Report of Independent Certified Public Accountants on Compliance with Statues and Administrative Code in Accordance with NRS 354.624(4)(C) and 354.6241

Board of Trustees
Churchill County School District
Fallon, Nevada

We have audited the basic financial statements of the Churchill County School District School, State of Nevada, for the year ended June 30, 2018, and have issued our report thereon dated October 5, 2018. Our audit also included test work on Churchill County School District’s compliance with selected requirements identified in the State of Nevada Revised Statutes (NRS) including, but not limited to, NRS section 354.624 and section 354.6241.

The management of Churchill County School District, State of Nevada, is responsible for the District’s compliance with the Nevada Revised Statutes (NRS) and regulations (Nevada Administrative Code). Our responsibility is to express an opinion on compliance with those requirements based on our audit and make specific statements regarding funds established and the status of prior year finding and recommendations; accordingly, we make the following statements:

The District has complied with the provisions of NRS 354.6113.

The District has complied with the provisions of NRS 354.6115.

Churchill County School District appears to be using all of its funds expressly for the purposes for which they were created in accordance with NRS 354.624.

NRS 354.624 requires that a schedule of all fees imposed by the District which are subject to the provisions of NRS 354.5989 be presented. The District does not impose fees that are subject to NRS 354.5989.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and Government Auditing Standards, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether material noncompliance with the requirements referred to above occurred. An audit includes examining, on a test basis, evidence about the District’s compliance with those requirements. We believe that our audit provides a reasonable basis for our opinion.