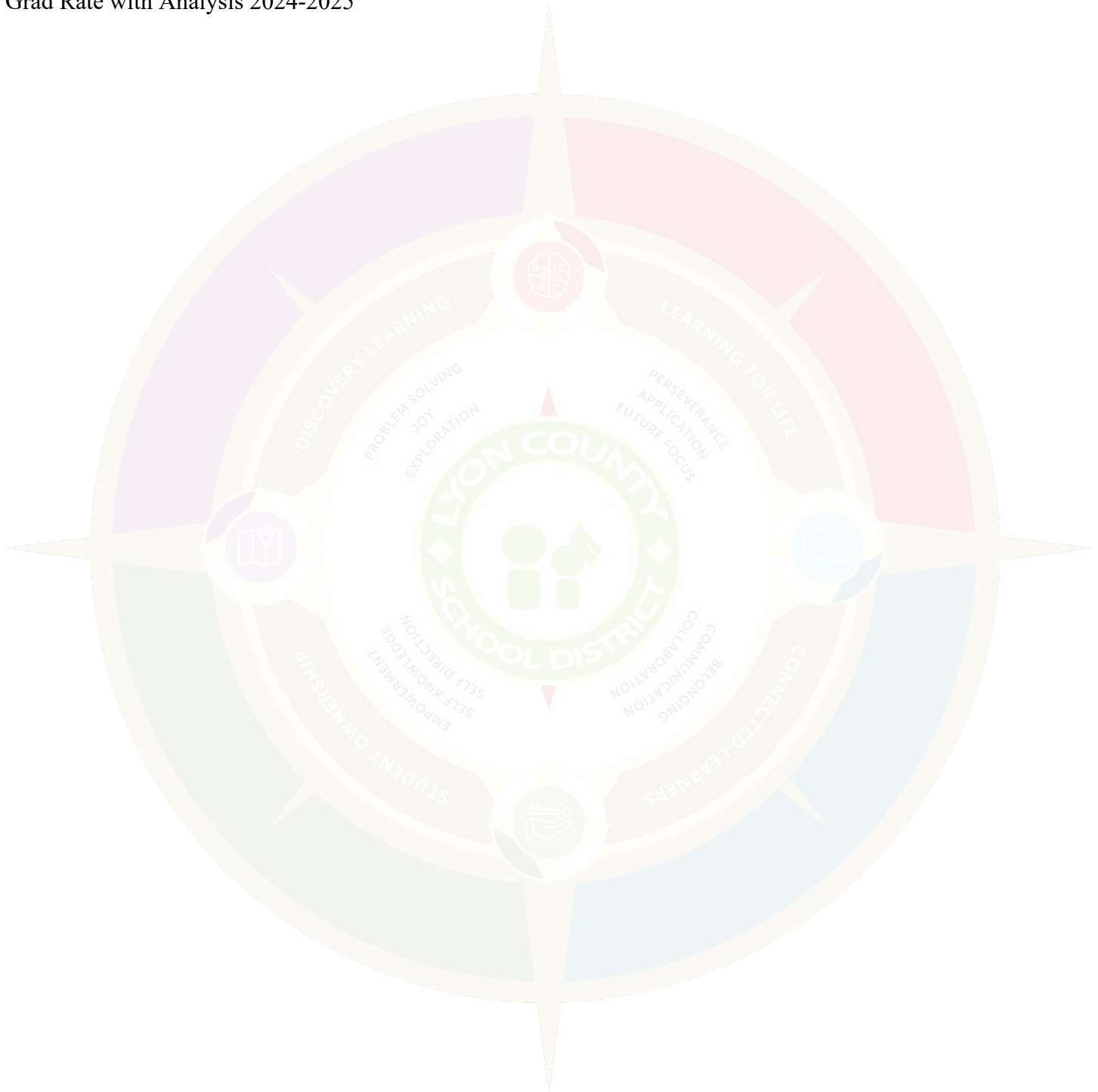
***Mission Statement** Lyon County School District fosters learning for life, empowers connected learners, promotes student ownership, and encourages discovery learning for success in a rapidly evolving world.*

Attachment(s)

Grad Rate Comparison 2012-2019

Grad Rate Comparison 2020-2025

Grad Rate with Analysis 2024-2025



Mission Statement *Lyon County School District fosters learning for life, empowers connected learners, promotes student ownership, and encourages discovery learning for success in a rapidly evolving world.*

	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2017 Actual</u> <u>w/Adult Ed</u>	<u>2018</u>	<u>2018 Actual</u> <u>w/Adult Ed</u>	<u>2019</u>	<u>2019 Actual</u> <u>w/Adult Ed</u>
State	62%	63%	71%	70.77%	73.55	80.55%	80.55%	83.17%	83.17%	84.11%	84.11%
District	73%	78%	78.50%	74.69%	81.29	83.59%	83.59%	84.76%	84.76%	86.46%	86.46%
Dayton High	78%	85%	80.50%	78%	78.84%	85.12%	???	83.02%	82.42%	83.33%	83.33%
Fernley High	76%	73%	81%	80.60%	86.41%	89.43%	84.93%	88.51%	87.80%	90.13%	88.57%
Silver Stage High	76%	80%	72%	71.60%	80.35%	84.38%	81.82%	91.67%	89.47%	84.06%	84.93%
Smith Valley	100%	81%	???	100%	100%	88.89%	88.89%	100%	100%	100%	100%
Yerington High	78%	85%	83%	80.20%	87.64%	89.66%	83.87%	82.22%	78.13%	87.34%	87.34%
LCSD Adult Ed	???	???	???	???	???	0.00%	0.00%	54.84%	54.84%	74.29%	74.29%
LyOnline											

	<u>2020</u>	<u>2020 Actual</u> <u>w/Adult Ed</u>	<u>2021</u>	<u>2021 Actual</u> <u>w/Adult Ed</u>	<u>2022</u>	<u>2022 Actual</u> <u>w/Adult Ed</u>	<u>2023</u>	<u>2023 Actual</u> <u>w/Adult Ed</u>	<u>2024</u>	<u>2024 Actual</u> <u>w/Adult Ed</u>	<u>2025</u>	<u>2025 Actual</u> <u>w/Adult Ed</u>
State	82.57%	82.57%	81.31%	81.31%	81.72%	81.72%	81.39%	81.39%	81.60%	81.60%		
District	86.58%	86.58%	87.82%	87.82%	84.57%	84.57%	86.41%	86.41%	87.77%	87.77%	85.73%	85.73%
Dayton High	86.36%	85.81%	89.86%	90.26%	85.89%	83.83%	91.93%	87.06%	92.64%	92.30%	91.71%	88.27%
Fernley High	86.19%	85.27%	84.62%	84.07%	84.35%	82.46%	87.94%	83.50%	87.04%	86.96%	87.12%	82.80%
Silver Stage High	95.45%	95.71%	90.54%	89.87%	91.78%	91.78%	83.91%	81.11%	89.55%	89.23%	93.90%	90.59%
Smith Valley	85.71%	85.71%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%
Yerington High	85.29%	85.43%	90.11%	90.63%	86.46%	83.84%	86.17%	83.51%	94.68%	94.57%	90.53%	83.50%
LCSD Adult Ed	76.67%	76.67%	84.62%	84.62%								
LyOnline	62.07%		89.86%		76.15%		90.57%	88.07%	89.71%	89.71%	94.38%	90.42%

24-25 Grad Rate					
	Graduates	Non Graduates	Transfer Out	Total	Grad Rate
Dayton	188	17	69	274	91.71
Eagle Ridge	1		11	12	100.00
Fernley	284	42	89	415	87.12
Lyon Adult Ed		36	11	47	0.00
Silver Stage	77	5	19	101	93.90
Smith Valley	20		4	24	100.00
Yerington	86	9	27	122	90.53
Total	656	109	230	995	85.75

Grad Rate if Adjusted, Adult Ed, High School Equivalency Counted as Diplomas								
	Graduates	Adjusted	Adult Ed Diploma	High School Equivalency	Dropout/Non Grad	Transfer Out	Total	Potential Grad Rate
Dayton	188	2			15	69	274	92.68
Eagle Ridge	1					11	12	100.00
Fernley	284	6		1	35	89	415	89.26
Lyon Adult Ed			11		36		47	23.40
Silver Stage	77	1			4	19	101	95.12
Smith Valley	20					4	24	100.00
Yerington	86				9	27	122	90.53
Total	656	9	11	1	99	219	995	87.24

Grad Rate if Adjusted, Adult Ed, and High School Equivalency Counted as Diplomas and All Seniors who attended through graduation, graduated									
	Graduates	Adjusted	Adult Ed Diploma	High School Equivalency	Non Graduates	Dropout	Transfer Out	Total	Potential Grad Rate
Dayton	188	2			6	9	69	274	95.61
Eagle Ridge	1						11	12	100.00
Fernley	284	6		1	13	22	89	415	93.25
Lyon Adult Ed			11		7	29		47	38.30
Silver Stage	77	1			2	2	19	101	97.56
Smith Valley	20						4	24	100.00
Yerington	86				2	7	27	122	92.63
Total	656	9	11	1	30	69	219	995	91.11

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Diploma and Completion Types										
	Graduate				Non Graduate			Transfer Out		Total
	Standard	Advanced	College and Career Ready	Alternative	Adjusted Diploma	High School Equivalency	No Completion	Adult	Transfer Out	
Dayton	129	59			2		15		69	274
Eagle Ridge	1								11	12
Fernley	199	41	43	1	6	1	35		89	415
Lyon Adult Ed							36	11		47
Silver Stage	53	9	15		1		4		19	101
Smith Valley	12	4	4						4	24
Yerington	56	25	5				9		27	122
Total	121	138	67	1	9	1	99	11	219	995

LyOnline (these students are included in the above tables)					
	Graduate	Non Graduates	Transfer Out	Total	Grad Rate
Dayton	42	3	1	46	93.33
Fernley	80	6	1	87	93.02
Lyon Adult Ed		7	4	11	0.00
Silver Stage	10			10	100.00
Smith Valley	3			3	100.00
Yerington	16		2	18	100.00
Total	151	16	8	175	90.42

Lyon County School District Board Memo

Date: December 16, 2025
To: Board of School Trustees
From: Tom Hendrix, Board President
Re: Flexible Assessment Options for High School Graduation

Recommendation:

President Hendrix requests that the board of trustees accept the following PowerPoint presentation for use in future trainings to help guide the Nevada Department of Education (NDE), the State Board of Education, state committees, and other relevant entities in exploring flexible assessment options for high school graduation requirements and reporting.

Background Information:

Dayton High School has spent the past eighteen months implementing the ACT WorkKeys program on its campus. Their leadership in this area has since supported the expansion of the program to all high schools across the district. After observing the strong work underway, President Hendrix partnered with the school to explore opportunities to elevate this initiative to the state level as a way to inform future assessment options for high school graduation and accountability.

Currently, the ACT exam serves as Nevada’s statewide accountability measure and is required for all students as part of the graduation process. This PowerPoint presentation is intended to support discussion among state leaders—including the Nevada Department of Education, the State Board of Education, and other relevant committees—regarding potential flexibility in high school assessments and accountability systems.

Budget Considerations:

N/A

Discussed at Previous Meeting:

N/A

Attachment(s):

Flexible Assessment Options for High School Graduation PowerPoint

Flexible Assessment Options for High School Graduation

Why Students Should Have
A Choice Between ACT,
ACT WorkKeys, and ASVAB



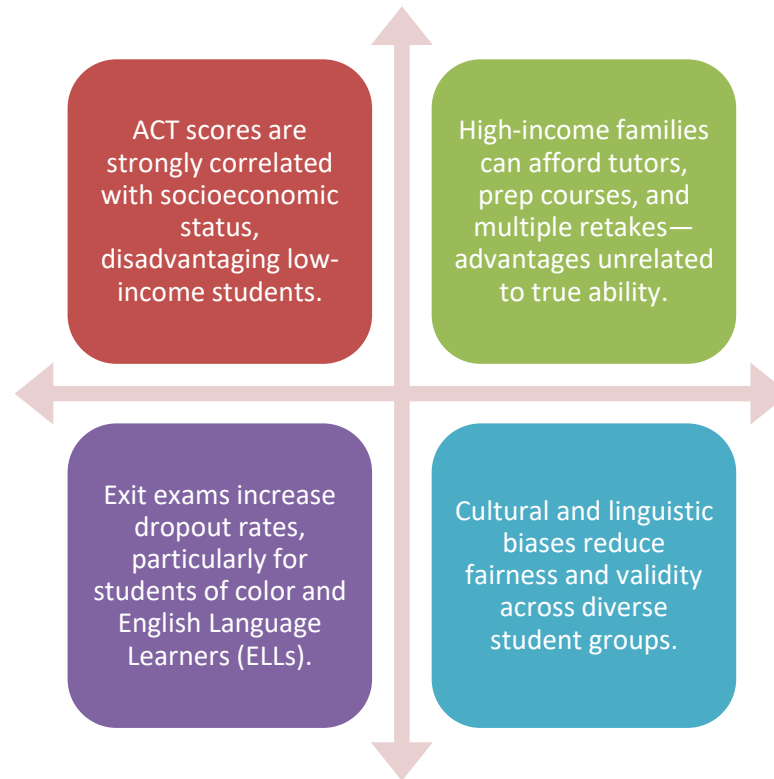
Why the ACT Should Not Be the Only option for Graduation

Many educators and policymakers oppose requiring the ACT for graduation.

A single, high-stakes test is an inadequate and inequitable measure of student learning, readiness, and potential.

Multi-pathway systems are fairer and better reflect students' diverse strengths.

Issues of Equity and Bias



Inaccurate Measure of Readiness and Learning

A single test cannot reflect all aspects of knowledge, skill, and readiness for postsecondary success.

The ACT prioritizes speed and surface-level recall over deep problem-solving and creativity.

Tying diplomas to ACT scores leads to curriculum narrowing—schools 'teach to the test'.

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Important areas like arts, civic education, and project-based learning are often sacrificed.

High school GPA and course rigor are stronger predictors of college success than ACT scores.

Negative Educational and Psychological Consequences



High-stakes testing increases student stress and test anxiety, leading to underperformance.



Teachers feel pressured to focus on test preparation rather than authentic instruction.

503



Students who pass all coursework can still be denied diplomas due to one test result.



This undermines the value of four years of learning and diminishes teacher judgment.

How Many Colleges Actually Require the ACT?

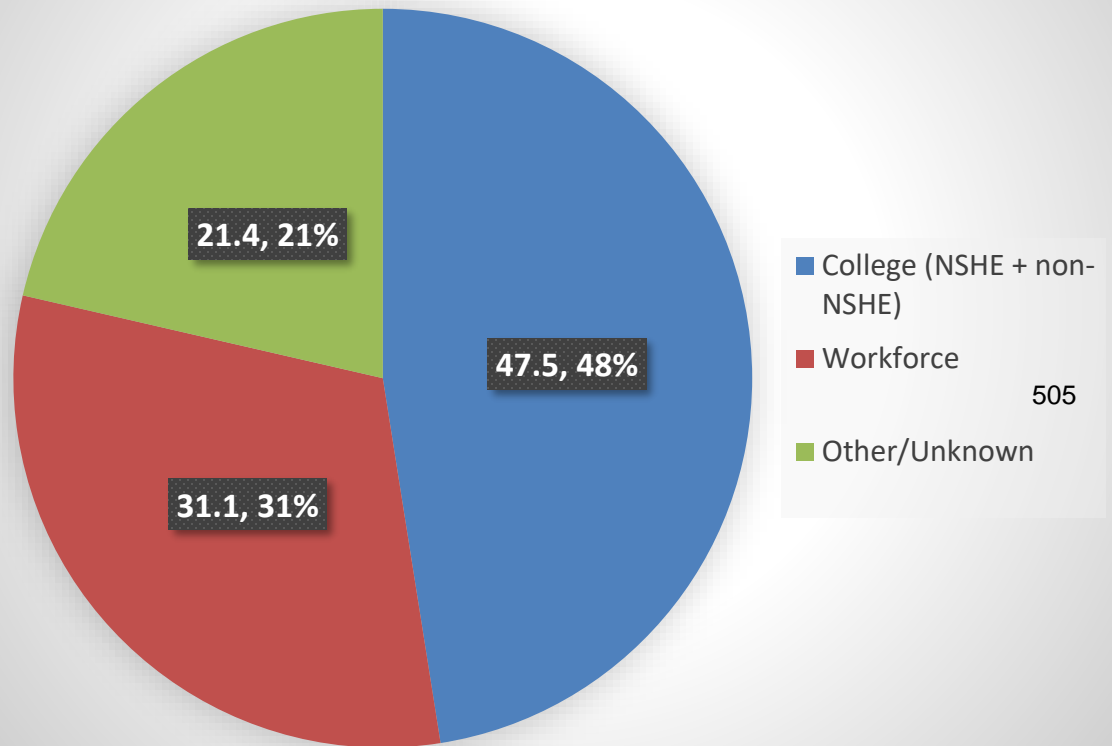
Nationally: Only about 5–6% (~300–350) of colleges still require the ACT/SAT.

Most U.S. institutions are now test-optional following pandemic-era policy changes.

Nevada: Major universities (UNLV, UNR) are test-optional; none require ACT for admission.

Nevada High School Graduate Outcomes

Post-Graduation Destinations (Nevada,
2024 Cohort)



State Shifts Toward Multi-Pathway Graduation Models

Many states have replaced exit exams with multi-pathway systems.

Students can now demonstrate readiness through grades, certifications, or college coursework.

This approach honors academic, vocational, and military pathways equally.

Multi-pathway models ensure fairness, inclusivity, and relevance for all learners.

Pennsylvania's Act 158: Multi-Pathway Graduation

Pennsylvania's Act 158 offers five pathways to graduation readiness:

1. Alternate Assessment: ACT (≥ 21) or ASVAB (AFQT ≥ 31)
2. Evidence-Based: ACT WorkKeys Silver or higher + credentials
3. CTE Concentrator: Industry-based certification or technical program completion
4. Keystone Proficiency: Proficient/Advanced in Keystone Exams
5. Keystone Composite: Combined passing scores across Keystone Exams

507

This model validates college, career, and military readiness equally.

Mississippi's Alternate Assessment Options

Mississippi Policy 3804 allows ACT, WorkKeys, and ASVAB to demonstrate mastery for diploma and endorsements.

1. ACT ≥ 17 , WorkKeys Silver + Certification
2. ASVAB ≥ 43 or 36 + Cert
3. CTE Endorsement : WorkKeys Silver required
4. Academic Endorsement: ACT English $\geq 17-18$, Math $\geq 19-22$

This framework acknowledges multiple forms of readiness and aligns with workforce needs.

Validation of Diverse Career Pathways

Offering assessment choice supports multiple pathways to college and career readiness:

- ACT (College Path): Measures academic readiness for four-year universities.
- ACT WorkKeys (Career/Technical Path): Evaluates applied workplace skills; earning an NCRC shows employability.
- ASVAB (Military Path): Determines military enlistment eligibility and placement.

509

This approach validates all postsecondary ambitions, academic, vocational, and military, instead of prioritizing one as more important.

Increased Student Engagement and Motivation



Students are more invested when assessments align with their goals.

Military-bound students value ASVAB results that determine enlistment roles.

Technical students are motivated by earning the NCRC credential.

College-bound students prepare for the ACT to enhance admissions chances.



Relevance of testing fosters engagement, purpose, and stronger performance.

Equity and Reduced Testing Anxiety

A single, college-focused test can disadvantage students whose strengths are in vocational or applied learning.

Multiple assessment options create equitable opportunities for all learners.

Tests like WorkKeys and ASVAB assess real-world, contextual skills.

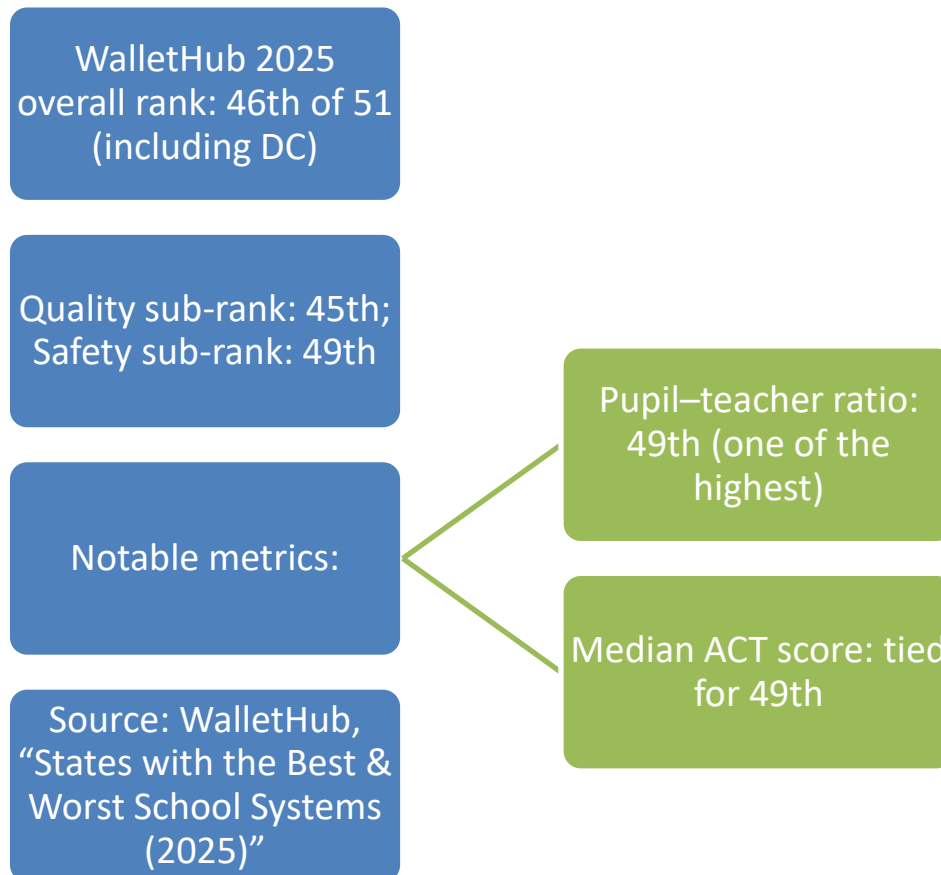
Reduces stress from one-size-fits-all high-stakes exams.

511



These pathways recognize different types of intelligence and readiness.

Where Nevada Ranks Nationally (K–12)



Why a Low K–12 Rank Matters for Nevada



WORKFORCE & WAGES: HIGHER EDUCATIONAL ATTAINMENT IS LINKED TO HIGHER EARNINGS AND LOWER UNEMPLOYMENT.



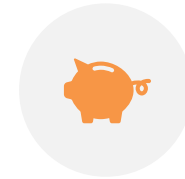
AFFECTS TALENT PIPELINES FOR NEVADA'S GROWTH SECTORS (TECH, LOGISTICS, ADVANCED MANUFACTURING, CLEAN ENERGY, HEALTHCARE).



PRODUCTIVITY & GROWTH: EDUCATION QUALITY IS TIED TO LONG-RUN STATE GDP AND INNOVATION CAPACITY.



PUBLIC BUDGETS: LOWER ATTAINMENT SUPPRESSES TAX BASES AND RAISES SAFETY-NET DEMANDS.



COMMUNITY WELL-BEING: EDUCATION CORRELATES WITH BETTER HEALTH, CIVIC PARTICIPATION, AND RESILIENCE.

513



SOURCES: U.S. BUREAU OF LABOR STATISTICS (2025); BROOKINGS/NCES SYNTHESSES.

What Moves the Needle?

Early literacy & high-dosage tutoring (K–3 and catch-up in grades 4–8).

Attendance & engagement: data-driven chronic absenteeism reduction.


Teacher pipeline & retention: compensation, mentoring, and targeted licensure pathways (STEM/SPED).

Smaller K–3 class sizes where feasible; strategic aides/co-teaching models elsewhere.

CTE & dual enrollment: align pathways to Nevada's priority industries.

Key Insights

States with the highest ACT scores generally have the lowest participation rates.



No state requires a specific ACT score for graduation.



515

High participation → lower average scores; low participation → higher averages.

2024 States with the Highest ACT Scores

Rank	State / Jurisdiction	Avg. Composite	Participation Rate
1	District of Columbia	26.7	17%
T-2	California	26.5	3%
T-2	Connecticut	26.5	8%
4	Massachusetts	26.1	7%
5	New Hampshire	25.9	4%

Why Low Participation = High Scores

Lower participation means mostly college-bound, high-achieving students take the ACT.

100% participation states include all students, lowering averages.

Example: Wyoming — highest 100% participation score: 19.1.

States Requiring All Juniors to Take the ACT (2024)

State	Requirement	Graduation Impact	Avg. Score
Alabama	Required for all juniors	No score required	18.0
Kentucky	Required for all juniors	No score required	18.6
Mississippi	Required for all juniors	No score required	17.7 ⁵¹⁸
Tennessee	Required for all juniors	No score required	18.8
Wyoming	Required for all juniors	No score required	19.1

For comparison, Nevada's average ACT score is 17.2

Conclusion



ALLOWING STUDENTS TO CHOOSE BETWEEN ACT, ACT WORKKEYS, AND ASVAB ENSURES ASSESSMENTS ALIGN WITH INDIVIDUAL GOALS.



THIS POLICY PROMOTES EQUITY, VALIDATES DIVERSE FUTURES, AND RECOGNIZES THAT COLLEGE, CAREER, AND MILITARY PATHS ARE ALL VALUABLE.



AS SEEN IN PENNSYLVANIA AND MISSISSIPPI, FLEXIBLE GRADUATION PATHWAYS ENHANCE FAIRNESS AND ENGAGEMENT WHILE MAINTAINING RIGOR.



IMPROVEMENT IN NEVADA'S NATIONAL RANKING IN EDUCATION WILL DRIVE INCREASED ECONOMIC AND DEVELOPMENT OPPORTUNITIES IN THE STATE.

References

- ACT Class of 2024 State Report
- Pennsylvania Department of Education – Act 158 Guidance
- Mississippi Department of Education – Policy 3804
- Fair Test (2024) – Test-Optional College List
- Spark Admissions (2024) – ACT/SAT Requirement Analysis
- Nevada System of Higher Education (NSHE) ⁵²⁰ Statewide Outcomes Report
- UNLV and UNR Admissions Websites (2024)
- WalletHub (2025): States with the Best & Worst School Systems
- BLS Monthly Labor Review (2025): The economics of education in 12 facts.

Lyon County School District Board Memo

Date: December 16, 2025
To: Board of School Trustees
From: Stacey L. Cooper; Deputy Superintendent
Re: Policy IKFB: Policy on Participation in Graduation Ceremonies

Recommendation

Trustee Whisler has requested that LCSD Policy IKFB: Policy on Participation in Graduation Ceremonies be brought forward for a first reading.

Background Information

At the conclusion of the November Board meeting, Trustee Whisler requested that Policy IKFB: Policy on Participation in Graduation Ceremonies be placed on the agenda for possible action.

Budget Considerations

None

Discussed at Previous Meeting

This policy was last discussed at the 11/24/2015 board meeting

Attachment(s):

Lyon County School District Board Policy IKFB: Policy on Participation in Graduation Ceremonies pdf.

LYON COUNTY SCHOOL DISTRICT BOARD

POLICY _____ IKFB

PARTICIPATION IN GRADUATION CEREMONIES

It is the policy of the Lyon County School District that all high school students who have earned an Adjusted Diploma, Standard Diploma, or Honors Diploma shall have the opportunity to participate in graduation ceremonies. In addition, students who have earned all appropriate credits, but have not passed examinations required by Nevada Revised Statute and the Nevada Department of Education, may participate in graduation ceremonies as a “ceremony participant” after meeting with their site principal.

The type of diploma each student receives, with the exception of those students who receive an Adjusted Diploma, must be clearly indicated in the ceremony program. Students who receive an Adjusted Diploma will be designated as having received a Standard Diploma in the program. Students not receiving a diploma will be designated as a “ceremony participant” in the program.

All state and district requirements must be met in order for a student to receive the appropriate diploma.

Students who receive an Adult High School Diploma will be awarded their diploma in a ceremony that is separate from the high school ceremony.

In order to honor the graduating seniors and protect the dignity of the graduation ceremony, dress and grooming standards will be developed and outlined in the administrative regulations. These standards will be communicated to all participating seniors at least two weeks prior to the graduation ceremony so that students and families can plan accordingly.

Policy #IKFB

Revised 1/24/17 1/27/26

Reference NRS 390.600

LYON COUNTY SCHOOL DISTRICT BOARD

POLICY _____ IKFB

PARTICIPATION IN GRADUATION CEREMONIES – ADMINISTRATIVE REGULATIONS

LCSD policies apply to graduation ceremonies, including policies associated with proper dress, appropriate behavior, and prohibited activities.

LCSD graduation ceremonies are a formal and honorary occasion. Graduating students are expected to dress in appropriate attire for the graduation ceremony.

LCSD also acknowledges that a graduation ceremony is an important milestone and recognizes that some **cultures and/or religions** students may request modest additions to a graduate's regalia. Students **may will** be allowed to alter their graduation regalia by displaying modest **cultural or religious** accessories under the following conditions:

- The accessory is displayed in a respectful manner.
- The accessory does not distract from the dignity and purpose of the ceremony.
- The accessory does not violate LCSD dress code standards.
- The accessory receives prior approval from the parent/guardian and school principal/**staff member appointed by the principal 24 hours or more before the day of the graduation ceremony. If decorated regalia is not within standards of policy JFJ (Dress and Grooming Standards), the student(s) will be directed to remove unapproved/inappropriate decorations. If they refuse to remove decorations, they will be asked to wear a blank cap. If they refuse to do either they will not be allowed to walk in the graduation ceremony.**

Reference - LCSD Policies:

- JFCG Student Smoking
- JFJ Dress and Grooming Standards
- JG Student Discipline
- JFCC Safe and Respectful Learning Environment
- JFC Gang Activity or Association

Lyon County School District Board Memo

Date: December 16, 2025
To: Board of School Trustees
From: BillieJo Hogan, Executive Director of Human Resources
Re: Policy GD: Recruitment, Selection, and Appointment of Licensed Personnel

Recommendation

Trustee Whisler has requested that LCSD Policy GD: Recruitment, Selection, and Appointment of Licensed Personnel be brought forward for a first reading.

Background Information

At the conclusion of the November Board meeting, Trustee Whisler requested that Policy GD: Recruitment, Selection, and Appointment of Licensed Personnel be placed on the agenda for possible action.

Budget Considerations

None

Discussed at Previous Meeting

Attachment(s):

Lyon County School District Board Policy GD: Recruitment, Selection, and Appointment of Licensed Personnel.pdf

**RECRUITMENT, SELECTION, AND APPOINTMENT OF LICENSED
(CERTIFICATED) PERSONNEL**

The District shall employ certificated (licensed) personnel necessary for the proper functioning of the total educational program. The initial arrangements for employment shall be made through the Executive Director of Human Resources and the Superintendent /designee except, in the case where the Superintendent is to be employed.

Initial appointment of licensed personnel shall be made at the earliest practical time prior to the school year for which the individual is employed.

Appointment to a specific position is contingent upon the student enrollment of the District. Population shifts make it imperative that there be adjustments in personnel placement. The Superintendent /designee shall have full power and authority within the provisions of collective bargaining agreements (CBAs) to assign, transfer and reassign teachers, other licensed personnel, and principals to their respective grades, classes, and buildings. Employees may request transfers by completing and submitting an online application and by sending an email to their current supervisor and the potential new supervisor. Employees may request reassignments within the school by sending an email to the principal when the known vacancy occurs.

The terms and conditions of the employment relationship will be specified in individual contracts pursuant to Nevada Revised Statute (NRS) 391.120. The responsibility of the final authorization of all written employment contracts rests with the Board of Trustees.

The District has, as its primary endeavor, the providing of highly qualified staff for all positions within the District. These employees are expected to devote themselves to the total educational effort for all students.

The purpose of personnel recruitment and selection is to fill existing vacancies with individuals who meet established qualifications. It is the duty of the Superintendent/designee to establish the necessary criteria and procedures for the recruitment and selection of employees.

The following criteria shall apply to the recruitment and selection process of all District personnel:

1. Highly qualified and desirable applicants shall be actively sought.
2. Selection shall be based solely on merit, and eligibility for employment shall not be affected by the applicant's protected class membership.

Reference: NRS 391.060, 391.070, 391.080, 391.120

***RECRUITMENT, SELECTION, AND APPOINTMENT OF LICENSED (CERTIFICATED)
PERSONNEL - ADMINISTRATIVE REGULATIONS***

1. Recruitment and Selection Process

Recruitment and selection of licensed personnel to fill a vacant position shall be under the supervision of the Superintendent /designee.

Selection of teachers and other licensed personnel shall comply with applicable federal, state, and local laws, and shall be based on merit. The District is an Equal Opportunity Employer and shall not discriminate against any applicant on the basis of protected class membership or the applicant's wage or salary history. Merit shall be determined by an evaluation of experience, educational attainment, and potential for maintaining and improving the level of educational services provided by the District. The District will encourage applications from ethnically and culturally diverse candidates.

The District will offer reasonable accommodation to qualified applicants and employees with a known disability except where such accommodation poses an undue hardship to the District. Any qualified applicant or employee with a disability who needs reasonable accommodation should notify the Executive Director Human Resources.

2. Recruitment

The Superintendent /designee shall be responsible for a wide distribution of position announcements for all anticipated vacancies for the following school year. The position announcements shall be widely disseminated through a variety of mediums as deemed appropriate by the Superintendent/designee.

Recruitment for licensed positions will comply with the applicable CBA and LCSD Board Policy.

3. Applications

Employment application forms shall be available from the Lyon County School District website (<http://lyoncsd.org>). All letters of application, completed application forms, official transcripts, placement office credentials, and other required and relevant information are to be submitted to the Human Resources Department through the website. The Human Resources Department will acknowledge all applications and shall establish applicant files as necessary. Completed files of applicants will be retained for two (2) years from the year to which they pertain.

4. Employment Standards

Teachers and other licensed personnel to be employed by the District must:

- a. Be a citizen of the United States or be in compliance with the Federal Immigration Reform and Control Act and provisions of NRS 391.060. (Not applicable to alien exchange teachers pursuant to NRS 391.070.) The Superintendent of Public Instruction

may issue a license to a qualified noncitizen if the school district has demonstrated a shortage of teachers.

b. Possess an appropriate teacher's certificate (license) and endorsement(s) issued by the Nevada State Department of Education or other required license, or the applicant must agree to obtain such required license. Letters of intention to hire are conditional upon the applicant possessing the appropriate license and endorsement(s), or other required license. Licensure is the responsibility of the applicant.

c. Execute an oath of office as required by NRS 391.080 except teachers employed pursuant to NRS 391.060(5) or NRS 391.070.

d. Be able to perform the essential functions of their position.

e. If previously employed by the District or by another district, have a satisfactory employment history, have a record of satisfactory completion of student teaching, or show other evidence which would support consideration for re-employment.

When, in the opinion of the Superintendent/designee, an application does not indicate that the above standards have been met, such employment application may be rejected.

5. Selection

When a licensed vacancy occurs, the principal will first review the transfer/reassignment requests (if appropriate) and then, if after interviewing no individual is selected, the file of outside applicants will be made available to the principal by the Superintendent /designee. The principal will screen applicants and interview a minimum of five qualified applicants. If there are fewer than five qualified applicants, the principal will interview all qualified applicants on file. Applicants who are selected for an interview will be provided the pay range of the position for which they applied.

During the selection/interview process of a new cabinet member, Principal, and/or Assistant Principal, a member of the Board of Trustees (from the applicant's district if possible) shall be present.

After interviews have been conducted, the principal of the school where the vacancy exists may consult with the Superintendent/designee concerning the individual to be transferred/reassigned, or to be recommended for employment. This recommendation will be reviewed and approved by the Superintendent/designee before presentation to the Board of Trustees for final action.

Final authorization of all contracts between the District and a licensed employee shall be made by the Board of Trustees.

6. Responsibilities of Applicant(s)

- a. Complete the District application according to instructions.
- b. Submit the completed application to the Human Resources Department along with any forms/documents requested.

- c. Arrange for one copy of an official transcript(s) to be sent to the Human Resources Department.
- d. Arrange for references to be sent to the Human Resources Department.
- e. Submit to the Human Resources Department any other information required as outlined in the administrative regulations of *LCSD Board Policy GB: Employment and Compensation*.
- f. Acquire one's own appropriate license and endorsement(s) required for the vacant assignment.
- g. Failure to follow these procedures may result in the applicant becoming ineligible for employment with the District.

7. Responsibilities of the Principal

- a. Advise the Superintendent/designee of vacancy.
- b. Check transfer/reassignment requests (if applicable).
- c. Review files of eligible applicants. (**NOTE:** *No applicant may be interviewed until these three steps have been completed*).
- d. Interview candidates selected for an interview. The Principal/designee has the responsibility for contacting candidates for interviews, and the principal shall only interview those applicants who are contacted in advance of the interview and have completed the application process with the Human Resources Department.
- e. Ensure interviewed employees who are offered the transfer/reassignment are provided pay range upon request.
- f. Ensure employment references required per *LCSD Board Policy GB: Employment and Compensation* are obtained.

(Note: A recommendation for employment cannot be made until these five steps have been followed and until at least five (5) applicants have been interviewed when five (5) or more qualified applicants are available.)

- g. Submit recommendations for employment and other required forms to the Human Resources Department in sufficient time to permit inclusion in the Board packet.
- h. Notify the applicant who has been selected for employment.
- i. Notify all other applicants interviewed that they were not selected for the position.
- j. When a licensed position is filled after the beginning of the school year (and/or at a time of year when the number of qualified candidates available is limited), the position may be filled by a long-term substitute or temporary contract while the search for a regular candidate continues and per the applicable CBA.
- k. Failure to follow the procedures could result in the invalidation of a principal's recommendation for employment.

8. Responsibilities of the Superintendent/Designee

- a. Furnish application materials to requesting applicants.
- b. Maintain transfer/reassignment requests.
- c. Publish list of position openings.

- d. Require principals to review all transfer/reassignment requests (if applicable) and applications of all qualified applicants.
- e. Monitor the principal's review of files, interview of candidates, checking of references as required in the administrative regulations of *LCSD Board Policy GB: Employment and Compensation*, and recommendations for employment to ensure that all qualified candidates are receiving proper consideration.
- f. Receive recommendations from principals and approve them based upon evidence that all required procedures have been followed.
- g. Submit approved recommendations to the Board of Trustees.
- h. Notify the administrator or manager/supervisor who conducted the interview of Board action.
- i. Prepare contracts and other materials necessary for employment.

DRAFT

VOLUNTEERS

1. Purpose

The Lyon County School District recognizes that there are benefits to students and staff when members of the community become involved in the District's programs and services on a volunteer basis. Individuals have an interest in assisting public agencies by applying their knowledge, skills, and experience to a worthwhile endeavor. Also, the community and the District may receive enhanced services because of the individual's specialized skills and commitment. Using volunteers is a true win-win situation for those willing to volunteer for the District and the community.

Volunteers may be involved in the operations of the school district, working with students or performing tasks not involving children. Tasks may include, but are not limited to services in the library, classroom, athletics, music, school plays, or assisting on field trips and similar activities. Regardless of task, all volunteers will be supervised by a District employee.

2. Scope

This policy applies to all volunteer activities (including coaching) and volunteer programs at respective school sites conducted on behalf of the District designed to comply with applicable state and federal regulations/laws. As this policy is broad in scope, individual departments may adopt additional specific requirements consistent with this policy to guide the use of volunteers within specific program areas.

3. Recruiting, Screening, and Selecting Volunteers

- a. As with employees, the District's ability to meet its goals and objectives is directly related to the skill and ability of volunteers selected. Criteria for selecting volunteers will be at the discretion of school administration and in compliance with applicable state and federal law.
- b. The District prohibits discrimination, harassment, or retaliation directed at volunteers on the basis of any protected class membership.
- c. The recruitment, screening, and selection process will align with the volunteer role's requirements.
- d. Volunteer applicants must complete the District's volunteer application which includes an acknowledgment that the position is not paid and that the position is voluntarily accepted.
- e. The District will promptly address problems associated with the volunteer's performance and/or behavior. However, if problems cannot be corrected, the services of the volunteer may be discontinued.
- f. Specific requirements and confidentiality that apply to employees performing certain job duties apply to volunteers performing similar job duties.

- g. Volunteers must comply with all LCSD Board Policies, state and federal laws, and regulations. Specifically, the Family Educational Rights and Privacy Act (FERPA) and mandatory reporting requirements.
- h. NRS 179A requires organizations which provide care or care placement services to children, elderly persons, or persons with disabilities to conduct background checks through the Central Repository for Nevada Records of Criminal History to determine fitness of employees, volunteers, and persons applying to be an employee or volunteer who have supervised or unsupervised access to children, elderly persons, or persons with disabilities.
- i. All volunteer coaches must meet all the requirements set forth in NAC 385B.798 regarding required certifications and courses. See LCSD Board Policy GBAA - Coaching Athletics.
- j. Any volunteer coach under the age of 21 may not volunteer as a head coach or head advisor, and may not have any social contact with students within the program under any circumstances.

4. Managing Volunteers

- a. Volunteers will be covered by the District's Workers' Compensation policy per NRS 616A.130. Volunteers shall receive appropriate oversight for the functions performed including an orientation to the District's policies and procedures, departmental operating procedures, safety practices, and other relevant information.
- b. Day-to-day oversight of volunteers shall be conducted as with employees. Adequate equipment and supplies, as well as a safe working environment, will be provided for volunteers.
- c. The school will maintain detailed and accurate records of volunteers and ensure compliance with all applicable policies.
- d. Volunteers may be reimbursed for pre-approved expenses incurred during service. In addition, the District may provide limited and reasonable benefits, such as school spirit apparel, gifts, food, etc. which do not imply employment status.
- e. Volunteers will not perform the primary duties of certified educators, but may reinforce skills taught by certified educators.
- f. Volunteers will not provide transportation to students in their personal automobiles for any school sponsored activities.
- g. Volunteers serve at the pleasure of the District and are subject to dismissal at any time with or without cause.

5. Volunteer Status

Volunteers are not employees of the District and are not eligible for compensation, paid leave, unemployment benefits, or other employee benefits. Nothing in this policy creates an employment relationship or contract with volunteers.

6. Planning for Volunteer Programs

Prior to implementing a volunteer program, school administrators or applicable staff will develop a written plan for utilizing volunteers.

a. The plan will include:

- A needs assessment and a statement outlining how volunteers will be used to meet these needs;
- Volunteer assignment descriptions; and
- A statement describing how and by whom volunteers are overseen.

b. The plan may include:

- A budget for any personnel costs, operating costs, and direct and indirect costs.
- A program to recognize and reward volunteer services.

References: NRS 179A, 385B.798, 391, and 616A.130

DRAFT

Policy #GBAB
Adopted 12/16/25

Lyon County School District Board Memo

Date: December 16, 2025
To: Board of School Trustees
From: BillieJo Hogan, Executive Director of Human Resources
Re: New Policy GBAB Volunteers - replacing the Volunteer Policy IICC

Recommendation: That the Board of Trustees approve the new LCSD Board Policy GBAB - Volunteers as a second and final reading.

Background Information:

The Lyon County School District (LCSD) currently has School Volunteer Policy IICC. Recently, POOL/PACT created a model volunteer policy, which is what we are recommending you adopt. Please note that there are small elements of the existing IICC policy incorporated into it. Since this policy is related to personnel rather than instructional matters, it is recommended that we rename it Policy GBAB - Volunteers. As you know, G policies are personnel policies. Policy IICC has been deleted.

Policy GBAB applies to all volunteer activities and programs conducted on behalf of the District, including coaching and other school-site volunteer efforts. The policy is designed to ensure compliance with all applicable state and federal laws and regulations.

Because this policy is broad in scope, individual departments may establish additional, more specific requirements—consistent with Policy GBAB—to guide the use of volunteers within particular program areas.

The policy encompasses the following components:

- Recruiting, Screening, and Selecting Volunteers
- Managing Volunteers
- Volunteer Status
- Planning for Volunteer Programs - this pertains to an outside entity providing volunteer work on a regular basis.

Discussed at Previous Meeting:

November 18, 2025 first reading

Attachment(s):

Lyon County School District Board Policy GBAB: Volunteers

Lyon County School District Board Memo

Date: December 16, 2025
To: Board of School Trustees
From: BillieJo Hogan, Executive Director of Human Resources
Re: Revisions to LCSD Board Policy GBBB: Employee Dating

Recommendation:

That the Board of Trustees approve revisions to LCSD Board Policy GBBB: Employee Dating as a second and final reading.

Background Information

POOL/PACT (our public agency insurance pool and risk management/human resources support entity) provided the policy recommendation to our Policy GBBB: Employee Dating. The edits to LCSD Policy GBBB include clarification of the romantic relationship between a supervisory/managerial employee and a subordinate employee.

Budget Considerations

None

Discussed at Previous Meeting

November 18, 2025 first reading

Attachment(s)

Lyon County School District Board Policy GBBB: Employee Dating

EMPLOYEE DATING

The Lyon County School District recognizes that an environment where employees maintain clear boundaries between personal and workplace interactions is most effective for conducting business. This policy While the District does not prevent the development of prohibit friendships or consensual romantic relationships between employees, it is the policy of the District to prohibit any romantic relationship between a However, employees in supervisory/managerial employee and a positions are precluded from having a romantic relationship with any subordinate employee.

DRAFT

EMPLOYEE DATING - ADMINISTRATIVE REGULATIONS

1. Employee Responsibilities:

Employees are prohibited from engaging in physical contact that would in any way be deemed inappropriate by a reasonable person while anywhere on District property, in a District vehicle, or on District business whether or not such physical contact occurs during work hours.

Violation of this policy may result in disciplinary action up to and including termination.

2. Supervisor/Manager Responsibilities:

Employees employed in supervisory/managerial positions are prohibited from engaging in a romantic relationship with any subordinate employee under their direct or indirect supervision. Employees employed in supervisory/managerial positions need to be cognizant of their status as are expected to uphold high standards of professionalism recognizing their role models as organizational leaders, their access to sensitive information, and their ability to influence others over workplace dynamics.

Violation of this policy may result in disciplinary action up to and including termination.

Lyon County School District Board Memo

Date: December 16, 2025
To: Board of School Trustees
From: BillieJo Hogan, Executive Director of Human Resources
Re: Revisions to LCSD Board Policy GBBP: Information Technology

Recommendation

That the Board of Trustees approve revisions to LCSD Board Policy GBBP: Information Technology as a second and final reading.

Background Information

Lyon County School District (LCSD) currently has Information Technology Board Policy GBBP. After the new legislation, Pool Pact recommended changes to eliminate unnecessary wording and include new language from NRS 391. Updating the LCSD policies to reflect the recommended changes keeps us in good standing with the insurance pool and mitigates our risk and liability.

The update of NRS 391 is the following:

1. Prohibits AI from performing the functions and duties of a school counselor, school psychologist, or school social worker.
2. Prohibits uploading personally identifiable or confidential information into AI systems, ensuring all AI activities must prioritize the protection of personal information and respect privacy rights.
3. AI tools must include safeguards to prevent bias and promote fairness and equity. Prompts should be developed with attention to avoiding discrimination based on protected characteristics and may be reviewed for compliance

Budget Considerations

None

Discussed at Previous Meeting

November 18, 2025 first reading

Attachment(s)

Lyon County School District Board Policy GBBP: Information Technology

INFORMATION TECHNOLOGY

The District requires employees to use information technology (computer systems, telecommunication, other devices, and electronic information/communication) responsibly, and in a manner which is not detrimental to the mission and purpose of the District. To maintain a level of professionalism, any publication through any means (electronic or otherwise), which is potentially adverse to the operation, morale, or efficiency of the District, will be deemed a violation of this policy.

Employees are prohibited from engaging in any conduct ~~which would~~ that violates District policy or procedure. Use of personal or District electronic devices to engage in such conduct can create liability for the District, and as such, obligates the District to undertake reasonable procedures to investigate allegations, including but not limited to the inspection of the equipment. In the event an employee becomes the subject of such an investigation and the allegations include potential violations of District policies, whether on work or personal time, and whether using District or personal devices, the District will undertake an investigation and inquiry by all means allowable under state and federal law.

The District will periodically provide cybersecurity training to all employees on this policy and best practices in preventing educate employees about the dangers of phishing attempts, ransomware infections, ~~or~~ and social engineering attempts.

Reference: NRS 613.135 and 391

Policy #GBBP
Revised 12/17/24 12/16/25

INFORMATION TECHNOLOGY - ADMINISTRATIVE REGULATIONS

1. Privacy

Employees ~~should have~~ not expect ation of privacy with respect to any of regarding their activities when using the District's computer and/or telecommunication property, systems, or services, even when accessing from a using personal devices. Use of passwords or account numbers by employees does not create a reasonable expectation of privacy and confidentiality of information being maintained or transmitted. The District reserves the right to review, retrieve, read, and disclose any files, messages, or communications that are created, sent, received, or stored in the District's network, or on the District's computer systems and/or equipment. The District's right to review, also called monitoring, is for the purpose of ensuring the security and protection of business records, preventing unlawful and/or inappropriate conduct, and creating and maintaining a productive work environment communications and file activity in compliance with privacy laws.

In accordance with provisions of NRS 613.135, the District will not request usernames and passwords for personal social media accounts and will not take any type of employment action against an employee who refuses to provide the username and password for their personal social media account. This provision does not prevent the District from requiring an employee to disclose the username and password for access to the District's computer or information system.

2. Use

The computers, associated hardware and software including, but not limited to, electronic mail (e-mail or instant messaging "IM") and access to online services, as well as voice mail, pagers, smart phones and faxes, even when accessed from a personal device, belong to the District and, as such, are provided for business use. Very limited or incidental use of District-owned equipment by employees for personal, non-business purposes is acceptable as long as it:

- a) Is conducted on personal time (i.e., during designated breaks or meal periods);
- b) Does not consume system resources or storage capacity;
- c) Does not involve any prohibited uses; and
- d) Does not reference the District or themselves as an employee without prior approval, including, but not limited to:
 - Text which identifies the District;

- Photos which display District logos, patches, badges, or other identifying symbols of the District;
- Information of events which occurs involving the District without prior approval
- Any other material, text, audio, video, photograph, or image which identify the District.

Employees loading, importing, or downloading files from sources outside the District's system, including files from the Internet, World Wide Web, social media sites, and any computer disk, must ensure the files and disks are scanned with the District's current virus detection software before installation and execution. Compliance to copyright or trademark laws prior to downloading files or software must be adhered to explicitly.

Employees may use information technology, including the Internet, World Wide Web, and social media sites during work hours on job-related matters to gather and disseminate information, maintain their currency in a field of knowledge, participate in professional associations, and communicate with colleagues in other organizations regarding business issues.

An employee's use of the District's computer systems, telecommunication equipment and systems, other District devices, or the employee's use of personally-owned electronic devices to gain access to District's files or other work-related materials maintained by the District constitutes the employee's acceptance of this policy and its requirements.

Employees must ~~receive permission and~~ attain authorization from their administrator or manager/supervisor ~~or~~ and the District Information Technology (IT) Manager prior to:

- ~~I~~ Installing copyrighted software to ensure the District has an active license; and
- ~~D~~ Distributing or copying property protected by copyright, trade secret, patent, or other intellectual property.

Personal use must not occur during working hours (except for lunch/break periods), reference the District without approval, and/or consume excessive District resources.

3. Prohibited Activities

The following activities are strictly forbidden by this policy:

- a. Violations of the rights of any person or entity protected by copyright, trade secret, patent or other intellectual property, or similar laws or regulations,

including but not limited to the installation or distribution of “pirated” or other software products that are not appropriately licensed for use by the District.

- b. Unauthorized copying of copyrighted material including but not limited to digitization and distribution of photographs from magazines, books or other copyrighted sources, copyrighted music, and the installation of any copyrighted software for which the District or the end user does not have an active license.
- c. The installation of software on District computers without the prior approval of the IT Manager is prohibited.
- d. Exporting software, technical information, encryption software or technology, in violation of international or regional export control laws. The District IT Manager should be consulted prior to export of any material that is in question.
- e. Introduction of malicious programs into the network or server (e.g., viruses, worms, Trojan horses, email bombs).
- f. Allowing access to confidential or proprietary information on District systems. This includes family and other household members when work is being conducted at an employee’s home.
- g. Using District equipment or systems to actively engage in procuring or transmitting materials that are in violation of harassment or employee bullying policies and the laws of the State of Nevada.
- h. Making fraudulent offers of projects, items or services originating from any District account.
- i. Making statements about warranty, expressly or implied, unless it is a part of normal job duties.
- j. Effecting security breaches or disruptions of network communication.
- k. Port scanning or security scanning, unless conducted by or on behalf of the IT Manager or designee during duties performed on behalf of the District.
- l. Executing any form of network monitoring which will intercept data not intended for the employee’s host unless this activity is a part of the employee’s normal job/duty.
- m. Circumventing user authentication or security of any host network or account.

- n. Interfering with or denying service to any user other than the employee's host (e.g., denial of service attack).
- o. Using any program/script/command, or sending messages of any kind, with the intent to interfere with, or disable, a user's terminal session, via any means, locally or via the Internet/intranet/extranet.
- p. Sending unsolicited email messages, including the sending of "junk mail" or other advertising material to individuals who did not specifically request such material (e.g., email spam).
- q. Any form of harassment or bullying via email, telephone or text, whether through language, frequency or size of messages.
- r. Unauthorized use, or forging, of email header information.
- s. Solicitation of email from any other email address, other than that of the poster's account, with the intent to harass or to collect replies.
- t. Creating or forwarding "chain letters" or "Ponzi" or other pyramid schemes of any type.
- u. Use of unsolicited email originating from within the District's networks or other Internet/intranet/extranet service providers on behalf of, or to advertise, any service hosted by the District or connected via the District's network.
- v. Physical alteration or repair of any hardware or software such as computers, laptops, printers, fax machines, phones, online services, email systems, bulletin board systems, recording equipment, copiers, or any other software that is owned, licensed by or operated by the District, as well as monitors, mice, keyboards; users must report any problems with hardware or software to the District help desk ticket system.

4. Permitted Activities

Use of District computers and electronic communications resources are for program and business activities of the District. All use of such resources shall be conducted in a framework of honest, ethical and legal activities that conform to applicable license agreements, contracts, and policies regarding their intended use. ~~Although incidental and occasional personal use of the organization's communications systems are permitted, users automatically waive any rights to privacy.~~ Employees consent to District monitoring by using District systems, even for limited personal use.

5. Artificial Intelligence Acceptable Use

a. Regulation

This regulation outlines ~~the guidelines and regulations for the appropriate use of Artificial Intelligence (AI) for the District. Its purpose is to ensure the responsible, and ethical, and legal use of artificial intelligence (AI) technologies to protect the rights and privacy interests of District staff, and the public it services.~~

b. Purpose

The purpose of this regulation is to establish ~~the~~ rules for acceptable use of the recent growth of AI technologies relating to District information resources. This regulation applies to all employees, contractors, and third-party vendors who utilize AI technologies on behalf of the District. It encompasses all AI systems, applications, and application programming interfaces (APIs), including, but not limited to, ChatGPT, Gemini, ~~and~~ image generators, and other machine learning algorithms, natural language processing, computer vision, and robotic process automation, ensuring AI technologies are used in a manner that aligns with the District's core values and mission, promoting transparency, accountability, and public trust in our AI initiatives.

c. Responsible Use of AI

- *General Rule:* Employees may use AI technologies to create work-related content or complete work tasks under the supervision of their administrator/supervisor and District administration.
- *Lawful Use:* AI technologies are quickly evolving and should be used in compliance with all applicable laws, regulations, and policies. Any use that violates legal requirements or infringes upon the rights of individuals is strictly prohibited. NRS 391 prohibits AI from performing the functions and duties of a school counselor, school psychologist, or a school social worker.
- *Data Privacy and Security:* All AI activities must prioritize the protection of personal information and respect privacy rights. Any data collected or processed by AI systems should be handled in accordance with relevant privacy and security policies. Uploading personally identifiable or confidential information into AI systems is strictly prohibited.
- *Transparency and Explainability:* Whenever AI systems are deployed, efforts should be made to cite them appropriately, ensuring transparency and explainability. Users should have access to information regarding the functioning of AI systems, the data used, and the algorithms applied.
- *Bias Mitigation/Fairness and Equity:* AI systems should be designed and implemented with measures to mitigate bias. Special attention should be given to promote fairness and equity, and avoid discrimination based on race, gender,

religion, or any other protected characteristics. Bias mitigation efforts should be included in the prompt and may be subject to review.

- *Human Oversight:* AI should be used as a tool to assist decision-making, and human oversight should be maintained. Final decisions should not solely rely on AI outputs and should involve critical evaluation by qualified individuals.
- *Accountability:* Individuals responsible for the use, development, deployment, and maintenance of AI systems will be accountable for their actions. They should ensure that AI systems are designed to minimize harm and maximize benefits for all stakeholders.

d. Responsible Data Usage

- *Data Collection and Consent:* Data collection through AI systems must be limited to what is necessary for the intended purposes. Appropriate consent should be obtained from individuals when their personal data is being processed.
- *Data Quality and Integrity:* AI systems should be developed using accurate and reliable data. Efforts must be made to ensure data integrity, prevent data tampering, and maintain data quality throughout the AI lifecycle. AI platforms may produce inaccurate results, warranting cross-reference and validation.
- *Data Retention and Disposal:* Personal data collected by AI systems should be retained only for as long as necessary and securely disposed of when no longer needed according to District policy.
- *Personal Identifying Information:* The uploading of any personal identifying information is strictly prohibited when using any AI system.

e. Reporting Violations

Employees must immediately report any actual or perceived violations of this policy to their immediate administrator, supervisor, manager, or the Executive Director of Human Resources.

f. Training

AI is growing rapidly and being integrated into existing architecture during vendor updates to hardware, software, and firmware. Regular monitoring, training, and awareness programs on AI ethics training and responsible use will be provided to employees.

g. Violations of Policy

Employees in violation of the provisions of this policy may be subject to disciplinary action, up to and including termination.

Any vendor, consultant, or contractor found to have violated this policy may be subject to sanctions up to and including removal of access rights, termination of contract(s), and related civil or criminal penalties.

By adhering to this policy, the District demonstrates its commitment to responsible AI use, ethical conduct, and the protection of individual rights and privacy.

DRAFT

Lyon County School District Board Memo

Date: December 16, 2025
To: Board of School Trustees
From: Darin Farr, Trustee and Elmer Bull, Trustee
Re: Revisions to LCSD Policy BCBA: Student Representation to the Board

Recommendation:

That the board of trustees accept revisions to LCSD Policy BCBA: Student Representation to the Board as a second and final reading.

Background Information:

During a school walkthrough at Smith Valley on October 13, 2025, members of the walkthrough team had the opportunity to meet with a student who requested to speak with the walkthrough team which included two Board of Trustees, the Superintendent, and a few members of the District Cabinet. The student delivered a presentation outlining her desire to see greater student involvement in the board process.

This student, an active member of the Smith Valley leadership team, has also been in discussion with the Fernley High School Student Body President regarding the importance of ensuring that student voices are represented in board discussions and policy development.

Board Trustees Elmer Bull and Darin Farr were present during the conversation and requested that this topic be included for discussion at the upcoming board meeting. As a result, the Trustees have collaborated to propose revisions to LCSD Policy BCBA: Student Representative to the Board, with the goal of expanding student participation in the policy adoption process and during board meetings.

The second reading provides changes recommended by the board during the first reading highlighted in blue.

Budget Considerations:

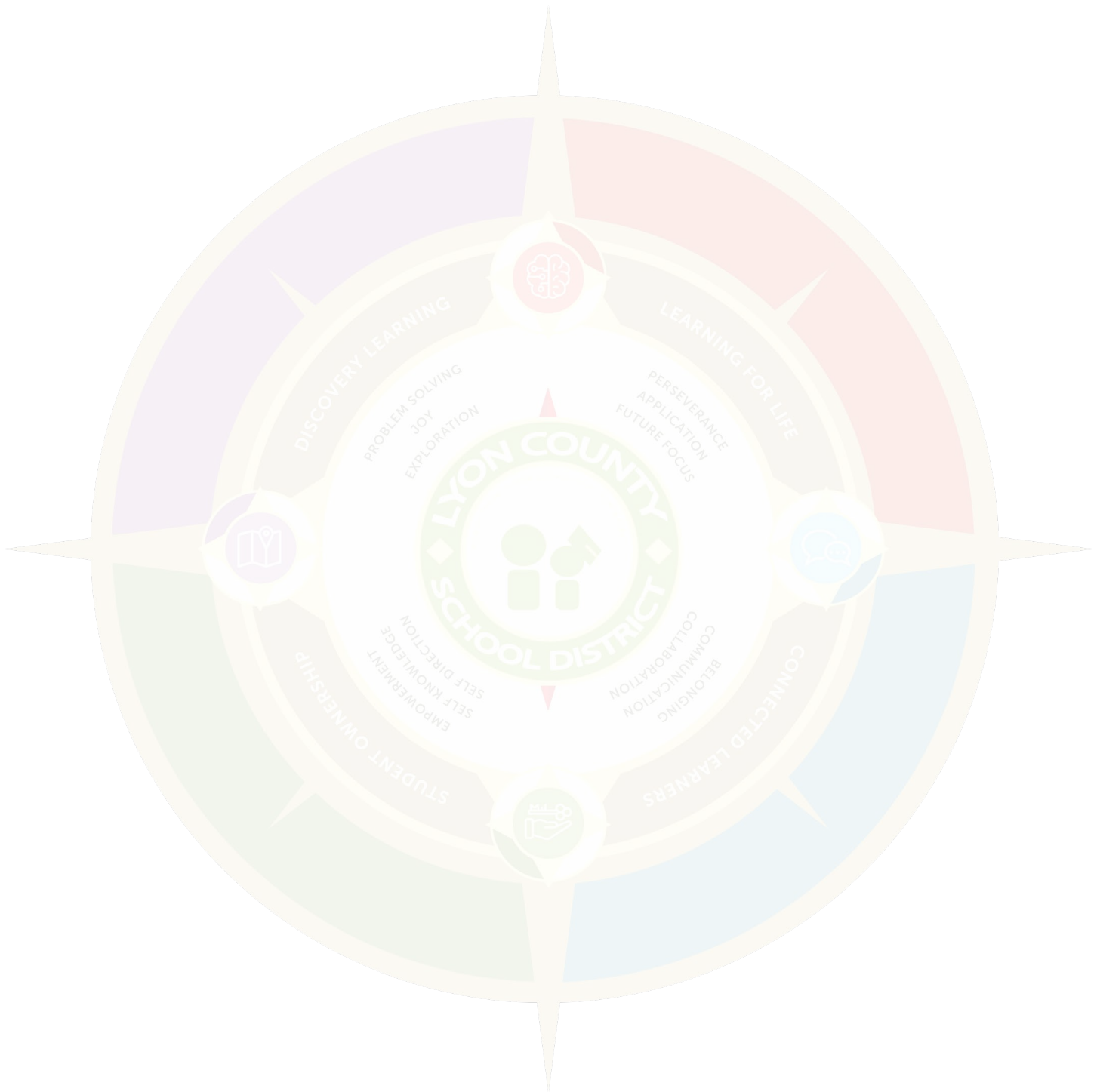
N/A

Discussed at Previous Meeting:

November 18, 2025 first reading

Attachment(s):

Policy BCBA: Student Representation to the Board - revised



Mission Statement Lyon County School District fosters learning for life, empowers connected learners, promotes student ownership, and encourages discovery learning for success in a rapidly evolving world.

STUDENT REPRESENTATIVE ~~VE~~ ON TO THE BOARD

The Board has provided for an enhanced formalized ongoing method of communication with district students by establishing a Council of Student Representatives (Council) position of student representative to the Board. Under this plan, the student leadership group at each high school in the District will appoint one representative to the Council. The Council representatives shall serve from July of the forthcoming school year until the end of that school year (June, the following year.) At the end of each school year, the Council members will convene a meeting and designate one member of the Council to serve as a representative of the Council at all meetings of the Board of Trustees. All members of the Council shall receive notice of meetings, the agenda, and the appropriate agenda materials for review. It will then be the responsibility of the Council members to exchange and articulate thoughts about items on the agenda that interest the Council, and then develop a cohesive message and select a council representative of their choice who that will be delivered by the Council Representative message at the next Board of Trustee meeting. The A Council Representative will be provided a place at the Board table and shall have the same privileges of discussion as apply to Board members. The Council Representative shall not be a voting member (nor may they make a motion or second) and may only attend the open meetings, sessions, and gatherings of the Board of Trustees available to the public body. The Council Representative shall serve from July of the forthcoming school year until the end of that school year (June, the following year.) The Council of Student Representatives shall be invited to participate in Board workshops as well as any local LCSD Board governance training as provided. Implementation of a Student Council of Representatives will help to ensure that all stakeholders have a voice in the decision-making process, fostering transparency, inclusivity, and a more comprehensive perspective on Board matters.

The student representative shall receive notice of meetings, the agenda, and the appropriate agenda materials; be provided a place at the Board table; and shall have the same privileges of discussion as apply to Board members. The student representative shall not be a voting member of the Board.

In addition, the Board will continue to encourage participation at Board meetings by a Student Representative from the school that is hosting that specific Board meeting. The Student Representative shall be given an agenda item titled, "Student Representative Report" immediately after "Board Member Reports" to give an update on their particular school. The Student Representative shall not be a voting member. If the Student Representative is not available, the Council Representative may speak in their place during the agenda item.

Policy #BCBA
Adopted 09/25/07
Revised 12/16/25