



BOARD OF EDUCATION  
REGULAR SCHOOL BOARD MEETING  
Detailed Agenda

**Wednesday, December 13, 2023**

ILSC Building, 960 South Main, Brigham City,  
Utah 84302

*"Always consider the effects  
on our students."*

**A. Work Session - 5:00 p.m.**

**1. Meet with Legislators**

**B. Administrative - 6:30 p.m.**

**1. Call to Order**

Wade Hyde, Board President

**2. Reverence**

Keith Mecham, Asst. Superintendent of Secondary Teaching & Learning

**3. Flag Salute/Pledge of Allegiance**

Karen Cronin, Board Member

**4. Recognitions**

Julie Taylor, Board Member

a. Johanna Schaub, Art Teacher - Gail Halvorsen Art Project at BRHS Presentation 3

b. Jeremy Webb - Lacrosse Coach at BRHS

c. Teachers who have earned STEM Endorsements

Robert Franckowiak, Sunrise High School - Earth Science and Science Core

Peter Watkins, BRHS -CTE Robotics

Corey Thompson, BEHS - Exploring Computer Science

David Blake, DO - Ed Tech

Tawnie Bowcutt, McKinley - Elementary Math Specialist

Andrew Cobabe, BRHS - Math Level IV

Marissa Storey, BEMS - Math Sped

Jessica Nye, BRHS - Med Anta & Phy, Health Sci Intro, Bio Tech

Shaylyn Black, BRMS - SCI Core, Chem, Bio

Marcus Leonard, BRMS - Math II

Zihang Liu, ACYI - Ed Tech

d. Ben Dean, Harris and Hart Sheet Metal Contractors - donated \$5,002 to Lake View Elementary to help 27 families

**C. Approval of Agenda - 6:45 p.m.**

**D. Public Comment - 6:50 p.m.**

Those individuals who would like to speak to the Board should read the guidelines and complete the sign-up document located at the door. At the discretion of the Board President, public comment may be permitted at any point during the Board meeting.

**E. Information Items - 7:00 p.m.**

**1. Audit Report 25**

Matt Geddes and Trae Johansson, Squire Co.

**2. Monthly Financial Report 100**

David Roberts, Business Administrator

**3. Busing Protocol for Courtesy Riders 109**

David Roberts, Business Administrator

**4. Building and Ground Rental and Supervision Policies 110**

David Roberts, Business Administrator

**5. Board Committee Reports**

a. <b>Student Board Member Report</b>	
<b>F. Action Items - 7:55 p.m.</b>	
1. <b>Approval of New Courses</b>	<b>119</b>
Keith Mecham, Asst. Superintendent of Secondary Teaching & Learning	
2. <b>Chinese DLI</b>	<b>120</b>
Jeremy Young, Director of Assessment	
<b>G. Policy Review - 8:10 p.m.</b>	
1. <b>First Reading</b>	
a. Policy 2181 District Emergency Response Plan	121
b. Policy 4060 High School Graduation Requirements	127
c. Policy 4200 Term of Instruction: School Year & School Day	131
d. Policy 5005 Safe Schools - Student Discipline/Behavior	134
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2. <b>Second Reading</b>	
a. Policy 1037 Employment/Assignment of Relatives (Nepotism)	196
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c. Policy 1210 School Closures and Boundary Changes	203
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e. Policy 3032 Employment: Student Support Scope of Practice	217
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g. Policy 4064 Curriculum: Honors Courses	222
h. Policy 5064 Medical Recommendations by School Personnel to Parents	224
i. Policy 5228 Athletic Uniforms	230
<b>H. Board Discussion Items - 8:20 p.m.</b>	
1. <b>Board of Education Handbook Review Schedule</b>	<b>232</b>
Julie Taylor	
New Board Member Orientation-pg 8	
Board of Education Code of Conduct-pg 9	
Danielle Wright	
Board Member Commitments and Ethics-pg 9	
Wade Hyde, President	
<b>I. Consent Items - 8:30 p.m.</b>	
1. <b>Minutes</b>	<b>233</b>
2. <b>Claims</b>	<b>240</b>
3. <b>Personnel</b>	<b>256</b>
4. <b>Club Requests</b>	<b>257</b>
<b>J. Suggestions for Future Board Meetings - 8:35 p.m.</b>	<b>262</b>
<b>K. Upcoming Events</b>	
1. <b>USBA Conference January 4-6, 2024</b>	
2. <b>Work Session Wednesday, January 24, 2024 6:00-7:30</b>	
<b>L. Closed Session to Discuss Personnel - 8:40 p.m.</b>	
Steve Carlsen, Superintendent	
<b>M. Board Handbook</b>	<b>265</b>
<b>N. Adjournment - 9:00 p.m.</b>	

The next meeting of the Board of Education will be held on Wednesday, January 10, 2024, with a Work Session at 5:30 and a Regular Session at 6:30 p.m., at the Independent Life Skills Center, 960 S Main St, Brigham City, Utah.

# Art Against Walls The Project





‘Art Against Walls’ started in Berlin, Germany 2014 in celebration of the 25<sup>th</sup> anniversary of the fall of the Berlin Wall.

# Goals of the Project were designed by the Kunst Gegen Mauren

- ▶ Exercising creative freedom in painting model wall elements emphasizes individuality in the context of joint action that bonds participants.
- ▶ Raise awareness of historical topics in an interdisciplinary manner.
- ▶ Contribute to imprinting the idea of freedom and democracy in our youth to encourage active participation in dismantling walls together in a peaceful and constructive manner.



# Dedication of Gail S. Halvorsen Schule, 2013



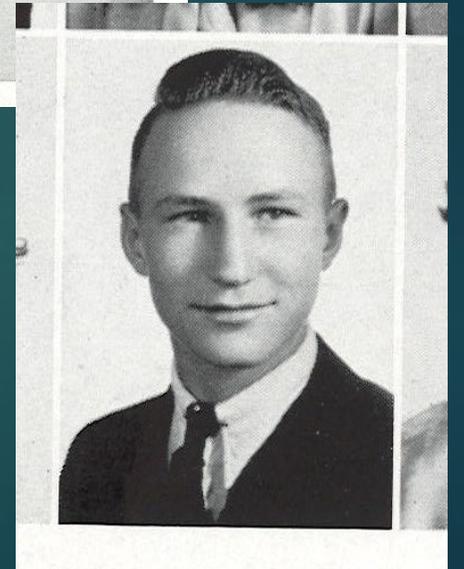
# Dedication of Gail S. Halverson Schule, 2013



The reason we were one of schools to represent the U.S. is because the Gail Halvorsen graduated at Bear River High in 1939.



The Bearfax of 1939 describes Halvorsen as likeable and interesting person. He was part of track and yearbook. Also enjoys pie a la mode.



# Dedication of Gail S. Halverson Schule, 2013



Since 2019 the project has expanded to all 16 federal states of Germany, over 20 countries and continues to grow.



"Schools from all over the world present themselves together with their students in a project and artistically set an example for peace, justice and a colorful cultural world."

-Kunst-Gegen-Mauern

Bear River High is the second school in the United States to participate.



# Our Goals for the wall.

- ▶ Promote peace and unity.
- ▶ Represent us. Our landscape, Our people

We had over 500 students participate in decorating the wall pieces.



The classes Art foundations focused on a mural of Box Elder county.

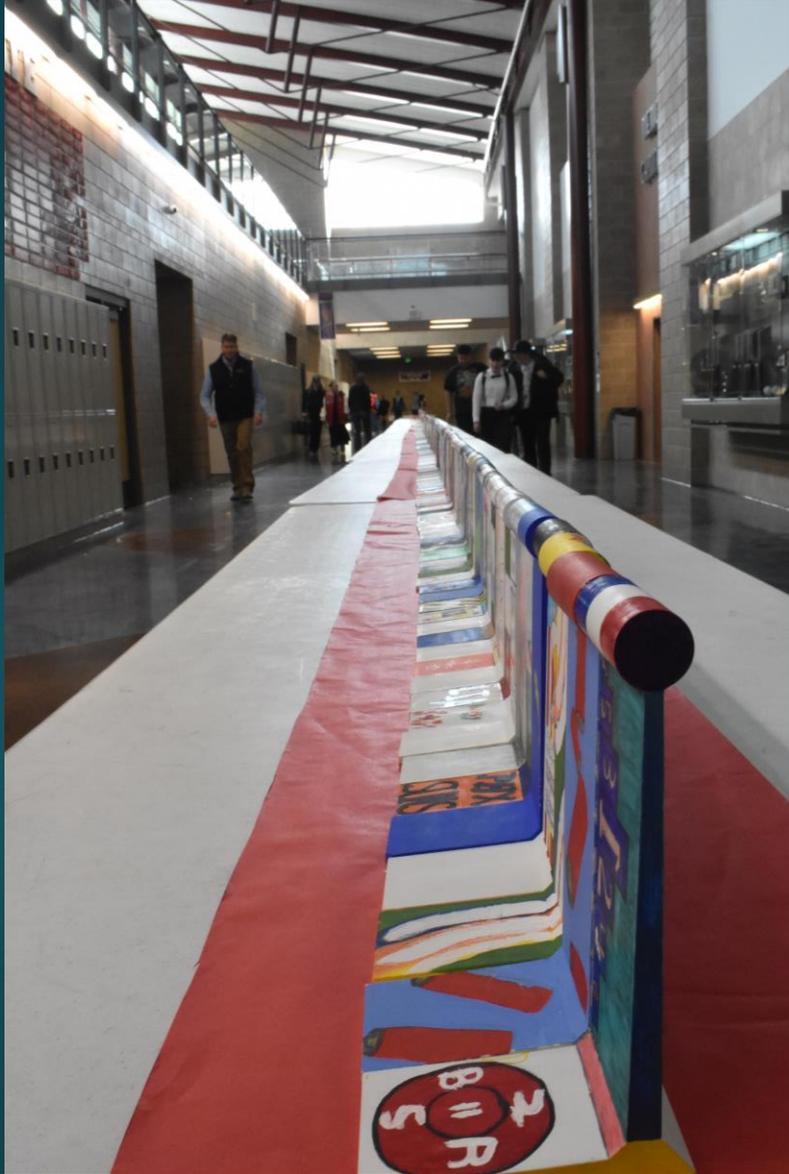






Our project  
was presented  
in 3 locations.  
October  
Gallery Walk in  
Logan  
The Bear River  
Valley  
Museum,  
Tremonton.  
And Bear River  
High







We did some video exchanges. Our awesome Student Body created a video introducing Bear River High to the Gail Halvorsen School.





Video:  
Dismantling  
walls together  
Berlin, Germany  
November 9<sup>th</sup>  
2023.



Yesterday  
November 9th  
the Gail  
Halvorsen School  
in Berlin laid their  
500 pieces of the  
Berlin Wall  
symbolically at  
the Brandenburg  
gate.





Representatives of the Gail Halvorsen school wanted to be here to celebrate our Veteran's day with us but couldn't raise the funds in time. We hope our union between the two schools will continue to grow.



Danke Schön Gail Halvorsen Schule!!!

D-ank-a Sh-u-n Gail Halvorsen Sh-oo-la

(Big Cheer at the end)

**BOX ELDER SCHOOL DISTRICT**

**Basic Financial Statements  
with Supplementary Information**

Year Ended June 30, 2023

**BOX ELDER SCHOOL DISTRICT**

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**BOX ELDER SCHOOL DISTRICT**

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## **FINANCIAL SECTION**



## Independent Auditor's Report

Board of Education  
Box Elder School District

### Report on the Basic Financial Statements

#### *Opinions*

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

In our opinion, the accompanying 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 District as of June 30, 2023, and the respective changes in financial position and the respective budgetary comparison for the general fund 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 (GAAS) 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 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 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.

## ***Auditor's 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 opinions. 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. 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 a 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 GAAS 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 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 of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about 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, the schedules of the District's proportionate share of the net pension liability (asset) – Utah Retirement Systems, the schedules of District contributions – Utah Retirement Systems, and the related notes to the required supplementary information be presented to supplement the basic financial statements. Such information is the responsibility of management and, 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.

### ***Supplementary Information***

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the District's basic financial statements. The combining and individual fund statements and schedules are presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the combining and individual fund statements and schedules are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

### ***Other Reporting Required by Government Auditing Standards***

In accordance with *Government Auditing Standards*, we have also issued our report dated November 30, 2023, on our consideration of the District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District's internal control over financial reporting and compliance.

*Squire & Company, PC*

Orem, Utah  
November 30, 2023

## Management's Discussion and Analysis

This section of Box Elder School District's (District) annual financial report presents management's discussion and analysis of the District's financial performance during the year ended June 30, 2023.

### Financial Highlights

- The District's total net position was \$174.9 million at the close of the most recent year, the largest portion of which is invested in capital assets.
- The District is dependent on revenues from property taxes and state and federal grants. Property tax revenues totaled \$49.5 million in 2023, an increase of \$4.0 million compared to the prior year. State and federal revenues totaled \$97.4 million in 2023, an increase of \$7.7 million compared to the prior year.
- During the year, expenses were \$10.9 million less than the \$157.3 million generated in taxes and other revenues from governmental activities.
- Student enrollment increased by 41 students to a total of 12,338 students for fiscal year 2023.

### Overview of the Financial Statements

The discussion and analysis provided here are intended to serve as an introduction to the District's basic financial statements. The District's basic financial statements comprise three components: 1) government-wide financial statements, 2) fund financial statements, and 3) notes to the basic financial statements. This report also contains supplementary and other information in addition to the basic financial statements themselves.

#### *Government-wide Financial Statements*

The *government-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 assets, deferred outflows of resources, liabilities, and deferred inflows of resources of the District, with the remainder being 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 net position of the District 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 (e.g., uncollected taxes and earned but unpaid employee benefits for vacation and early retirement).

The government-wide financial statements of the District are reported as *governmental activities*. The District's basic services are included here, such as instruction, various supporting services, food services, community services, and interest on long-term liabilities. Property taxes and state and federal grants finance most of these activities.

The government-wide financial statements include not only the District itself but also the Box Elder School District Foundation (Foundation), a legally separate entity for which the District is financially accountable. The Foundation functions for all practical purposes as an activity of the District, and therefore has been included as an integral part of the District.

The government-wide financial statements can be found on pages 12 and 13 of this report.

### ***Fund Financial Statements***

A *fund* is a group 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 two categories: governmental funds and fiduciary funds.

*Governmental funds* – Governmental funds are used to account for essentially the same functions reported as governmental activities in the government-wide financial statements. However, unlike the government-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 the District’s near-term financing requirements.

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for governmental funds with similar information presented for governmental activities in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the District’s near-term financing decisions. Both the governmental fund balance sheet and the governmental fund statement of revenues, expenditures, and changes in fund balances provide a reconciliation to facilitate this comparison between governmental funds and governmental activities.

The District maintains seven individual governmental funds. Information is presented separately in the governmental fund balance sheet and in the governmental fund statement of revenues, expenditures, and changes in fund balances for the *general fund*, the *debt service fund*, and the *capital projects fund*, each of which are considered to be major funds. Data from the other four governmental funds are combined into a single, aggregated presentation. Individual fund data for each governmental fund is provided in the form of *combining and individual statements and schedules* section of this report.

The District adopts an annual appropriated budget for its *general fund*. A budgetary comparison statement has been provided for the *general fund* to demonstrate compliance with this budget.

The basic governmental fund financial statements can be found on pages 14 through 18 of this report.

*Fiduciary funds* – Fiduciary funds are those used to account for resources, which (although held by the District) are for the benefit of other entities and individuals. Since these are resources that cannot be used for District programs, they are not included in the government-wide statements. The District reports one custodial fund. The fiduciary fund financial statements can be found on pages 19 through 20 of this report.

### ***Notes to the Basic Financial Statements***

The notes provide additional information that is essential for a full understanding of the data provided in the government-wide and fund financial statements. The notes to the basic financial statements can be found on pages 21 through 40 of this report.

**Supplementary Information**

In addition to the basic financial statements and accompanying notes, this report also presents certain required supplementary information concerning the District’s progress in funding its obligations to provide pension and other postemployment benefits to its employees and retirees. Required supplementary information can be found on pages 41 through 44 of this report.

The combining and individual statements and schedules referred to earlier in connection with governmental funds can be found on pages 45 through 53 of this report.

**Government-wide Financial Analysis**

As noted earlier, net position may serve over time as a useful indicator of a government’s financial position. In the case of the District, assets and deferred outflows of resources exceeded liabilities and deferred inflows of resources by \$174.9 million at the close of the most recent fiscal year.

**BOX ELDER SCHOOL DISTRICT'S Net Position**

(in millions of dollars)  
June 30, 2023 and 2022

	Governmental activities		Total change
	2023	2022	2023-2022
Current and other assets	\$ 110.6	\$ 122.4	\$ (11.8)
Capital assets	174.4	169.1	5.3
Total assets	285.0	291.5	(6.5)
Deferred outflows of resources	23.3	20.1	3.2
Current and other liabilities	12.0	14.2	(2.2)
Long-term liabilities outstanding	79.0	48.2	30.8
Total liabilities	91.0	62.4	28.6
Deferred inflows of resources	42.4	85.2	(42.8)
Net position:			
Net investment in capital assets	142.8	133.4	9.4
Restricted	33.1	31.6	1.5
Unrestricted	(1.0)	(1.0)	-
Total net position	\$ 174.9	\$ 164.0	\$ 10.9

The key elements of the District’s net position at June 30, 2023 are as follows:

- The largest portion of the District’s net position (\$142.8 million) reflects its investment in capital assets (e.g., land, buildings, and equipment net of accumulated depreciation) less any related debt (general obligation bonds payable) used to acquire those assets that are still outstanding. The District uses these capital assets to provide services to students; consequently, these assets are *not* available for future spending. Although the District’s investment in its capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities.
- An additional portion of the District’s net position (\$33.1 million) represents resources that are subject to external restrictions on how they may be used. The majority of the restricted balance is for capital projects.

- The remaining net position (a deficit of \$1.0 million) is unrestricted. This balance is net of the District’s proportionate share of net pension assets and related deferred outflows and inflows of resources of the defined benefit pension plans administered by the Utah Retirement Systems.
- The District’s net position increased by \$10.9 million during the current year. The following discussion and analysis on governmental activities focuses on this increase:

**BOX ELDER SCHOOL DISTRICT'S Changes in Net Position**

(in millions of dollars)

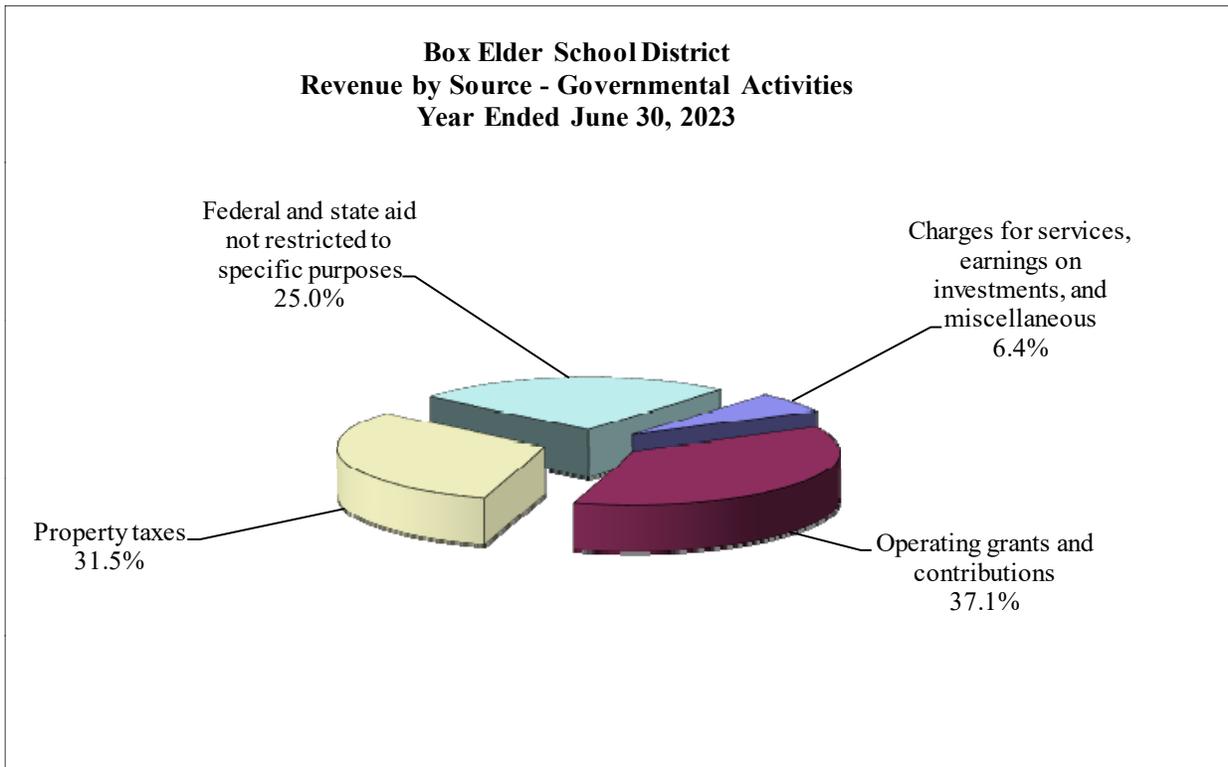
Years Ended June 30, 2023 and 2022

	Governmental activities		Total
	2023	2022	change 2023-2022
<b>Revenues:</b>			
Program revenues:			
Charges for services	\$ 6.1	\$ 5.0	\$ 1.1
Operating grants and contributions	58.4	52.4	6.0
General revenues:			
Property taxes	49.5	45.5	4.0
Federal and state revenues not restricted to specific purposes	39.4	37.5	1.9
Earnings on investments	2.1	0.3	1.8
Miscellaneous	1.8	2.1	(0.3)
Total revenues	157.3	142.8	14.5
<b>Expenses:</b>			
Instruction	93.6	80.4	13.2
Supporting services:			
Students	6.2	4.5	1.7
Instructional staff	3.0	2.5	0.5
General administration	1.3	1.3	-
School administration	6.9	5.2	1.7
Central	1.3	1.0	0.3
Operation and maintenance of facilities	15.0	10.2	4.8
Student transportation	6.9	5.7	1.2
School lunch services	6.0	5.7	0.3
Community services	5.1	5.0	0.1
Interest on long-term liabilities	1.1	1.2	(0.1)
Total expenses	146.4	122.7	23.7
<b>Change in net position</b>	10.9	20.1	(9.2)
<b>Net position - beginning</b>	164.0	143.9	20.1
<b>Net position - ending</b>	\$ 174.9	\$ 164.0	\$ 10.9

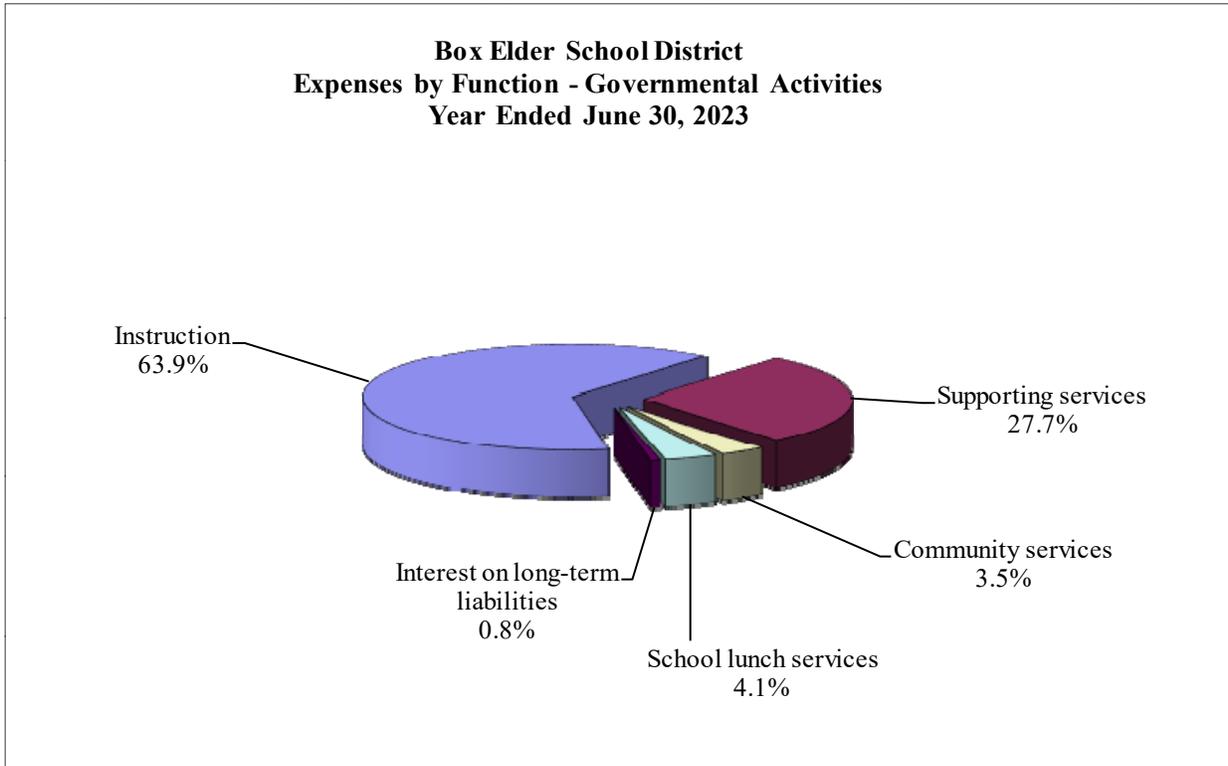
**Governmental Activities**

The key elements of the increase in the District’s net position for the year ended June 30, 2023 are as follows:

- Property taxes increased \$4.0 million. This increase was a result of the combination of an increase in taxable value of property and a decrease in overall tax rate.
- State revenues increased by \$10.5 million. State revenue is based primarily on weighted pupil units (WPU) and other appropriations. If a student is in membership a full 180 days, the state awards the District one WPU. Certain students receive a weighting greater than one. The state guarantees that, if local taxes do not provide money equal to the amount generated by the WPU, it will make up the difference with state funding. The value of the WPU increased by 6.0% during the year ended June 30, 2023 (\$4,038 during 2023 as compared to \$3,809 in 2022).
- Federal revenue decreased by \$2.8 million. This decrease was primarily a result of the federal waiver, approved in response to the COVID-19 pandemic, to provide free lunch to all students expiring.



- Instruction represents the largest dollar portion of expenses of \$93.6 million primarily for teacher salaries and related benefits.



### Financial Analysis of the District’s Funds

As noted earlier, the District uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements.

#### ***Governmental Funds***

The focus of the District’s governmental funds is to provide information on near-term inflows, outflows, and balances of spendable resources. Such information is useful in assessing the District’s financing requirements. As the District completed the year, its governmental funds reported a combined fund balance of \$51.1 million, \$0.7 million less than the previous year primarily due to a decrease in the fund balance of the *general fund*. In addition, the following other changes in fund balances should be noted:

- Expenditures for general District purposes totaled \$124.1 million, an increase of 12.4% during the current fiscal year. Instruction represents 67.3% of *general fund* expenditures.
- *General fund* salaries totaled \$73.5 million while the associated employee benefits of retirement, social security, and insurance added \$28.6 million to arrive at 82.3% of total *general fund* expenditures.

Governmental funds report the differences between their assets and liabilities as fund balance, which is divided into nonspendable, restricted, and unrestricted portions. *Nonspendable* includes inventories that are not expected to be converted to cash. *Restricted* includes net fund resources of the District that are subject to external constraints due to state or federal laws, or externally imposed conditions by grantors or creditors.

Restrictions include tax revenues levied for specific purposes. The unrestricted fund balance is, in turn, subdivided between committed and unassigned portions. *Committed* balances reflect the District’s self-imposed limitation on the use of otherwise available expendable financial resources in governmental funds. *Assigned* balances in the *general fund* and other governmental funds are those that do not meet the requirements of restricted or committed but that are intended to be used for specific purposes. *Unassigned* balances in the *general fund* are all other available net fund resources. At June 30, 2023, the District’s combined governmental fund balance is \$51.1 million (\$0.3 million in nonspendable, \$31.5 million in restricted, \$7.8 million in committed, \$10.2 million in assigned, and \$1.3 million in unassigned fund balances).

**General Fund Budgetary Highlights**

During the year, the Board revised the District’s budget. Budget amendments were to reflect changes in programs and related funding. The difference between the original budget and the final amended budget was an decrease of \$10.5 million or 8.0% in total *general fund* revenues to account for anticipated decreases primarily in state grants. Final budgeted expenditures were less than the original budgetary estimates by \$5.7 million or 8.0%. The increase primarily reflects lower expenditures in instruction than anticipated.

Actual expenditures were \$3.8 million less than final budgeted amounts. The most significant positive variance was \$2.1 million in instruction. Revenues were \$0.8 million more than final budgeted amounts primarily due to a positive variance in revenue from property taxes and state and federal grants.

**Capital Asset and Debt Administration**

***Capital Assets***

The District’s investment in capital assets for its governmental activities as of June 30, 2023 amounts to \$174.4 million (net of accumulated depreciation). This investment in capital assets includes land, water shares, construction in progress, buildings and improvements, and furniture and equipment. The total increase in capital assets for the current year was \$5.3 million or 3.1% primarily due to construction of new schools. Capital assets at June 30, 2023 and 2022 are outlined below:

**BOX ELDER SCHOOL DISTRICT'S Capital Assets**  
 (net of accumulated depreciation, in millions of dollars)  
 June 30, 2023 and 2022

	<u>Governmental activities</u>		Total
	<u>2023</u>	<u>2022</u>	<u>change</u> <u>2023-2022</u>
Land, water shares, construction in progress	\$ 50.8	\$ 41.1	\$ 9.7
Buildings and improvements	115.7	120.8	(5.1)
Furniture and equipment	7.9	7.2	0.7
Total capital assets	<u>\$ 174.4</u>	<u>\$ 169.1</u>	<u>\$ 5.3</u>

Additional information on the District’s capital assets can be found in Note 5 to the basic financial statements.

## ***Debt Administration***

At June 30, 2023 and 2022, the outstanding balances of debt is summarized as follows:

**BOX ELDER SCHOOL DISTRICT'S Outstanding Debt**  
(net of accumulated amortization, in millions of dollars)  
June 30, 2023 and 2022

	<u>Governmental activities</u>		Total
	<u>2023</u>	<u>2022</u>	<u>change</u> <u>2023-2022</u>
Net general obligation bonds	\$ 20.5	\$ 23.1	\$ (2.6)
Lease revenue bonds payable	0.6	0.9	(0.3)
Note payable	12.2	13.6	(1.4)
Total outstanding debt	<u>\$ 33.3</u>	<u>\$ 37.6</u>	<u>\$ (4.3)</u>

Additional information on the District's long-term debt can be found in Note 8 to the basic financial statements.

## **Enrollment**

We anticipate student membership to remain relatively constant for the foreseeable future. The following enrollment information is based on the annual October 1 count:

**BOX ELDER SCHOOL DISTRICT'S Enrollment**  
**October 1 Count**

<u>School Year</u>	<u>Enrollment</u>	<u>Change</u>
2022-23	12,338	0.33 %
2021-22	12,297	3.93 %
2020-21	11,832	(0.69)%
2019-20	11,914	1.22 %
2018-19	11,770	0.85 %

The District's enrollment for the 2022-2023 school year decreased by 41 students to a total of 12,338 students.

## **Requests for Information**

This financial report is designed to provide a general overview of the Box Elder 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 Office of the Business Administrator, Box Elder School District, 960 South Main, Brigham City, UT 84302.

## **Basic Financial Statements**

**BOX ELDER SCHOOL DISTRICT**  
**Statement of Net Position**  
June 30, 2023

	<b>Governmental Activities</b>
<b>Assets:</b>	
Cash and investments	\$ 56,857,172
Receivables:	
Property taxes	48,536,925
Other local	160,010
State	550,609
Federal	4,202,204
Inventories and prepaid items	301,236
Other assets	10,000
Capital assets:	
Land, water shares, and construction in progress	50,842,972
Buildings and equipment, net of accumulated depreciation	123,573,342
Total assets	<u>285,034,470</u>
<b>Deferred outflows of resources:</b>	
Deferred charge on refunding	1,680,234
Related to pensions	21,659,002
Total deferred outflows of resources	<u>23,339,236</u>
<b>Liabilities:</b>	
Accounts payable	1,306,342
Accrued salaries and benefits	7,439,818
Accrued expenses	151,562
Accrued interest	338,812
Unearned revenue:	
State	2,788,969
Noncurrent liabilities:	
Due and payable within one year	6,173,622
Due and payable after one year	72,866,592
Total liabilities	<u>91,065,717</u>
<b>Deferred inflows of resources:</b>	
Property taxes levied for future year	42,053,217
Related to pensions	375,263
Total deferred inflows of resources	<u>42,428,480</u>
<b>Net position:</b>	
Net investment in capital assets	142,777,125
Restricted for:	
Debt service	7,552,713
Capital projects	19,603,322
School lunch services	5,400,842
Other purposes	515,691
Unrestricted	(970,184)
Total net position	<u>\$ 174,879,509</u>

The accompanying notes are an integral part of this financial statement.

**BOX ELDER SCHOOL DISTRICT**  
**Statement of Activities**  
Year Ended June 30, 2023

Activities and Functions	Expenses	Program Revenues		Net (Expense) Revenue and Changes in Net Position
		Charges for Services	Operating Grants and Contributions	Total Governmental Activities
<b>Governmental activities:</b>				
Instruction	\$ 93,634,180	\$ 4,478,665	\$ 36,341,527	\$ (52,813,988)
Supporting services:				
Students	6,156,100	256,667	3,881,545	(2,017,888)
Instructional staff	2,961,491	-	1,760,994	(1,200,497)
General administration	1,272,284	-	37,548	(1,234,736)
School administration	6,934,503	-	252,203	(6,682,300)
Central	1,297,692	-	2,545	(1,295,147)
Operation and maintenance of facilities	15,093,011	85,826	2,427,354	(12,579,831)
Student transportation	6,854,920	34,482	5,518,471	(1,301,967)
School lunch services	6,021,877	1,291,897	4,368,721	(361,259)
Community services	5,129,104	-	3,730,762	(1,398,342)
Interest on long-term liabilities	1,058,521	-	-	(1,058,521)
Total school district	<u>\$ 146,413,683</u>	<u>\$ 6,147,537</u>	<u>\$ 58,321,670</u>	<u>(81,944,476)</u>
<b>General revenues:</b>				
Property taxes levied for:				
Basic				12,262,427
Voted local				14,140,389
Board local				3,844,998
Debt service				3,800,461
Capital local				11,342,002
Pass-through taxes				4,099,456
Total property taxes				49,489,733
Federal and state revenues not restricted to specific purposes				39,443,938
Earnings on investments				2,057,339
Other local				1,843,951
Total general revenues				<u>92,834,961</u>
Change in net position				10,890,485
<b>Net position - beginning</b>				<u>163,989,024</u>
<b>Net position - ending</b>				<u>\$ 174,879,509</u>

The accompanying notes are an integral part of this financial statement.

**BOX ELDER SCHOOL DISTRICT**  
**Balance Sheet**  
**Governmental Funds**  
June 30, 2023

	Major Funds			Other Governmental Funds	Total Governmental Funds
	General	Debt Service	Capital Projects		
<b>Assets:</b>					
Cash and investments	\$ 21,077,038	\$ 7,473,463	\$ 18,593,361	\$ 9,713,310	\$ 56,857,172
Receivables:					
Property taxes	29,079,676	3,467,852	11,749,571	4,239,826	48,536,925
Other local	150,671	-	100	9,239	160,010
State	537,850	-	-	12,759	550,609
Federal	4,147,050	-	-	55,154	4,202,204
Inventories and prepaid items	-	-	-	301,236	301,236
Other assets	10,000	-	-	-	10,000
Total assets	<u>\$ 55,002,285</u>	<u>\$ 10,941,315</u>	<u>\$ 30,343,032</u>	<u>\$ 14,331,524</u>	<u>\$ 110,618,156</u>
<b>Liabilities:</b>					
Accounts payable	\$ 847,052	\$ -	\$ 383,978	\$ 75,312	\$ 1,306,342
Accrued salaries and benefits	7,361,622	-	-	78,196	7,439,818
Accrued expenses	-	-	-	151,562	151,562
Unearned revenue:					
State	2,788,969	-	-	-	2,788,969
Total liabilities	<u>10,997,643</u>	<u>-</u>	<u>383,978</u>	<u>305,070</u>	<u>11,686,691</u>
<b>Deferred inflows of resources:</b>					
Unavailable property taxes	2,984,022	355,523	1,207,198	1,190,036	5,736,779
Property taxes levied for future year	25,597,905	3,049,790	10,355,732	3,049,790	42,053,217
Total deferred inflows of resources	<u>28,581,927</u>	<u>3,405,313</u>	<u>11,562,930</u>	<u>4,239,826</u>	<u>47,789,996</u>
<b>Fund balances:</b>					
Nonspendable:					
Inventories and prepaid items	10,000	-	-	301,236	311,236
Restricted for:					
Debt service	-	7,536,002	-	-	7,536,002
Capital projects	-	-	18,396,124	-	18,396,124
School lunch services	-	-	-	5,089,606	5,089,606
Scholarships	-	-	-	390,422	390,422
Programs	-	-	-	125,269	125,269
Committed to:					
Economic stabilization	3,900,000	-	-	-	3,900,000
Foundation	-	-	-	187,926	187,926
Student activities	-	-	-	3,692,169	3,692,169
Assigned to:					
Employee and retiree benefits	4,500,000	-	-	-	4,500,000
Programs	5,704,331	-	-	-	5,704,331
Unassigned	1,308,384	-	-	-	1,308,384
Total fund balances	<u>15,422,715</u>	<u>7,536,002</u>	<u>18,396,124</u>	<u>9,786,628</u>	<u>51,141,469</u>
Total liabilities, deferred inflows of resources, and fund balances	<u>\$ 55,002,285</u>	<u>\$ 10,941,315</u>	<u>\$ 30,343,032</u>	<u>\$ 14,331,524</u>	<u>\$ 110,618,156</u>

The accompanying notes are an integral part of this financial statement.

**BOX ELDER SCHOOL DISTRICT**  
**Reconciliation of the Balance Sheet of Governmental Funds**  
**to the Statement of Net Position**  
June 30, 2023

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**Total fund balances for governmental funds** \$ 51,141,469

Total net position reported for governmental activities in the statement of net position is different because:

Capital assets used in governmental funds are not financial resources and therefore are not reported in the funds. Those assets consist of:

Land	\$ 13,800,535	
Water shares	75,000	
Construction in progress	36,967,437	
Buildings, net of \$93,610,518 accumulated depreciation	115,646,531	
Equipment, net of \$16,598,625 accumulated depreciation	<u>7,926,811</u>	174,416,314

Some of the District's property taxes will be collected after year end, but are not available soon enough to pay for the current period's expenditures, and therefore are reported as deferred inflows of resources in the funds.

Unavailable property taxes		5,736,779
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Long-term liabilities that pertain to governmental funds, including bonds payable, are not due and payable in the current period and therefore are not reported as fund liabilities. All liabilities - both current and long-term - are reported in the statement of net position. Balances at year-end are:

General obligation bonds payable	(18,920,000)	
Unamortized bond issuance premiums	(1,534,048)	
Unamortized deferred charge on refunding	1,680,234	
Lease revenue bonds payable	(645,000)	
Note payable from direct borrowing	(12,220,375)	
Accrued interest	(338,812)	
Compensated absences payable	(215,817)	
Retirement benefits payable	(11,523,123)	
Net pension liability	(33,981,851)	
Deferred outflows of resources related to pensions	21,659,002	
Deferred inflows of resources related to pensions	<u>(375,263)</u>	<u>(56,415,053)</u>

<b>Total net position of governmental activities</b>		<b>\$ 174,879,509</b>
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The accompanying notes are an integral part of this financial statement.

**BOX ELDER SCHOOL DISTRICT**  
**Statement of Revenues, Expenditures, and Changes in Fund Balances**  
**Governmental Funds**  
Year Ended June 30, 2023

	Major Funds			Other Governmental Funds	Total Governmental Funds
	General	Debt Service	Capital Projects		
<b>Revenues:</b>					
Local sources:					
Property taxes	\$ 29,305,304	\$ 3,682,041	\$ 10,988,589	\$ 4,099,456	\$ 48,075,390
Earnings on investments	1,200,094	145,767	629,047	82,431	2,057,339
Other local sources	2,319,022	-	116,016	5,908,960	8,343,998
State	79,395,786	-	3,754,297	772,140	83,922,223
Federal	9,854,070	-	40,224	3,596,581	13,490,875
Total revenues	122,074,276	3,827,808	15,528,173	14,459,568	155,889,825
<b>Expenditures:</b>					
Current:					
Instruction	83,488,225	-	-	4,261,517	87,749,742
Supporting services:					
Students	6,252,239	-	-	-	6,252,239
Instructional staff	2,902,364	-	-	-	2,902,364
General administration	1,045,125	-	-	-	1,045,125
School administration	6,880,691	-	-	113,983	6,994,674
Central	1,319,028	-	-	-	1,319,028
Operation and maintenance of facilities	14,855,930	-	-	89,519	14,945,449
Student transportation	6,314,887	-	5,688	-	6,320,575
School lunch services	-	-	-	6,020,166	6,020,166
Community services	1,042,501	-	-	4,099,456	5,141,957
Capital outlay	-	-	12,757,221	-	12,757,221
Debt service:					
Principal retirement	-	2,460,000	1,617,823	-	4,077,823
Interest and other charges	-	795,477	299,868	-	1,095,345
Total expenditures	124,100,990	3,255,477	14,680,600	14,584,641	156,621,708
Excess (deficiency) of revenues over (under) expenditures	(2,026,714)	572,331	847,573	(125,073)	(731,883)
<b>Other financing source:</b>					
Proceeds from sale of capital assets	-	-	24,990	-	24,990
Net change in fund balances	(2,026,714)	572,331	872,563	(125,073)	(706,893)
<b>Fund balances - beginning</b>	17,449,429	6,963,671	17,523,561	9,911,701	51,848,362
<b>Fund balances - ending</b>	\$ 15,422,715	\$ 7,536,002	\$ 18,396,124	\$ 9,786,628	\$ 51,141,469

The accompanying notes are an integral part of this financial statement.

**BOX ELDER SCHOOL DISTRICT**  
**Reconciliation of the Statement of Revenues, Expenditures, and Changes in**  
**Fund Balances of Governmental Funds to the Statement of Activities**  
Year Ended June 30, 2023

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**Net change in fund balances-total governmental funds** \$ (706,893)

The change in net position reported for governmental activities in the statement of activities are different because:

Governmental funds report capital outlays as expenditures. However, in the statement of activities, assets with an initial, individual cost of more than \$5,000 for land and equipment and \$100,000 for buildings and related improvements are capitalized and the cost is allocated over their estimated useful lives and reported as depreciation expense. The net effect of transactions involving capital assets increased net position in the current period.

Capital outlays	\$ 12,747,573	
Proceeds from sale of capital assets	(24,990)	
Loss on disposal of capital assets	(14,810)	
Depreciation expense	<u>(7,404,105)</u>	5,303,668

The issuance of bonds provides current financial resources to governmental funds, while the repayment of the principal of bonds consumes the current financial resources of governmental funds. Neither transaction, however, has any effect on net position. Also, governmental funds report the effect of premiums when debt is first issued, whereas these amounts are deferred and amortized in the statement of activities. This amount is the net effect of these differences in the treatment of long-term debt and related items.

Principal payments on bonds and note payable	4,077,823	
Interest expense	57,708	
Amortization of bond premium	219,150	
Amortization of deferred charge on refunding	<u>(240,034)</u>	4,114,647

Property taxes are recognized when levied (when claim to resources is established) rather than when available. The portion not available soon enough to pay for the current periods expenditures is recognized as a deferred inflow of resources in the funds. 1,414,343

Some expenses in the statement of activities do not require the use of current financial resources and, therefore, are not reported as expenditures in the governmental funds; long-term employee benefit obligations are reported as expenditures in the governmental funds when paid.

Compensated absences	69,179	
Early retirement benefits	(1,218,797)	
Pension expense	<u>1,914,338</u>	<u>764,720</u>

**Change in net position of governmental activities** \$ 10,890,485

The accompanying notes are an integral part of this financial statement.

**BOX ELDER SCHOOL DISTRICT**  
**Statement of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual**  
**General Fund**  
Year Ended June 30, 2023

	Budgeted Amounts		Actual Amounts	Variance with Final Budget
	Original	Final		
<b>Revenues:</b>				
Local:				
Property taxes	\$ 25,290,754	\$ 28,450,352	\$ 29,305,304	\$ 854,952
Earnings on investments	-	980,000	1,200,094	220,094
Other local	5,175,339	3,410,740	2,319,022	(1,091,718)
State	92,799,823	78,944,810	79,395,786	450,976
Federal	8,500,000	9,500,000	9,854,070	354,070
Total revenues	<u>131,765,916</u>	<u>121,285,902</u>	<u>122,074,276</u>	<u>788,374</u>
<b>Expenditures:</b>				
Current:				
Instruction	95,518,834	85,553,239	83,488,225	2,065,014
Supporting services:				
Student	5,770,480	6,325,480	6,252,239	73,241
Instructional staff	3,000,959	3,138,995	2,902,364	236,631
General administration	1,167,515	1,125,515	1,045,125	80,390
School administration	7,282,648	7,306,707	6,880,691	426,016
Central	1,355,810	1,393,810	1,319,028	74,782
Operation and maintenance of facilities	12,231,843	15,568,159	14,855,930	712,229
Student transportation	6,256,340	6,369,340	6,314,887	54,453
Community services	1,031,066	1,109,066	1,042,501	66,565
Total expenditures	<u>133,615,495</u>	<u>127,890,311</u>	<u>124,100,990</u>	<u>3,789,321</u>
Excess (deficiency) of revenues over (under) expenditures / net change in fund balances	(1,849,579)	(6,604,409)	(2,026,714)	4,577,695
<b>Fund balances - beginning</b>	<u>17,449,429</u>	<u>17,449,429</u>	<u>17,449,429</u>	<u>-</u>
<b>Fund balances - ending</b>	<u><u>\$ 15,599,850</u></u>	<u><u>\$ 10,845,020</u></u>	<u><u>\$ 15,422,715</u></u>	<u><u>\$ 4,577,695</u></u>

The accompanying notes are an integral part of this financial statement.

**BOX ELDER SCHOOL DISTRICT**  
**Statement of Fiduciary Net Position**  
**Custodial Fund**  
June 30, 2023

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**Assets:**

Cash and investments	\$ 42,903
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**Liabilities:**

Accounts payable	<u>1,522</u>
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<b>Net position, restricted for other individuals and organizations</b>	<u><u>\$ 41,381</u></u>
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The accompanying notes are an integral part of this financial statement.

**BOX ELDER SCHOOL DISTRICT**  
**Statement of Changes in Fiduciary Net Position**  
**Custodial Fund**  
Year Ended June 30, 2023

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<b>Additions:</b>	
Collections for other individuals and organizations	\$ 27,861
<b>Deductions:</b>	
Payments to other individuals and organizations	21,628
Change in net position	<u>6,233</u>
<b>Net position - beginning</b>	<u>35,148</u>
<b>Net position - ending</b>	<u><u>\$ 41,381</u></u>

The accompanying notes are an integral part of this financial statement.

## **BOX ELDER SCHOOL DISTRICT**

### **Notes to the Financial Statements**

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#### **NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

The financial statements of the Box Elder School District (the District) have been prepared in conformity with generally accepted accounting principles (GAAP) as applied to local government units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. The more significant accounting policies of the District are described below.

#### **Reporting Entity**

The Board of Education, comprised of five elected individuals, is the primary governing authority for the District. The District is not a component unit of any other primary government.

As required by GAAP, these financial statements present the activities of the District and its component units, the Box Elder School District Foundation (the Foundation) and the Municipal Building Authority of the Box Elder School District (the Building Authority), for which the District is financially accountable. The District is not a component unit of any other primary government. Although legally separate entities, blended component units are, in substance, part of the District's operations.

- The Foundation is a nonprofit organization established under Internal Revenue Service regulations as a conduit for tax-deductible donations to the District. The Foundation exclusively services the District. The Foundation is reported with the governmental funds of the District.
- The Building Authority has the same board as the District and provides financing services exclusively to the District. The District has committed resources to service debt obligations of the Building Authority. The Building Authority is reported with the governmental funds of the District.

#### **Government-wide and Fund Financial Statements**

The *government-wide financial statements* (the statement of net position and the statement of activities) display information about the primary government (the District) and its blended component unit, but exclude its fiduciary fund. These statements include the financial activities of the overall District. As a general rule, the effect of interfund activity has been eliminated from the government-wide financial statements. Governmental activities generally are financed through taxes, intergovernmental revenues, and other nonexchange transactions.

The statement of activities presents a comparison between direct expenses and program revenues for each function of the District's governmental activities. Direct expenses are those that are specifically associated with a function and, therefore, are clearly identifiable to a particular function. Depreciation expense for capital assets that can specifically be identified with a function are included in its direct expenses. Depreciation expense for "shared" capital assets (for example, a school building is used primarily for instructional, school administration, operation and maintenance of facilities, and school lunch services) are ratably included in the direct expenses of the appropriate functions. Indirect expense allocations that have been made in the funds have been reversed for the statement of activities. Interest on general long-term liabilities is considered an indirect expense and is reported in the statement of activities as a separate line. Program revenues include 1) fees and charges paid by students and other recipients of goods or services offered by a given function, and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function. Revenues that are not classified as program revenues, including property taxes, are presented as general revenues.

## **BOX ELDER SCHOOL DISTRICT**

### **Notes to the Financial Statements**

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The *fund financial statements* provide information about the District's funds, including its blended component unit. Separate statements for each fund category (governmental and proprietary) are presented. The emphasis of fund financial statements is on major governmental funds, each displayed in a separate column. All remaining governmental funds are aggregated and reported as nonmajor funds.

The District reports the following major governmental funds:

- The *general fund* is the District's primary operating fund. It accounts for all financial resources of the general government, except those required to be accounted for in another fund.
- The *debt service fund* accounts for resources accumulated and payments made for principal and interest on general obligation school building bonds.
- The *capital projects fund* accounts for resources accumulated and payments made for the acquisition and improvement of sites, construction and remodel of facilities, and procurement of equipment necessary for providing educational programs for all students within the District.

Additionally, the District reports the following fund type:

- The *custodial fund* (a fiduciary fund) accounts for resources held by the District as a custodian for other organizations or individuals. Custodial funds are accounted for using the economic resources measurement focus and the accrual basis of accounting. The District's custodial fund includes resources held for the Northern Utah Curriculum Consortium as well as other organizations and individuals.

### **Measurement Focus, Basis of Accounting, and Financial Statement Presentation**

The *government-wide financial statements* and fiduciary fund financial statements are reported using the economic resources measurement focus and are reported using the accrual basis of accounting. Revenues are recorded when earned and expenses are recorded at the time liabilities are incurred, regardless of when the related cash flows take place. Nonexchange transactions, in which the District receives value without directly giving equal value in exchange, include property taxes, grants, and donations. On an accrual basis, revenue from property taxes is recognized in the fiscal year for which taxes are levied. Revenue from grants and donations is recognized in the fiscal year in which all eligibility requirements have been satisfied.

*Governmental fund financial statements* are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Under this method, revenues are recognized when measurable and available. The District considers all revenues reported in the governmental funds to be available if the revenues are collected within thirty days after year end. Expenditures generally are recorded when the related fund liability is incurred, except for principal and interest on general long-term debt, claims and judgments, early retirement, and compensated absences, which are recognized as expenditures to the extent they have matured. General capital asset acquisitions are reported as expenditures in governmental funds. Proceeds of general long-term debt and acquisitions under capital leases are reported as other financing sources.

Property taxes and interest associated with the current fiscal period are considered to be susceptible to accrual and so have been recognized as revenues in the current fiscal period. Expenditure-driven grants are recognized as revenue when the qualifying expenditures have been incurred and all other eligibility requirements have been met. All other revenue items are considered measurable and available only when cash is received by the District.

## **BOX ELDER SCHOOL DISTRICT**

### **Notes to the Financial Statements**

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#### **Budgetary Data**

The District operates within the budget requirements for school districts as specified by state law and as interpreted by the Utah State Superintendent of Public Instruction. Budgets are presented on the modified accrual basis of accounting for all governmental funds. All annual appropriations lapse at fiscal year end with the exception of those indicated as a fund balance commitment. The following procedures are used in establishing the budgetary data reflected in the financial statements.

- By June 1 of each year, the District business administrator prepares a proposed annual budget (for the fiscal year beginning July 1) for all applicable funds. The budget is presented to the Board of Education by the superintendent. This budget includes proposed expenditures and the means of financing them. Also included is a final budget for the current fiscal year ending June 30.
- Copies of the proposed budget are made available for public inspection and review by the District's patrons.
- If the District does not exceed the certified tax rate, a public hearing is held prior to June 30 at which the budget is legally adopted by resolution of the Board after obtaining taxpayer input. If the District exceeds the certified tax rate, the budget is adopted in August when additional data is available to set the rates.
- Once adopted, the budget can be amended by subsequent Board action. The Board upon recommendation of the superintendent can approve reductions in appropriations, but increases in appropriations by fund require a public hearing prior to amending the budget. In accordance with Utah state law, interim adjustments may be made by administrative transfer of money from one appropriation to another within any given fund.
- Certain interim adjustments in estimated revenue and expenditures during the year ended June 30, 2023, have been included in the final budget approved by the Board, as presented in the financial statements.
- Expenditures may not legally exceed budgeted appropriations at the fund level.

#### **Deposits and Investments**

The cash balances of substantially all funds are pooled and invested by the District for the purpose of increasing earnings through investment activities and providing efficient management of temporary investments. Investments of the District, as well as for its component unit, are reported at fair value at year end. Changes in the fair value of investments are recorded as investment earnings. Earnings on pooled funds are apportioned and paid or credited to the funds based on the average balance of each participating fund.

#### **Cash and Cash Equivalents**

The District considers cash and cash equivalents in proprietary funds to be cash on hand, demand deposits, and short-term investments with original maturities of three months or less from the date of acquisition, including investments in the Utah Public Treasurers' Investment Fund (PTIF).

## **BOX ELDER SCHOOL DISTRICT**

### **Notes to the Financial Statements**

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#### **Inventories**

Inventories are valued at cost or, if donated, at fair value when received, using the moving average method. Inventories of governmental funds are recorded as expenditures when consumed rather than when purchased. Donated food commodities are recorded as revenue when received. Inventories reported in the governmental funds are equally offset by a nonspendable portion of fund balance, indicating they are not expected to be converted to cash.

#### **Capital Assets**

Capital assets, which include land, buildings, and equipment, are reported in the government-wide financial statements. The District defines capital assets as assets with an initial, individual cost of more than \$5,000 for land and equipment and \$100,000 for buildings. Purchased or constructed capital assets are reported at cost or estimated historical cost. Donated capital assets are recorded at estimated fair value at the date of donation. The cost of normal maintenance and repairs that do not add to the value of an asset or significantly extend the asset's life are not capitalized.

Major outlays for capital assets and improvements are capitalized as projects are constructed. Interest incurred during construction is not capitalized.

Buildings and equipment of the District are depreciated using the straight-line method over the following estimated useful lives:

<u>Assets</u>	<u>Years</u>
Buildings, portable classrooms, and remodels	15 to 50
Furniture and fixtures	10
Equipment	5 to 10
Vehicles and buses	7 to 10

#### **Unearned Revenue**

Unearned revenue for the District represents amounts received on grants whose purpose restrictions have not been met. Revenue is recognized on restricted grants only when all restrictions on those funds are satisfied.

#### **Compensated Absences**

Under terms of association agreements, employees earn vacation and sick leave in amounts varying with tenure and classification. In the event of termination or death, an employee is reimbursed for accumulated vacation days.

All vacation pay plus related payroll taxes are accrued when incurred in the government-wide financial statements. A liability for these amounts is reported in the governmental funds only if they have matured, for example, as a result of employee resignations and retirements.

#### **Pensions**

For purposes of measuring the net pension liability (asset), deferred outflows of resources and deferred inflows of resources related to pensions, and pension expense, information about the fiduciary net

## **BOX ELDER SCHOOL DISTRICT**

### **Notes to the Financial Statements**

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position of the Utah Retirement Systems (URS) and additions to/deductions from the URS's fiduciary net position have been determined on the same basis as they are reported by the URS. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Pension plan investments are reported at fair value.

#### **Long-Term Obligations**

In the government-wide financial statements, long-term debt and other long-term obligations are reported as liabilities in the applicable statement of net position. Bond premiums and discounts, as well as refunding costs, are deferred and amortized over the life of the bonds using the straight-line method. Bonds payable are reported net of the applicable bond premium or discount.

In the fund financial statements, governmental funds recognize bond premiums and discounts during the current period. The face amount of debt issued is reported as an other financing source. Premiums received on debt issuances are reported as an other financing source while discounts on debt issuances are reported as an other financing use.

#### **Deferred Outflows of Resources**

In addition to assets, financial statements will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, *deferred outflows of resources*, represents a consumption of net position that applies to a future period(s) and so will not be recognized as an outflow of resources (expense/expenditure) until then.

#### **Deferred Inflows of Resources**

In addition to liabilities, the financial statements will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, *deferred inflows of resources*, 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 that time.

#### **Net Position/Fund Balances**

The residual of all other elements presented in a statement of net position is *net position* on the government-wide and proprietary fund financial statements and the residual of all other elements presented in a balance sheet on the governmental fund financial statements is *fund balance*. Net position is divided into three components: net investment in capital assets (capital assets net of related debt less unspent bond proceeds), restricted, and unrestricted. Net position is reported as restricted when constraints are placed upon it by external parties or are imposed by constitutional provisions or enabling legislation.

The governmental fund financial statements present fund balances based on a hierarchy that shows, from highest to lowest, the level or form of constraints on fund balance resources and the extent to which the District is bound to honor them. The District first determines and reports nonspendable balances, then restricted, then committed, and so forth.

Fund balance classifications are summarized as follows:

*Nonspendable* – This category includes fund balance amounts that cannot be spent because they are either a) not in spendable form or b) legally or contractually required to be maintained intact. Fund balance amounts related to prepaid items and inventories are classified as nonspendable.

## **BOX ELDER SCHOOL DISTRICT**

### **Notes to the Financial Statements**

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*Restricted* – This category includes net fund resources that are subject to external constraints that have been placed on the use of the resources either a) imposed by creditors (such as through a debt covenant), grantors, contributors, or laws or regulations of other governments or b) imposed by law through constitutional provisions or enabling legislation. Restricted fund balance amounts include unspent tax revenue for specific purposes (debt service and capital projects), amounts in other governmental funds (*school lunch fund*), and amounts restricted by donors to the Foundation.

*Committed* – This category includes amounts that can only be used for specific purposes established by formal action of the District’s highest level of decision-making authority. The Board of Education is the highest level of decision making authority for the District that can, by adoption of a resolution prior to the end of the fiscal year, commit fund balance. Once adopted, the limitation imposed by the resolution remains in place until a similar action is taken (the adoption of another resolution) to remove or revise the limitation.

- As defined in Utah law as an “undistributed reserve,” the District maintains for economic stabilization up to five percent of *general fund* budgeted expenditures. Potential state budget cuts, disasters, immediate capital needs, and other significant events are circumstances or conditions that signal the need for stabilization. Additionally, the commitment is necessary to maintain liquidity (i.e., reducing any disparity between when financial resources are available to make payments and the maturity of related liabilities). Also defined by state law, the commitment is not to be used “in the negotiation or settlement of contract salaries for school district employees” and the use of this reserve requires a written resolution adopted by a majority vote of the Board of Education filed with the Utah State Board of Education and the Utah State Auditor.
- The District has committed other governmental fund resources to the Box Elder School District Foundation to be used for fund raising, operations, schools, and other purposes.
- The District has committed other governmental fund resources to support District student activities at schools including athletics, textbooks, field trips, music programs, book fairs, and school plays.

*Assigned* – The District has assigned resources held in the *general fund* that the District intends to be used for a specific purpose but are neither restricted nor committed. Unlike commitments, assignments generally only exist temporarily.

*Unassigned* – Residual balances in the *general fund* are classified as unassigned.

### **Net Position/Fund Balance Flow Assumption**

Sometimes the District will fund outlays for a particular purpose from both restricted and unrestricted resources. In order to calculate the amounts to report in each category of net position and fund balance, a flow assumption must be made about the order in which the resources are considered to be applied.

*Net position* – It is the District’s policy to consider restricted net position to have been depleted before unrestricted net position.

*Fund balance* – It is the District’s policy to consider restricted fund balance to have been depleted before using any components of unrestricted fund balance. Further, when components of unrestricted fund balance can be used for the same purpose, committed fund balance is depleted first, followed by assigned fund balance. Unassigned fund balance is applied last.

**BOX ELDER SCHOOL DISTRICT**  
**Notes to the Financial Statements**

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**NOTE 2 – DEPOSITS AND INVESTMENTS**

Deposits and investments are carried at fair value. A reconciliation of cash and investments at June 30, 2023, as shown on the financial statements, is as follows:

Carrying amount of deposits	\$ 5,911,503
Carrying amount of investments	<u>50,988,572</u>
Total deposits and investments	<u><u>\$ 56,900,075</u></u>
Cash and investments - governmental funds, balance sheet	\$ 56,857,172
Cash and investments - custodial fund, statement of fiduciary net position	<u>42,903</u>
Total cash and investments	<u><u>\$ 56,900,075</u></u>

The District complies with the State Money Management Act (Utah Code Title 51, Chapter 7) (the Act) and related Rules of the Money Management Council (the Council) in handling its depository and investing transactions. District funds are deposited in qualified depositories as defined by the Act. The Act also authorizes the District to invest in the Utah Public Treasurers' Investment Fund (PTIF), certificates of deposit, U.S. Treasury obligations, U.S. agency issues, first-tier commercial paper, banker's acceptances, repurchase agreements, corporate bonds, money market mutual funds, and obligations of governmental entities within the State of Utah.

The Act and Council rules govern the financial reporting requirements of qualified depositories in which public funds may be deposited and prescribe the conditions under which the designation of a depository shall remain in effect. The District considers the rules of the Council to be necessary and sufficient for adequate protection of its uninsured bank deposits.

Rules of the Council allow the Foundation to invest private grants, contributions, and endowments in any deposit or investment authorized by the Act and certain investment funds, equity securities, fixed-income securities, and investment strategies with institutions that meet certain restrictions.

**Deposits**

At June 30, 2023, the District and Foundation have the following deposits with financial institutions:

	<u>Carrying Amount</u>	<u>Bank Balance</u>	<u>Amount Insured</u>
Box Elder School District	\$ 5,852,763	\$ 10,896,196	\$ 250,000
Foundation	<u>58,740</u>	<u>76,671</u>	<u>250,000</u>
	<u><u>\$ 5,911,503</u></u>	<u><u>\$ 10,972,867</u></u>	<u><u>\$ 500,000</u></u>

*Custodial credit risk* – Custodial credit risk for deposits is the risk that, in the event of a bank failure, a government's deposits may not be returned to it. The District does not have a formal deposit policy for custodial credit risk. At June 30, 2023, the District's bank deposits were uncollateralized nor is it required by law.

**BOX ELDER SCHOOL DISTRICT**  
**Notes to the Financial Statements**

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**Investments**

At June 30, 2023, the District and Foundation have the following investments summarized by investment type and maturities:

<u>Investment Type</u>	<u>Fair Value</u>	<u>Weighted Average Maturity (Years)</u>
Box Elder School District:		
Utah Public Treasurers' Investment Fund (PTIF)	\$ 36,464,436	0.18
Corporate bonds	13,805,953	0.71
Foundation:		
Utah Public Treasurers' Investment Fund (PTIF)	<u>718,183</u>	0.18
Total investments	<u>\$ 50,988,572</u>	

The PTIF is an external local government investment pool managed by the Utah State Treasurer. The PTIF is authorized and makes investments in accordance with the Act. The Council provides regulatory oversight for the PTIF. Participant accounts with the PTIF are not insured or otherwise guaranteed by the State of Utah. Participants in the PTIF share proportionally in the income, costs, gains, and losses from investment activities. The degree of risk of the PTIF depends upon the underlying portfolio, which consists of debt securities held by the state or in the state's name by the state's custodial banks, including investment-grade corporate bonds and notes, money market mutual funds, first-tier commercial paper, and certificates of deposit. The majority of the PTIF's corporate bonds and notes are variable-rate securities, which reset every three months to prevailing market interest rates. The PTIF is not rated. The PTIF has no debt securities with more than 5% of its total investments in a single issuer. The reported value of the pool is the same as the fair value of the pool shares.

*Interest Rate Risk* – Interest rate risk is the risk that changes in interest rates will adversely affect the fair value of an investment. The District manages its exposure to interest rate risk by complying with the Act, which requires that the remaining term to maturity of investments to not exceed the period of availability of the funds invested. Except for endowments, the Act further limits the remaining term to maturity on all investments in commercial paper and bankers' acceptances to 270 days or less and fixed-income securities to 365 days or less. In addition, variable-rate securities may not have a remaining term to final maturity exceeding two years. The Foundation can invest private funds in fixed-income securities with a dollar-weighted average maturity not to exceed ten years.

*Credit Risk* – Credit risk is the risk that an issuer or other counterparty to an investment will not fulfill its obligations. The District's policy for reducing its exposure to credit risk is to comply with the Act and related rules. The Act and related rules limit investments in commercial paper to a first tier rating and investments in fixed-income and variable-rate securities to a rating of A or higher as rated by Moody's Investors Service, Inc. or by Standard and Poor's Corporation.

*Concentration of Credit Risk* – Concentration of credit risk is the risk of loss attributed to the magnitude of a government's investment in a single issuer. The District's policy for managing this risk is to comply with the Act and related rules. The Act limits investments in commercial paper and or corporate obligations to 5% of the District's total portfolio with a single issuer. The District places no other limits on the amount it may invest in any one issuer. The Foundation can invest private

## **BOX ELDER SCHOOL DISTRICT**

### **Notes to the Financial Statements**

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funds in certain equity and fixed-income securities provided no more than 5% of all funds are invested in any one issuer and no more than 25% of all funds are invested in a particular industry. Also, for the Foundation's investments in private funds, no more than 75% may be invested in equity securities and no more than 5% in collateralized mortgage obligations.

*Custodial Credit Risk* – Custodial credit risk for investments is the risk that, in the event of the failure of the counterparty, a government will not be able to recover the value of investment or collateral securities that are in the possession of an outside party. The District's policy for managing this risk is to comply with the Act and related rules. The District places no other limit on the amount of investments to be held by counterparties. The Act requires the Foundation's public treasurer to have custody of all securities purchased or held or deposit these securities with a bank or trust company to be held in safekeeping by that custodian.

#### **NOTE 3 – FAIR VALUE MEASUREMENT**

The District categorizes its fair value measurements within the fair value hierarchy established by generally accepted accounting principles. The hierarchy is based on the valuation inputs used to measure the fair value of the asset. 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 has the following recurring fair value measurements as of June 30, 2023:

- The Utah Public Treasurers' Investment Fund is valued at the District's position in the PTIF multiplied by the published fair value factor (Level 2 inputs).
- Corporate bonds are valued using a matrix pricing model based on quoted prices for comparable bonds (Level 2 inputs).

The Foundation has the following recurring fair value measurements as of June 30, 2023:

- The Utah Public Treasurers' Investment Fund is valued at the District's position in the PTIF multiplied by the published fair value factor (Level 2 inputs).

#### **NOTE 4 – PROPERTY TAXES**

##### **District Property Tax Revenue**

The property tax revenue of the District is collected and distributed by the Box Elder County (the County) treasurer as an agent of the District. Utah statutes establish the process by which taxes are levied and collected. The county assessor is required to assess real property as of January 1 (the legal lien date) and complete the tax rolls by May 15. By July 21, the county auditor is to mail assessed value and tax notices to property owners. A taxpayer may then petition the County Board of Equalization between August 1 and August 15 for a revision of the assessed value. The county auditor makes approved changes in assessed value by November 1 and on this same date the county auditor is to deliver the completed assessment rolls to the county treasurer. Tax notices are mailed with a due date of November 30. Delinquent taxes are subject to a 2.5% penalty, with a \$10 minimum penalty. If delinquent taxes and penalties are not paid by January 31 of the following year, these delinquent taxes, including penalties, are subject to an interest charge; the interest period is from January 1 until date paid.

## **BOX ELDER SCHOOL DISTRICT**

### **Notes to the Financial Statements**

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An annual uniform fee based on the value of motor vehicles is levied in lieu of an ad valorem tax on motor vehicles. This uniform fee was 1.5% of the fair market statewide value of the property, as established by the State Tax Commission. Legislation requires motor vehicles be subject to an “age-based” fee that is due each time a vehicle is registered. The revenues collected in each county from motor vehicle fees is distributed by the county to each taxing entity in which the property is located in the same proportion in which revenue collected from ad valorem real property tax is distributed. The District recognizes motor vehicle fees as property tax revenue when collected.

As of June 30, 2023, property taxes receivable by the District includes uncollected taxes assessed as of January 1, 2023 or earlier. It is expected that all assessed taxes (including delinquencies plus accrued interest and penalties) will be collected within a five-year period, after which time the county treasurer may force sale of property to collect the delinquent portion.

#### **Pass-Through Taxes**

In addition to property taxes the District levies for its own purposes, the District levies property taxes for redevelopment agencies (located within the boundaries of the District) in accordance with the Community Development and Renewal Agencies Act (Utah Code 17C-1). These taxes are forwarded directly by the county to the redevelopment agencies as these taxes are collected by the county.

Property tax revenue (or incremental taxes) from increased assessed values within project areas are earmarked to finance urban renewal, economic development, and community development projects managed by the redevelopment agencies for the duration of the projects.

During the year ended June 30, 2023, incremental taxes levied by the District for the redevelopment agencies totaling \$3,685,177 were recorded as revenue with an equivalent amount of expenditure for community services in the other governmental funds (in the *pass-through taxes fund*).

Per *Utah Code 53F-2-703*, a portion of the District’s board local levy is paid to the statewide charter school levy account. The portion is based on the number of charter school students residing within the District’s boundaries. In 2023, the amount collected by the County and paid directly to the State was \$414,279; this amount was reported in other governmental funds (in the *pass-through taxes fund*).

**BOX ELDER SCHOOL DISTRICT**  
**Notes to the Financial Statements**

**NOTE 5 – CAPITAL ASSETS**

Capital asset activity for the year ended June 30, 2023 was as follows:

	Beginning Balance	Increases	Decreases	Ending Balance
<b>Governmental activities:</b>				
Capital assets, not being depreciated				
Land	\$ 13,785,553	\$ 14,982	\$ -	\$ 13,800,535
Water shares	75,000	-	-	75,000
Construction in progress	27,257,208	10,408,004	(697,775)	36,967,437
Total capital assets, not being depreciated	41,117,761	10,422,986	(697,775)	50,842,972
Capital assets, being depreciated:				
Buildings and improvements	208,610,072	697,775	(50,798)	209,257,049
Furniture and equipment	23,267,756	2,324,587	(1,066,907)	24,525,436
Total capital assets, being depreciated	231,877,828	3,022,362	(1,117,705)	233,782,485
Accumulated depreciation for:				
Buildings and improvements	(87,824,907)	(5,814,007)	28,396	(93,610,518)
Furniture and equipment	(16,058,036)	(1,590,098)	1,049,509	(16,598,625)
Total accumulated depreciation	(103,882,943)	(7,404,105)	1,077,905	(110,209,143)
Total capital assets being depreciated, net	127,994,885	(4,381,743)	(39,800)	123,573,342
Governmental activities capital assets, net	\$ 169,112,646	\$ 6,041,243	\$ (737,575)	\$ 174,416,314

For the year ended June 30, 2023, depreciation expense was charged to functions of the District as follows:

**Governmental activities:**

Instruction	\$ 6,041,750
Supporting services:	
Students	14,808
Instructional staff	103,657
District administration	236,931
School administration	74,041
Operation and maintenance of facilities	296,164
Student transportation	599,733
School lunch services	37,021
Total depreciation expense, governmental activities	\$ 7,404,105

## **BOX ELDER SCHOOL DISTRICT**

### **Notes to the Financial Statements**

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#### **NOTE 6 – STATE RETIREMENT PLANS**

##### **Description of Plans**

Eligible employees of the District are provided with the following plans through the Utah Retirement Systems (URS) administered by the URS:

Defined Benefit Pension Plans (cost-sharing, multiple-employer plans):

- *Public Employees Noncontributory Retirement System* (Tier 1 Noncontributory System)
- *Public Employees Contributory Retirement System* (Tier 1 Contributory System)
- *Tier 2 Hybrid Public Employees Contributory Retirement System* (Tier 2 Contributory System)

Defined Contribution Plans (individual account plans):

- *401(k) Plan* (includes the *Tier 2 Defined Contribution Plan*)
- *457 Plan and other individual plans*

District employees qualify for membership in the retirement systems if a) employment, contemplated to continue during a fiscal or calendar year, normally requires an average of 20 or more hours per week and the employee receives benefits normally provided by the District as approved by the Utah State Retirement Board, b) the employee is a classified school employee whose employment normally requires an average of 20 hours or more per week regardless of benefits, c) the employee is a teacher who teaches half-time or more and receives benefits normally provided by the District as approved by the Utah State Retirement Board, or d) the employee is an appointed officer.

The Tier 2 systems became effective July 1, 2011. All eligible employees beginning on or after July 1, 2011, who have no previous service credit with URS, are members of the Tier 2 systems.

The plans are established and governed by the respective sections of Title 49 of the Utah Code. The plans are amended statutorily by the Utah State Legislature. Title 49 provides for the administration of the plans under the direction of the Utah State Retirement Board, whose members are appointed by the Governor.

The URS (a component unit of the State of Utah) issues a publicly available financial report that can be obtained at [www.urs.org](http://www.urs.org).

##### **Benefits Provided**

The URS provides retirement, disability, and death benefits to participants in the pension plans.

Retirement benefits are determined from 1.50% to 2.00% of the employee's highest 3 or 5 years of compensation times the employee's years of service depending on the pension plan; benefits are subject to cost-of-living adjustments up to 2.50% or 4.00%, limited to the actual Consumer Price Index increase for the year. Employees are eligible to retire based on years of service and age.

**BOX ELDER SCHOOL DISTRICT**  
**Notes to the Financial Statements**

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Defined contribution plans are available as supplemental plans to the basic retirement benefits of the defined benefit pension plans and as a primary retirement plan for some Tier 2 participants. Participants in the defined contribution plans are fully vested in employer and employee contributions at the time the contributions are made, except Tier 2 required contributions and associated earnings are vested during the first four years of employment. If an employee terminates prior to the vesting period, employer contributions and associated earnings for that employee are subject to forfeiture. Forfeitures are used to cover a portion of the plan’s administrative expenses paid by participants. Benefits depend on amounts contributed to the plans plus investment earnings. Individual accounts are provided for each employee and are available at termination, retirement, death, or unforeseeable emergency.

**Contributions**

As a condition of participation in the plans, employers and/or employees are required to contribute certain percentages of salary and wages as authorized by statute and specified by the Utah State Retirement Board. Contributions are actuarially determined as an amount that, when combined with employee contributions (where applicable), is expected to finance the costs of benefits earned by employees during the year, with an additional amount to finance any unfunded actuarial accrued liability.

For the year ended June 30, 2023, District required contribution rates for the plans were as follows:

	Defined Benefit Plans Rates				Totals
	District Contribution *	Amortization of UAAL **	Paid by District for Employee	District Rates for 401(k) Plan	
Tier 1 Noncontributory System	12.25%	9.94%	-	1.50%	23.69%
Tier 1 Contributory System	5.45%	12.25%	5.00%	-	22.70%
Tier 2 Contributory System	8.93%	9.94%	-	1.15%	20.02%
Tier 2 Defined Contribution Plan	0.08%	9.94%	-	10.00%	20.02%

\* District contribution includes 0.08% of covered-employee payroll of the Tier 2 plans for death benefits.

\*\* Required contributions include an additional amount to finance any unfunded actuarial accrued liability in the Tier 1 plans.

Employees can make additional contributions to defined contribution plans subject to limitations.

For the year ended June 30, 2023, District and employee contributions to the plans were as follows:

	District Contributions *	Employee Contributions
Tier 1 Noncontributory System	\$ 8,677,093	\$ -
Tier 1 Contributory System	16,514	5,594
Tier 2 Contributory System	4,654,218	-
Tier 2 Defined Contribution Plan	501,932	-
401(k) Plan	1,757,753	889,040

\* A portion of required contributions in the Tier 2 plans is used to finance the unfunded actuarial accrued liability in the Tier 1 plans.

**BOX ELDER SCHOOL DISTRICT**  
**Notes to the Financial Statements**

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

At June 30, 2023, the District reported a net pension asset of zero and a net pension liability of \$33,981,851 for the following plans:

	Net Pension Asset	Net Pension Liability
Tier 1 Noncontributory System	\$ -	\$ 32,758,948
Tier 1 Contributory System	-	181,142
Tier 2 Contributory System	-	1,041,761
Total	<u>\$ -</u>	<u>\$ 33,981,851</u>

The net pension liability (asset) was measured as of December 31, 2022, and the total pension liability (asset) used to calculate the net pension liability (asset) was determined by an actuarial valuation as of January 1, 2022, rolled-forward using generally accepted actuarial procedures. The District's proportion of the net pension liability (asset) is equal to the ratio of its actual contributions compared to the total of all employer contributions during the plan year. The following presents the District's proportion (percentage) of the collective net pension liability (asset) at December 31, 2022 and the change in its proportion since the prior measurement date for each plan:

	Proportionate Share	
	2022	Change
Tier 1 Noncontributory System	1.5171271 %	(0.0384080)%
Tier 1 Contributory System	1.3860691 %	0.2251299 %
Tier 2 Contributory System	0.9567151 %	0.0359868 %

For the year ended June 30, 2023, the District recognized pension expense for the plans as follows:

	Pension Expense
Defined benefit pension plans:	
Tier 1 Noncontributory System	\$ 9,713,639
Tier 1 Contributory System	212,235
Tier 2 Contributory System	1,998,578
Total	<u>\$ 11,924,452</u>
Defined contribution plans:	
Tier 2 Defined Contribution Plan	\$ 501,932
401(k) Plan	1,757,753
Total	<u>\$ 2,259,685</u>

**BOX ELDER SCHOOL DISTRICT**  
**Notes to the Financial Statements**

At June 30, 2023, the District reported deferred outflows of resources related to defined benefit pension plans from the following sources:

	Deferred Outflows of Resources Related to Pensions			
	Tier 1 Noncontributory System	Tier 1 Contributory System	Tier 2 Contributory System	Total
Differences between expected and actual experience	\$ 5,702,460	\$ -	\$ 351,868	\$ 6,054,328
Changes of assumptions	1,874,489	-	338,205	2,212,694
Net difference between projected and actual earnings on pension plan investments	5,629,633	36,263	420,005	6,085,901
Changes in proportion and differences between District contributions and proportionate share of contributions	162,144	-	205,834	367,978
Contributions subsequent to the measurement date	4,311,905	8,208	2,617,989	6,938,102
Total	<u>\$ 17,680,631</u>	<u>\$ 44,471</u>	<u>\$ 3,933,901</u>	<u>\$ 21,659,003</u>

At June 30, 2023, the District reported deferred inflows of resources related to defined benefit pension plans from the following sources:

	Deferred Inflows of Resources Related to Pensions			
	Tier 1 Noncontributory System	Tier 1 Contributory System	Tier 2 Contributory System	Total
Differences between expected and actual experience	\$ -	\$ -	\$ 41,333	\$ 41,333
Changes of assumptions	-	-	2,650	2,650
Changes in proportion and differences between District contributions and proportionate share of contributions	283,523	-	47,757	331,280
Total	<u>\$ 283,523</u>	<u>\$ -</u>	<u>\$ 91,740</u>	<u>\$ 375,263</u>

The \$6,938,102 reported as deferred outflows of resources related to pensions resulting from District contributions subsequent to the measurement date of December 31, 2022 will be recognized as a reduction of the net pension liability (asset) in the year ending June 30, 2024. The other amounts reported as deferred outflows of resources and deferred inflows of resources related to defined benefit pension plans will be recognized in pension expense as follows:

Year Ending June 30,	Tier 1 Noncontributory System	Tier 1 Contributory System	Tier 2 Contributory System	Total
2024	\$ 474,589	\$ (184,115)	\$ 61,197	\$ 351,671
2025	947,938	(54,411)	127,372	1,020,899
2026	2,356,398	44,376	201,538	2,602,312
2027	9,306,278	230,413	380,822	9,917,513
2028	-	-	92,255	92,255
Thereafter	-	-	360,990	360,990

**BOX ELDER SCHOOL DISTRICT**  
**Notes to the Financial Statements**

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**Actuarial Assumptions**

The total pension liability (asset) in the January 1, 2022 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Inflation	2.50%
Salary increases	3.25% to 9.25%, average, including inflation
Investment rate of return	6.85%, net of pension plan investment expense, including inflation

Mortality rates were based on actual experience and mortality tables, considering gender, occupation, and age, as appropriate, with adjustments for future improvement in mortality based on Scale AA, a model developed by the Society of Actuaries.

The actuarial assumptions used in the January 1, 2022 valuation were based on the results of an actuarial experience study for the five-year period ended December 31, 2019. The discount rate was reduced from 6.95% to 6.85% since the prior measurement date.

The long-term expected rate of return on defined benefit pension plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class and is applied consistently to each defined benefit pension plan. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. The target allocation and best estimates of arithmetic real rates of return for each major asset class are summarized in the following table:

Asset Class	Target Allocation	Long-Term Expected Real Rate of Return
Equity securities	35%	2.30%
Debt securities	20%	0.22%
Real assets	18%	1.03%
Private equity	12%	1.18%
Absolute return	15%	0.44%
Cash and cash equivalents	0%	0.00%
Total	100%	

**Discount Rate**

The discount rate used to measure the total pension liability (asset) was 6.95%. The projection of cash flows used to determine the discount rate assumed that employee contributions will be made at the current contribution rate and that contributions from all participating employers will be made at contractually required rates, actuarially determined and certified by the Utah State Retirement Board. Based on those assumptions, the plans' fiduciary net position was projected to be available to make all projected future benefit payments of 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 (asset).

**BOX ELDER SCHOOL DISTRICT**  
**Notes to the Financial Statements**

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**Sensitivity of the District’s Proportionate Share of the Net Pension Liability (Asset) to Changes in the Discount Rate**

The following presents the District’s proportionate share of the net pension liability (asset) calculated using the discount rate of 6.85%, as well as what the District’s proportionate share of the net pension liability (asset) would be if it were calculated using a discount rate that is 1-percentage-point lower (5.85%) or 1-percentage-point higher (7.85%) than the current rate:

	1% Decrease (5.85%)	Discount Rate (6.85%)	1% Increase (7.85%)
District's proportionate share of the net pension (asset) liability:			
Tier 1 Noncontributory System	\$ 81,877,655	\$ 32,758,948	\$ (8,342,381)
Tier 1 Contributory System	956,732	181,142	(486,321)
Tier 2 Contributory System	<u>4,551,925</u>	<u>1,041,761</u>	<u>(1,662,375)</u>
Total	<u>\$ 87,386,312</u>	<u>\$ 33,981,851</u>	<u>\$ (10,491,077)</u>

**Pension Plan Fiduciary Net Position**

Detailed information about the pension plan’s fiduciary net position is available in the separately issued URS financial report.

**Payables to the Pension Plans**

At June 30, 2023, the District reported payables of \$1,109,670 for contributions to defined benefit pension plans.

**NOTE 7 – RISK MANAGEMENT**

The District maintains insurance coverage for general, automobile, personal injury, errors and omissions, employee dishonesty, and malpractice liability up to \$10 million per occurrence through policies administered by the Utah State Risk Management Fund (Fund). The District also insures its buildings, including those under construction, and contents against all insurable risks of direct physical loss or damage with the Fund. Property physical damage is insured to replacement value with a \$1,000 deductible; automobile physical damage is insured to actual value with a \$350 deductible; other liability is limited to the lesser of \$10 million or the statutory limit. The Fund is a public entity risk pool operated by the State for the benefit of the State and local governments within the State. The District pays annual premiums to the Fund; the Fund obtains independent coverage for insured events, up to \$25 million per location. This is a pooled arrangement where the participants pay experienced rated annual premiums, which are designed to pay claims and build sufficient reserves so that the pool will be able to protect the participating entities with its own capital. The pool reinsures excess losses to preserve the capital base. Insurance coverage by major category of risk has remained relatively constant as compared to the prior fiscal year. Insurance settlements have not exceeded insurance coverage for the past three years. The Utah Local Governments Trust covers all District employees for workers’ compensation. Unemployment insurance is covered by the District on a pay-as-you-go basis; settled claims for the past three years have been insignificant.

**BOX ELDER SCHOOL DISTRICT**  
**Notes to the Financial Statements**

**NOTE 8 – LONG-TERM LIABILITIES**

Long-term liability activity for the year ended June 30, 2023 was as follows:

	Beginning Balance	Additions	Reductions	Ending Balance	Due Within One Year
<b>Governmental activities:</b>					
General obligation bonds payable	\$ 21,380,000	\$ -	\$ (2,460,000)	\$ 18,920,000	\$ 2,585,000
Bond premium	1,753,198	-	(219,150)	1,534,048	-
Net general obligation bonds payable	23,133,198	-	(2,679,150)	20,454,048	2,585,000
Lease revenue bonds payable	860,000	-	(215,000)	645,000	215,000
Note payable from direct borrowing	13,623,198	-	(1,402,823)	12,220,375	1,429,337
Compensated absences payable	284,996	486,543	(555,722)	215,817	215,817
Retirement benefits payable	10,304,326	2,803,531	(1,584,734)	11,523,123	1,728,468
Net pension liability	-	58,835,171	(24,853,320)	33,981,851	-
Total governmental activity long-term liabilities	<u>\$ 48,205,718</u>	<u>\$ 62,125,245</u>	<u>\$ (31,290,749)</u>	<u>\$ 79,040,214</u>	<u>\$ 6,173,622</u>

Payments on the general obligation bonds are made by the *debt service fund* from property taxes levied for debt service and earnings on investments. The District will make annual payments on the lease revenue bonds to the Building Authority from the *capital projects fund*. The District will make annual payments on the note payable from the *capital projects fund*. Compensated absences and retirement benefits payable will be paid primarily from the *general fund*.

**General Obligation Bonds**

In February 2015, the District issued \$28,950,000 of general obligation refunding bonds. The bonds were issued with interest rates from 1.0% to 5.0% and will mature on July 15, 2026.

The annual requirements to amortize all general obligation bonds outstanding as of June 30, 2023, including interest payments, are listed as follows:

Year Ending June 30,	Principal	Interest	Total
2024	\$ 2,585,000	\$ 665,875	\$ 3,252,000
2025	2,720,000	533,250	3,250,875
2026	2,840,000	394,250	3,253,250
2027	2,985,000	278,475	3,234,250
2028	3,045,000	188,025	3,233,025
2029-2030	4,745,000	119,025	4,864,025
Total	<u>\$ 18,920,000</u>	<u>\$ 2,178,900</u>	<u>\$ 21,087,425</u>

**Lease Revenue Bonds**

In June 2011, the Building Authority of Box Elder School District issued \$3,000,000 of lease revenue bonds. The bonds were issued at an effective interest rate of 5.0% and will mature on May 15, 2026.

**BOX ELDER SCHOOL DISTRICT**  
**Notes to the Financial Statements**

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The annual requirements to amortize all lease revenue bonds outstanding as of June 30, 2023, including interest payments, are listed as follows:

Year Ending June 30,	Principal	Interest	Total
2024	\$ 215,000	\$ 31,992	\$ 246,992
2025	215,000	21,328	236,328
2026	215,000	5,332	220,332
Total	<u>\$ 645,000</u>	<u>\$ 58,652</u>	<u>\$ 703,652</u>

**Note Payable from Direct Borrowing**

In November 2020, the District issued a note payable from direct borrowing to help finance the construction of an elementary school. Proceeds from the note totaled \$15,000,000; the note bears an interest rate of 1.9%. The note is payable in annual installments of \$1,660,302 for 10 years with a final maturity in November 2030. The note contains a provision that in an event of default, the financing institution may take possession of and sublease the property to another entity. The financing institution may hold the District liable for the difference between the payments due on the note and rents received from sublease.

The payment schedule for this note is as follows:

Year Ending June 30,	Principal	Interest	Total
2024	\$ 1,429,337	\$ 230,965	\$ 1,660,302
2025	1,456,351	208,951	1,665,302
2026	1,483,876	176,426	1,660,302
2027	1,511,921	148,381	1,660,302
2028	1,540,497	119,805	1,660,302
2029-2031	4,798,393	182,511	4,980,904
Total	<u>\$ 12,220,375</u>	<u>\$ 1,067,039</u>	<u>\$ 13,287,414</u>

**Retirement Benefits Payable**

The District provides a retirement benefits payment to eligible employees' URS 401(k) account upon retirement. Eligibility is restricted to employees who qualify for and accept URS retirement benefits. Upon retirement qualifying employees will receive a sick leave payout at 2 percent multiplied by the number of years the employee worked for the District (up to a maximum of 60 percent) multiplied by the current value of the retiree's accumulated sick leave. In addition, qualifying employees will receive a retirement bonus payment of 30 percent multiplied by the number of years the employee worked for the District (up to a maximum of 900 percent) multiplied by the base weighted pupil unit value, adjusted annually for change in the consumer price index. The District made \$1,584,734 in retirement benefits payments for the year ended June 30, 2023.

**BOX ELDER SCHOOL DISTRICT**  
**Notes to the Financial Statements**

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**NOTE 9 – LITIGATION AND COMPLIANCE**

At certain times, claims or lawsuits are pending in which the District is involved. The District's counsel and insurance carriers estimate that the District's potential obligations resulting from such claims or litigation would not materially affect the financial statements of the District.

All fund balances are positive at June 30, 2023. Fund expenditures are within budgeted amounts during the year ended June 30, 2023, except expenditures in the *Capital Project Fund* and *Foundation Fund* which exceeded budgeted appropriations by \$539,880 and \$32,513, respectively.

**NOTE 10 – GRANTS**

The District receives significant financial assistance from federal and state governmental agencies in the form of grants. The disbursement of funds received under these programs generally requires compliance with terms and conditions specified in the grant agreements and is subject to audit by the District's independent auditors and other governmental auditors. Any disallowed claims resulting from such audits could become a liability of the *general fund* or other applicable fund. Based on prior experience, District administration believes such disallowance, if any, would be insignificant.

**Required Supplementary Information**

**BOX ELDER SCHOOL DISTRICT**

**Schedules of the District's Proportionate Share of the Net Pension Liability (Asset) –**

**Utah Retirement Systems**

Last Nine Plan (Calendar) Years

	<b>District's Proportion of Net Pension Liability (Asset)</b>	<b>District's Proportionate Share of the Net Pension Liability (Asset)</b>	<b>District's Covered Payroll</b>	<b>District's Proportionate Share of the Net Pension Liability (Asset) as a Percentage of Its Covered Payroll</b>	<b>Plan Fiduciary Net Position as a Percentage of the Total Pension Liability</b>
<b>Tier 1 Noncontributory System:</b>					
2022	1.5171271 %	\$ 32,758,948	\$ 38,835,800	84.35 %	91.6 %
2021	1.5555351 %	(10,628,105)	39,945,820	(26.61)%	102.7 %
2020	1.5423604 %	20,561,543	39,164,346	52.50 %	94.3 %
2019	1.5183087 %	33,732,292	38,120,109	88.49 %	90.1 %
2018	1.3418377 %	49,923,302	36,032,098	138.55 %	84.1 %
2017	1.2885468 %	31,509,636	34,424,731	91.53 %	89.2 %
2016	1.2523865 %	31,509,636	34,424,731	91.53 %	84.9 %
2015	1.2340989 %	38,766,581	33,506,050	115.70 %	84.5 %
2014	1.2591214 %	31,635,786	34,856,456	90.76 %	87.2 %
<b>Tier 1 Contributory System:</b>					
2022	1.3860691 %	\$ 181,142	\$ 91,009	199.04 %	97.9 %
2021	1.1609392 %	(1,045,427)	98,266	(1063.87)%	114.1 %
2020	1.1514826 %	(273,867)	111,052	(246.61)%	103.7 %
2019	0.9539238 %	65,857	106,424	61.88 %	98.9 %
2018	0.4864327 %	345,369	94,404	365.84 %	91.4 %
2017	0.3669324 %	24,146	83,487	28.92 %	99.2 %
2016	0.3310938 %	181,425	88,755	204.41 %	93.4 %
2015	0.6854591 %	429,000	216,863	197.82 %	92.4 %
2014	0.8712488 %	95,531	320,187	29.84 %	98.7 %
<b>Tier 2 Contributory System:</b>					
2022	0.9567151 %	\$ 1,041,761	\$ 21,012,387	4.96 %	92.3 %
2021	0.9207283 %	(389,686)	17,165,439	(2.27)%	103.8 %
2020	0.8778684 %	126,262	14,067,343	0.90 %	98.3 %
2019	0.8769273 %	197,228	12,213,751	1.61 %	96.5 %
2018	0.8209890 %	351,612	9,651,183	3.64 %	90.8 %
2017	0.7411140 %	65,342	7,277,392	0.90 %	97.4 %
2016	0.6541755 %	72,973	5,364,766	1.36 %	95.1 %
2015	0.6166209 %	(1,346)	3,981,680	(0.03)%	100.2 %
2014	0.6081591 %	(18,430)	2,976,735	(0.62)%	103.5 %

**BOX ELDER SCHOOL DISTRICT**  
**Schedules of District Contributions – Utah Retirement Systems**  
Last Nine Reporting (Fiscal) Years

	<u>Contractually Required Contribution</u>	<u>Contributions in Relation to the Contractually Required Contribution</u>	<u>Contribution Deficiency (Excess)</u>	<u>District's Covered Payroll</u>	<u>Contributions as a Percentage of Covered Payroll</u>
<b>Tier 1 Noncontributory System:</b>					
2023	\$ 8,677,093	\$ 8,677,093	\$ -	\$ 39,503,142	21.97 %
2022	8,577,088	8,577,088	-	39,044,554	21.97 %
2021	8,762,111	8,762,111	-	39,772,053	22.03 %
2020	8,563,111	8,563,111	-	38,881,960	22.02 %
2019	8,163,716	8,163,716	-	37,144,440	21.98 %
2018	7,731,622	7,731,622	-	35,044,987	22.06 %
2017	7,465,135	7,465,135	-	33,845,059	22.06 %
2016	7,463,884	7,463,884	-	33,855,607	22.05 %
2015	7,434,531	7,434,531	-	34,166,196	21.76 %
<b>Tier 1 Contributory System:</b>					
2023	\$ 16,514	\$ 16,514	\$ -	\$ 93,297	17.70 %
2022	15,636	15,636	-	88,342	17.70 %
2021	19,509	19,509	-	110,218	17.70 %
2020	19,366	19,366	-	109,415	17.70 %
2019	18,245	18,245	-	103,080	17.70 %
2018	15,285	15,285	-	86,356	17.70 %
2017	14,174	14,174	-	80,078	17.70 %
2016	22,257	22,257	-	125,746	17.70 %
2015	50,793	50,793	-	292,083	17.39 %
<b>Tier 2 Contributory System:</b>					
2023	\$ 4,654,218	\$ 4,654,218	\$ -	\$ 23,539,618	19.77 %
2022	3,642,501	3,642,501	-	18,842,179	19.33 %
2021	2,941,932	2,941,932	-	15,407,405	19.09 %
2020	2,478,757	2,478,757	-	13,066,205	18.97 %
2019	2,088,830	2,088,830	-	11,106,821	18.81 %
2018	1,546,643	1,546,643	-	8,408,932	18.39 %
2017	1,113,579	1,113,579	-	6,104,760	18.24 %
2016	877,944	877,944	-	4,810,085	18.25 %
2015	673,537	673,537	-	3,733,499	18.04 %
<b>Tier 2 Defined Contribution Plan:</b>					
2023	\$ 501,932	\$ 501,932	\$ -	\$ 5,004,615	10.03 %
2022	429,635	429,635	-	4,287,886	10.02 %
2021	398,239	398,239	-	3,974,437	10.02 %
2020	328,277	328,277	-	3,276,180	10.02 %
2019	250,095	250,095	-	2,495,872	10.02 %
2018	206,885	206,885	-	2,064,714	10.02 %
2017	183,810	183,810	-	1,828,051	10.05 %
2016	127,439	127,439	-	1,271,365	10.02 %
2015	93,012	93,012	-	889,399	10.46 %

**BOX ELDER SCHOOL DISTRICT**  
**Notes to Required Supplementary Information**

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**NOTE A – CHANGES IN ASSUMPTIONS – UTAH RETIREMENT SYSTEMS**

Amounts reported in plan year 2022 remain unchanged from prior years.

Amounts reported in plan year 2021 reflect the following assumption changes adopted from the January 1, 2021 valuation:

- The payroll growth assumption decreased from 6.95% to 6.85%.
- Other assumptions that were modified: retirement rates, termination rates, disability rates, rate of salary increase, and pre and post retirement mortality tables.

Amounts reported in plan years 2020 reflect the following assumption changes adopted from January 1, 2020 valuation:

- The payroll growth assumption decreased from 3.00% to 2.90%.
- Other assumptions that were modified: retirement rates, termination rates, disability rates, rate of salary increase, and pre and post retirement mortality tables.

Amounts reported in plan years 2019 and 2018 remain unchanged from prior years.

Amounts reported in plan year 2017 reflect the following assumption changes adopted from the January 1, 2017 valuation:

- The investment return assumption was decreased from 7.20% to 6.95%.
- The inflation assumption decreased from 2.60% to 2.50%.
- The life expectancy assumption increased for most groups.
- The wage inflation assumption decreased from 3.35% to 3.25%.
- The payroll growth assumption decreased from 3.10% to 3.00%

Amounts reported in plan year 2016 reflect the following assumption changes adopted from the January 1, 2016 valuation:

- The investment return assumption was decreased from 7.50% to 7.20%.
- The inflation assumption decreased from 2.75% to 2.60%.
- Both the payroll growth and wage inflation assumptions were decreased by 0.15%.

Amounts reported in plan year 2015 reflect the following assumption changes adopted from the January 1, 2015 valuation:

- The wage inflation assumption for all employee groups was decreased from 3.75% to 3.50%.
- The payroll growth assumption was decreased from 3.50% to 3.25%.
- Other assumptions that were modified: rate of salary increases, post retirement mortality, and certain demographics,

**NOTE B – SCHEDULES OF THE DISTRICT'S PROPORTIONATE SHARE OF THE NET PENSION LIABILITY (ASSET) – UTAH RETIREMENT SYSTEMS**

These schedules only present information for the 2014 and subsequent measurement periods of the plans; prior-year information is not available.

**BOX ELDER SCHOOL DISTRICT**  
**Notes to Required Supplementary Information**

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**NOTE C – SCHEDULES OF DISTRICT CONTRIBUTIONS – UTAH RETIREMENT SYSTEMS**

These schedules only present information for the 2015 and subsequent reporting periods of the plans; prior-year information is not available.

Contributions as a percentage of covered payroll may be different than the Utah State Retirement Board certified rate due to rounding or other administrative issues. A portion of the required contributions in the Tier 2 plans is used to finance the unfunded actuarial accrued liability of the Tier 1 plans.

**Combining and Individual Fund  
Statements and Schedules**

**BOX ELDER SCHOOL DISTRICT****Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual  
General Fund**

Year Ended June 30, 2023 with Comparative Totals for 2022

	2023			2022
	Final Budgeted Amounts	Actual Amounts	Variance with Final Budget	Actual Amounts
<b>Revenues:</b>				
Local:				
Property taxes	\$ 28,450,352	\$ 29,305,304	\$ 854,952	\$ 26,790,931
Earnings on investments	980,000	1,200,094	220,094	149,087
Other local	3,410,740	2,319,022	(1,091,718)	2,251,140
State	78,944,810	79,395,786	450,976	70,857,214
Federal	9,500,000	9,854,070	354,070	8,478,642
Total revenues	<u>121,285,902</u>	<u>122,074,276</u>	<u>788,374</u>	<u>108,527,014</u>
<b>Expenditures:</b>				
Current:				
Salaries	75,719,630	73,536,955	2,182,675	67,791,876
Employee benefits	29,231,061	28,643,848	587,213	27,727,387
Purchased services	5,541,726	8,727,153	(3,185,427)	6,019,033
Supplies	13,398,693	11,717,636	1,681,057	7,918,424
Property	3,049,701	745,316	2,304,385	309,343
Other objects	949,500	730,082	219,418	638,428
Total expenditures	<u>127,890,311</u>	<u>124,100,990</u>	<u>3,789,321</u>	<u>110,404,491</u>
Excess (deficiency) of revenues over (under) expenditures / net change in fund balances	(6,604,409)	(2,026,714)	4,577,695	(1,877,477)
<b>Fund balances - beginning</b>	<u>17,449,429</u>	<u>17,449,429</u>	<u>-</u>	<u>19,326,906</u>
<b>Fund balances - ending</b>	<u>\$ 10,845,020</u>	<u>\$ 15,422,715</u>	<u>\$ 4,577,695</u>	<u>\$ 17,449,429</u>

**BOX ELDER SCHOOL DISTRICT**  
**Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual**  
**Debt Service Fund**  
Year Ended June 30, 2023 with Comparative Totals for 2022

	<b>2023</b>			<b>2022</b>
	<b>Final Budgeted Amounts</b>	<b>Actual Amounts</b>	<b>Variance with Final Budget</b>	<b>Actual Amounts</b>
<b>Revenues:</b>				
Local:				
Property taxes	\$ 3,456,777	\$ 3,682,041	\$ 225,264	\$ 3,235,562
Earnings on investments	314,285	145,767	(168,518)	29,816
Total revenues	<u>3,771,062</u>	<u>3,827,808</u>	<u>56,746</u>	<u>3,265,378</u>
<b>Expenditures:</b>				
Principal retirement	3,046,762	2,460,000	586,762	2,390,000
Interest and other charges	<u>930,400</u>	<u>795,477</u>	<u>134,923</u>	<u>880,400</u>
Total expenditures	<u>3,977,162</u>	<u>3,255,477</u>	<u>721,685</u>	<u>3,270,400</u>
Excess (deficiency) of revenues over (under) expenditures / net change in fund balances	(206,100)	572,331	778,431	(5,022)
<b>Fund balances - beginning</b>	<u>6,963,671</u>	<u>6,963,671</u>	<u>-</u>	<u>6,968,693</u>
<b>Fund balances - ending</b>	<u><u>\$ 6,757,571</u></u>	<u><u>\$ 7,536,002</u></u>	<u><u>\$ 778,431</u></u>	<u><u>\$ 6,963,671</u></u>

**BOX ELDER SCHOOL DISTRICT****Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual  
Capital Projects Fund**

Year Ended June 30, 2023 with Comparative Totals for 2022

	2023			2022
	Final Budgeted Amounts	Actual Amounts	Variance with Final Budget	Actual Amounts
<b>Revenues:</b>				
Local:				
Property taxes	\$ 10,880,000	\$ 10,988,589	\$ 108,589	\$ 10,631,132
Earnings on investments	772,080	629,047	(143,033)	146,794
Other local	100,000	116,016	16,016	325,493
State	3,125,242	3,754,297	629,055	1,498,046
Federal	65,000	40,224	(24,776)	25,117
Total revenues	<u>14,942,322</u>	<u>15,528,173</u>	<u>585,851</u>	<u>12,626,582</u>
<b>Expenditures:</b>				
Current:				
Purchased services	6,267,746	6,192,921	74,825	20,566,480
Supplies	1,219,608	1,504,494	(284,886)	1,365,690
Property	4,668,064	5,064,433	(396,369)	2,795,316
Other objects	-	1,061	(1,061)	1,551
Debt service:				
Principal retirement	1,636,826	1,617,823	19,003	1,590,802
Interest and other charges	348,476	299,868	48,608	336,762
Total expenditures	<u>14,140,720</u>	<u>14,680,600</u>	<u>(539,880)</u>	<u>26,656,601</u>
Excess (deficiency) of revenues over (under) expenditures	801,602	847,573	45,971	(14,030,019)
<b>Other financing sources:</b>				
Issuance of note payable	1,159,460	-	1,159,460	-
Proceeds from sale of capital assets	25,000	24,990	10	517,195
Total other financing sources	<u>1,184,460</u>	<u>24,990</u>	<u>1,159,470</u>	<u>517,195</u>
Net change in fund balances	1,986,062	872,563	1,205,441	(13,512,824)
<b>Fund balances - beginning</b>	<u>17,523,561</u>	<u>17,523,561</u>	<u>-</u>	<u>31,036,385</u>
<b>Fund balances - ending</b>	<u>\$ 19,509,623</u>	<u>\$ 18,396,124</u>	<u>\$ 1,205,441</u>	<u>\$ 17,523,561</u>

**BOX ELDER SCHOOL DISTRICT**  
**Combining Balance Sheet**  
**Nonmajor Governmental Funds**  
June 30, 2023

	<u>School Lunch</u>	<u>Foundation</u>	<u>Student Activities</u>	<u>Pass-Through Taxes</u>	<u>Total Nonmajor Governmental Funds</u>
<b>Assets:</b>					
Cash and investments	\$ 5,165,956	\$ 776,923	\$ 3,770,431	\$ -	\$ 9,713,310
Receivables:					
Property taxes	-	-	-	4,239,826	4,239,826
Other local	-	9,239	-	-	9,239
State	12,759	-	-	-	12,759
Federal	55,154	-	-	-	55,154
Inventories and prepaid items	301,236	-	-	-	301,236
Total assets	<u>\$ 5,535,105</u>	<u>\$ 786,162</u>	<u>\$ 3,770,431</u>	<u>\$ 4,239,826</u>	<u>\$ 14,331,524</u>
<b>Liabilities:</b>					
Accounts payable	\$ 66,067	\$ 9,245	\$ -	\$ -	\$ 75,312
Accrued expenses	-	73,300	78,262	-	151,562
Accrued salaries and benefits	78,196	-	-	-	78,196
Total liabilities	<u>144,263</u>	<u>82,545</u>	<u>78,262</u>	<u>-</u>	<u>305,070</u>
<b>Deferred inflows of resources:</b>					
Unavailable property taxes	-	-	-	1,190,036	1,190,036
Property taxes levied for future years	-	-	-	3,049,790	3,049,790
Total deferred inflows of resources	<u>-</u>	<u>-</u>	<u>-</u>	<u>4,239,826</u>	<u>4,239,826</u>
<b>Fund balances:</b>					
Nonspendable:					
Inventories and prepaid items	301,236	-	-	-	301,236
Restricted for:					
School lunch services	5,089,606	-	-	-	5,089,606
Scholarships	-	390,422	-	-	390,422
Programs	-	125,269	-	-	125,269
Committed to:					
Foundation	-	187,926	-	-	187,926
Student activities	-	-	3,692,169	-	3,692,169
Total fund balances	<u>5,390,842</u>	<u>703,617</u>	<u>3,692,169</u>	<u>-</u>	<u>9,786,628</u>
Total liabilities, deferred inflows of resources, and fund balances	<u>\$ 5,535,105</u>	<u>\$ 786,162</u>	<u>\$ 3,770,431</u>	<u>\$ 4,239,826</u>	<u>\$ 14,331,524</u>

**BOX ELDER SCHOOL DISTRICT**  
**Combining Statement of Revenues, Expenditures, and Changes in Fund Balances**  
**Nonmajor Governmental Funds**  
Year Ended June 30, 2023

	<u>School Lunch</u>	<u>Foundation</u>	<u>Student Activities</u>	<u>Pass-Through Taxes</u>	<u>Total Nonmajor Governmental Funds</u>
<b>Revenues:</b>					
Local sources:					
Property taxes	\$ -	\$ -	\$ -	\$ 4,099,456	\$ 4,099,456
Earnings on investments	82,431	-	-	-	82,431
Other local	1,291,897	352,510	4,264,553	-	5,908,960
State	772,140	-	-	-	772,140
Federal	3,596,581	-	-	-	3,596,581
Total revenues	<u>5,743,049</u>	<u>352,510</u>	<u>4,264,553</u>	<u>4,099,456</u>	<u>14,459,568</u>
<b>Expenditures:</b>					
Current:					
Instruction	-	312,513	3,949,004	-	4,261,517
Supporting services:					
School administration	-	-	113,983	-	113,983
Operation and maintenance of facilities	-	-	89,519	-	89,519
School lunch services	6,020,166	-	-	-	6,020,166
Community services	-	-	-	4,099,456	4,099,456
Total expenditures	<u>6,020,166</u>	<u>312,513</u>	<u>4,152,506</u>	<u>4,099,456</u>	<u>14,584,641</u>
Excess (deficiency) of revenues over (under) expenditures / net change in fund balances	(277,117)	39,997	112,047	-	(125,073)
<b>Fund balances - beginning</b>	<u>5,667,959</u>	<u>663,620</u>	<u>3,580,122</u>	<u>-</u>	<u>9,911,701</u>
<b>Fund balances - ending</b>	<u>\$ 5,390,842</u>	<u>\$ 703,617</u>	<u>\$ 3,692,169</u>	<u>\$ -</u>	<u>\$ 9,786,628</u>

**BOX ELDER SCHOOL DISTRICT**  
**Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual**  
**School Lunch**  
**Nonmajor Special Revenue Fund**  
Year Ended June 30, 2023 with Comparative Totals for 2022

	2023			2022
	Final Budgeted Amounts	Actual Amounts	Variance with Final Budget	Actual Amounts
<b>Revenues:</b>				
Local:				
Lunch sales	\$ 1,375,000	\$ -	\$ (1,375,000)	\$ -
Earnings on investments	3,500	82,431	78,931	10,054
Other local	-	1,291,897	1,291,897	85,520
State	850,000	772,140	(77,860)	1,093,052
Federal	3,600,000	3,596,581	(3,419)	7,786,642
Total revenues	<u>5,828,500</u>	<u>5,743,049</u>	<u>(85,451)</u>	<u>8,975,268</u>
<b>Expenditures:</b>				
Current:				
Salaries	2,000,903	1,973,817	27,086	1,925,922
Benefits	575,424	561,333	14,091	571,920
Purchased services	79,670	118,599	(38,929)	41,344
Supplies	3,120,000	3,015,072	104,928	3,033,067
Property	45,000	38,994	6,006	101,967
Other objects	316,330	312,351	3,979	295,086
Total expenditures	<u>6,137,327</u>	<u>6,020,166</u>	<u>117,161</u>	<u>5,969,306</u>
Excess (deficiency) of revenues over (under) expenditures / net change in fund balances	(308,827)	(277,117)	31,710	3,005,962
<b>Fund balances - beginning</b>	<u>5,667,959</u>	<u>5,667,959</u>	<u>-</u>	<u>2,661,997</u>
<b>Fund balances - ending</b>	<u>\$ 5,359,132</u>	<u>\$ 5,390,842</u>	<u>\$ 31,710</u>	<u>\$ 5,667,959</u>

**BOX ELDER SCHOOL DISTRICT**  
**Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual**  
**Foundation**  
**Nonmajor Special Revenue Fund**  
Year Ended June 30, 2023 with Comparative Totals for 2022

	<u>2023</u>			<u>2022</u>
	<u>Final Budgeted Amounts</u>	<u>Actual Amounts</u>	<u>Variance with Final Budget</u>	<u>Actual Amounts</u>
<b>Revenues:</b>				
Local:				
Contributions	\$ 350,000	\$ 352,510	\$ 2,510	\$ 248,343
<b>Expenditures:</b>				
Current:				
Instruction	<u>280,000</u>	<u>312,513</u>	<u>(32,513)</u>	<u>376,036</u>
Excess (deficiency) of revenues over (under) expenditures / net change in fund balances	70,000	39,997	35,023	(127,693)
<b>Fund balances - beginning</b>	<u>663,620</u>	<u>663,620</u>	<u>-</u>	<u>791,313</u>
<b>Fund balances - ending</b>	<u>\$ 733,620</u>	<u>\$ 703,617</u>	<u>\$ 35,023</u>	<u>\$ 663,620</u>

**BOX ELDER SCHOOL DISTRICT**  
**Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual**  
**Student Activities**  
**Nonmajor Special Revenue Fund**  
Year Ended June 30, 2023 with Comparative Totals for 2022

	<b>2023</b>			<b>2022</b>
	<b>Final Budgeted Amounts</b>	<b>Actual Amounts</b>	<b>Variance with Final Budget</b>	<b>Actual Amounts</b>
<b>Revenues:</b>				
Local:				
Other local	\$ 4,400,000	\$ 4,264,553	\$ (135,447)	\$ 4,319,257
<b>Expenditures:</b>				
Current:				
Purchased services	395,297	546,362	(151,065)	867,962
Supplies	4,003,569	3,564,834	438,735	3,231,954
Property	-	41,310	(41,310)	55,059
Other objects	1,134	-	1,134	-
Total expenditures	4,400,000	4,152,506	247,494	4,154,975
Excess of revenues over expenditures / net change in fund balances	-	112,047	112,047	164,282
<b>Fund balances - beginning</b>	3,580,122	3,580,122	-	3,415,840
<b>Fund balances - ending</b>	\$ 3,580,122	\$ 3,692,169	\$ 112,047	\$ 3,580,122

**BOX ELDER SCHOOL DISTRICT**  
**Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual**  
**Pass-Through Taxes**  
**Nonmajor Special Revenue Fund**  
Year Ended June 30, 2023 with Comparative Totals for 2022

	<b>2023</b>			<b>2022</b>
	<b>Final Budgeted Amounts</b>	<b>Actual Amounts</b>	<b>Variance with Final Budget</b>	<b>Actual Amounts</b>
<b>Revenues:</b>				
Local:				
Property taxes	\$ 4,100,000	\$ 4,099,456	\$ (544)	\$ 4,137,687
<b>Expenditures:</b>				
Other objects	4,600,000	4,099,456	500,544	4,137,687
Deficiency of revenues under expenditures / net change in fund balances	(500,000)	-	500,000	-
<b>Fund balances - beginning</b>	-	-	-	-
<b>Fund balances - ending</b>	\$ (500,000)	\$ -	\$ 500,000	\$ -

**BOX ELDER SCHOOL DISTRICT**

**COMPLIANCE REPORTS**

Year Ended June 30, 2023

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**BOX ELDER SCHOOL DISTRICT**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
Year Ended June 30, 2023

Grantor/Pass-through Grantor/Program Title	Federal ALN Number	Pass-through Entity Identifying Number	District's Program Number	Passed Through to Subrecipients	Beginning Receivable (Unearned)	Receipts	Expenditures	Ending Receivable (Unearned)
<b>U.S. DEPARTMENT OF AGRICULTURE:</b>								
Passed through Utah State Board of Education:								
<i>Child Nutrition Cluster:</i>								
School Breakfast Program	10.553	SBP	8000	\$ -	\$ 19,821	\$ 658,822	\$ 644,725	\$ 5,724
National School Lunch Program	10.555	NSLF, NSLP, SCA	8000	-	103,806	2,484,241	2,429,866	49,431
National School Lunch Program (Donated Commodities)	10.555	N/A	8000	-	-	492,642	492,642	-
Fresh Fruit and Vegetable Program	10.582	FFVP	8000	-	-	26,213	26,213	-
Total child nutrition cluster				-	123,627	3,661,918	3,593,446	55,155
COVID-19 Pandemic EBT Administrative Costs	10.649	PEBT	8000	-	-	3,135	3,135	-
Passed through Box Elder County:								
<i>Forest Service Schools and Roads Cluster:</i>								
Schools and Roads - Grants to States	10.665	N/A	7101	-	-	44,786	44,786	-
Total U.S. Department of Agriculture				-	123,627	3,709,839	3,641,367	55,155
<b>U.S. DEPARTMENT OF EDUCATION:</b>								
Passed through Utah State Board of Education:								
<i>Special Education Cluster (IDEA):</i>								
Special Education Grants to States	84.027	FTFL, STAC	7524, 7551	-	1,237,367	2,369,705	2,602,377	1,470,039
COVID-19 Special Education Grants to States	84.027	ARPI	7525	-	122,563	179,998	57,435	-
Special Education Preschool Grants	84.173	PRE	7522	-	-	35,620	162,585	126,965
Total special education cluster (IDEA)				-	1,359,930	2,585,323	2,822,397	1,597,004
Education Stabilization Fund (ESF):								
COVID-19 Governor's Education Relief Fund	84.425C	GEER	7230	-	82,284	89,258	9,914	2,940
COVID-19 American Rescue Plan - Elementary and Secondary School Emergency Relief	84.425U	ARPF	7225	-	293,686	3,267,518	3,708,956	735,124
Total Education Stabilization Fund (ESF)				-	375,970	3,356,776	3,718,870	738,064
Title I Grants to Local Educational Agencies	84.010	TIFT, T1SF	7511, 7801	-	482,573	1,011,153	1,052,271	523,691
Migrant Education State Grant Program	84.011	MGFT	7548	-	29,591	44,417	30,529	15,703
Career and Technical Education - Basic Grants to States	84.048	FLEA, LDSP, FHE	7035, 7400, 7401	663,740	335,853	637,350	1,125,346	823,849
English Language Acquisition State Grants	84.365	ELFT	7880	-	-	40,079	40,079	-
Supporting Effective Instruction State Grants	84.367	2FT	7860	-	131,750	275,880	227,344	83,214
Student Support and Academic Enrichment Program	84.424	4AFT	7905	-	15,057	88,343	73,286	-
Total U.S. Department of Education				663,740	2,730,724	8,039,321	9,090,122	3,781,525
<b>U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES:</b>								
Passed through Utah Department of Health and Human Services:								
<i>Medicaid Cluster</i>								
Medical Assistance Program	93.778	n/a	7699	-	-	228,513	228,513	-
COVID-19 Public Health Emergency Response: Cooperative Agreement for Emergency Response: Public Health Crisis Response	93.354	2227000816	7250	-	17,478	112,911	101,737	6,304
Total U.S. Department of Health and Human Services				-	17,478	341,424	330,250	6,304
<b>CORPORATION FOR NATIONAL AND COMMUNITY SERVICE:</b>								
Passed Through Ogden School District:								
AmeriCorps	94.006	N/A	7355	-	-	29,692	29,692	-
<b>TOTAL FEDERAL AWARDS</b>				<b>\$ 663,740</b>	<b>\$ 2,871,829</b>	<b>\$ 12,120,276</b>	<b>\$ 13,091,431</b>	<b>\$ 3,842,984</b>

The accompanying notes are an integral part of this schedule.

**BOX ELDER SCHOOL DISTRICT**  
**NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**

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**NOTE A – BASIS FOR PRESENTATION**

The accompanying schedule of expenditures of federal awards (the Schedule) includes the federal award activity of Box Elder School District (the District) under programs of the federal government for the year ended June 30, 2023. The information in the Schedule is presented in accordance with the requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Requirements for Federal Awards* (the Uniform Guidance). Because the Schedule presents only a selected portion of the operations of the District, it is not intended to and does not present the financial position, changes in financial position, or cash flows of the District.

**NOTE B – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

Expenditures reported on the Schedule are reported on the modified accrual basis of accounting as described in Note 1 to the District’s basic financial statements. Such expenditures are recognized following the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement.

Donated food commodities are recorded at acquisition value in the District’s *food services fund* as an inventory asset and federal revenue when received totaling \$492,642 for the year ended June 30, 2023. Donated food commodity inventories are recorded as expenditures in the *food services fund* when they are consumed by the schools; for purposes of the Schedule, donated food commodities are also recorded as expenditures when received.

The District has elected not to use the 10-percent de minimis indirect cost rate allowed under the Uniform Guidance.

**NOTE C – RELATIONSHIP TO DISTRICT’S FINANCIAL STATEMENTS**

A reconciliation of federal revenue reported on the District’s basic financial statements and the Schedule for the year ended June 30, 2023 is as follows:

General fund	\$ 9,854,070
Capital projects fund	40,224
Other governmental funds:	
School lunch fund	<u>3,596,581</u>
Total governmental funds	13,490,875
Interest rate subsidy	(40,224)
ERATE	<u>(359,220)</u>
Total federal revenue reported on the schedule of expenditures of federal awards	<u>\$ 13,091,431</u>



Independent Auditor's 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*

Board of Education  
Box Elder School District

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 Box Elder School District (the District), as of and for the year ended June 30, 2023, and the related notes to the financial statements, which collectively comprise the District's basic financial statements, and have issued our report thereon dated November 14, 2023.

### 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 audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, we do not express an opinion on the effectiveness of the District's internal control.

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

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

### Compliance and Other Matters

As part of obtaining reasonable assurance about whether the District's financial statements are free from 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*.

### **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.

*Squire & Company, PC*

Orem, Utah

November 14, 2023



Independent Auditor's Report on Compliance for Each Major Federal Program; Report on Internal Control over Compliance; and Report on Schedule of Expenditures of Federal Awards Required by the Uniform Guidance

Board of Education  
Box Elder School District

**Report on Compliance for Each Major Federal Program**

***Opinion on Each Major Program***

We have audited Box Elder School District (the District)'s compliance with the types of compliance requirements described in the OMB Compliance Supplement that could have a direct and material effect on each of the District's major federal programs for the year ended June 30, 2023. The District's federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

In our opinion, Box Elder School District complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2023.

***Basis for Opinion on Each Major Federal Program***

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America (GAAS); the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States (*Government Auditing Standards*); and the audit requirements of Title 2 U.S. *Code of Federal Regulations* (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Award* (Uniform Guidance). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of the District and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal program. Our audit does not provide a legal determination of the District's compliance with the compliance requirements referred to above.

***Responsibilities of Management for Compliance***

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules and provisions of contracts or grant agreements applicable to the District's federal programs.

## ***Auditor's Responsibilities for the Audit of Compliance***

Our objectives are to obtain reasonable assurance about whether the noncompliance with compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the District's compliance based on our audit. 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, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance 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. Noncompliance with the compliance requirements referred to above is considered material, if there is substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the District's compliance with the requirements of each federal program as a whole.

In performing an audit in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, 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 District's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of the District's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control over compliance. Accordingly, no such opinion is expressed.

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.

## **Report on Internal Control Over Compliance**

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

Our consideration of internal control over compliance was for the limited purpose described in the Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

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

### **Report on Schedule of Expenditures of Federal Awards Required by the Uniform Guidance**

We have audited the governmental activities, each major fund, and the aggregate remaining fund information of Box Elder School District as of and for the year ended June 30, 2023, and the related notes to the financial statements, which collectively comprise the District's basic financial statements. We issued our report thereon dated November 14, 2023, which contained unmodified opinions on those basic financial statements. Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the basic financial statements. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by the Uniform Guidance and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of expenditures of federal awards is fairly stated in all material respects in relation to the basic financial statements as a whole.

*Squire & Company, PC*

Orem, Utah  
November 14, 2023

**BOX ELDER SCHOOL DISTRICT**  
**SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS**  
Year Ended June 30, 2023

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No matters were reported in prior year.

**BOX ELDER SCHOOL DISTRICT**  
**SCHEDULE OF FINDINGS AND QUESTIONED COSTS**  
Year Ended June 30, 2023

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**SECTION I – SUMMARY OF AUDITOR’S RESULTS**

**Financial Statements**

Type of auditor’s report issued:	Unmodified
Internal control over financial reporting:	
Material weakness identified	No
Significant deficiency identified	None reported
Noncompliance material to financial statements noted?	No

**Federal Awards**

Internal control over major federal programs:	
Material weakness identified	No
Significant deficiency identified	None reported
Type of auditor’s report issued on compliance for major programs:	Unmodified
Any audit findings disclosed that are required to be reported in accordance with Uniform Guidance 2 CFR 200.516(a):	No

**Identification of Major Federal Programs**

Name of Federal Program (ALN Number)

- Special Education Cluster (IDEA):*
  - Special Education – Grants to States (IDEA, Part B) (84.027)
  - Special Education – Preschool Grants (IDEA Preschool) (84.173)
- Education Stabilization Fund:
  - Governor’s Emergency Education Relief (GEER) Fund (84.425C)
  - American Rescue Plan – Elementary and Secondary School Emergency Relief (84.425U)
- Career and Technical Education – Basic Grants to States (Perkins V) (84.048A)

Dollar threshold used to distinguish between type A and type B programs:	\$ 750,000
Auditee qualified as low-risk auditee?	No

**SECTION II – FINANCIAL STATEMENT FINDINGS**

No matters were reported.

**SECTION III – FEDERAL AWARD FINDINGS AND QUESTIONED COSTS**

No matters were reported.



Independent Auditor's Report on Compliance  
and Report on Internal Control over Compliance  
Required by the *State Compliance Audit Guide*

Board of Education  
Box Elder School District

**Report on Compliance**

We have audited the compliance of Box Elder School District (the District) with the following applicable state compliance requirements described in the *State Compliance Audit Guide*, issued by the Office of the Utah State Auditor, for the year ended June 30, 2023.

Budgetary Compliance  
Fund Balance  
Fraud Risk Assessment  
Cash management  
Tax Levy Revenue Recognition  
Open and Public Meetings Act  
Internal Control Systems  
Public Education Programs

In our opinion, except for the noncompliance described in the Basis for Qualified Opinions section of our report, Box Elder School District complied, in all material respects, with the compliance requirements referred to above for the year ended June 30, 2023.

***Basis for Qualified Opinion on Compliance***

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the *State Compliance Audit Guide*, issued by the Office of the Utah State Auditor. Our responsibilities under those standards and the *State Compliance Audit Guide* are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of the District and to meet our other ethical responsibilities, in accordance with 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 opinion on compliance. Our audit does not provide a legal determination of the District's compliance with the compliance requirements referred to above.

As described below, the District did not comply with requirements regarding Public Education Programs described in the *State Compliance Audit Guide*, issued by the Office of the Utah State Auditor

*School fees* – We noted the District did not obtain approval from the District’s board of education for all fees charged by the District as required by R277-407-6. We recommend that the District review the fees charged by the District and ensure it is meeting all applicable compliance requirements.

*Procurement* – We noted one transaction which the District did not obtain competitive bids as required by the District’s purchasing policy. We recommend the District review its purchasing processes to ensure competitive bids are obtained when required.

*Views of responsible officials* – The District will review its policies and internal controls and ensure timely action is taken when noncompliance is identified.

Compliance with such requirements is necessary, in our opinion, for District to comply with the requirements applicable to the Public Education Program.

### ***Responsibilities of Management for Compliance***

Management is responsible for compliance with the state compliance requirements referred to above.

### ***Auditor’s Responsibilities for the Audit of Compliance***

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the District’s compliance based on our audit. 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, Government Auditing Standards, and the *State Compliance Audit Guide* will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material, if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the District’s compliance with the requirements of the *State Compliance Audit Guide* as a whole

In performing an audit in accordance with GAAS, *Government Auditing Standards*, and the *State Compliance Audit Guide*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, 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 District’s compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of the District’s internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the *State Compliance Audit Guide*, but not for the purpose of expressing an opinion on the effectiveness of the District’s internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

### ***Other Matters***

The results of our auditing procedures disclosed instances of noncompliance, which are required to be reported in accordance with the *State Compliance Audit Guide* and which are described below. Our opinion on compliance is not modified with respect to these matters.

*Budgetary compliance* – Utah Code 53G-7-36 requires that expenditures not be in excess of the total budgeted amounts. For the year ended June 30, 2023, the District exceeded budgeted expenditures in the *Capital Projects Fund* and *Foundation Fund*.

*Cash management* – Utah Code 51-7-14 requires the District to file a written report with the Utah Money Management Council containing information about the deposits and investments held by the District. We noted that the amounts reported for two accounts did not agree to the bank balances at June 30, 2023.

*Views of responsible officials* – The District will review its policies and internal controls and ensure timely action is taken when noncompliance is identified.

*Government Auditing Standards* requires the auditor to perform limited procedures on District's response to the noncompliance findings identified in our compliance audit described previously. The District's response was not subjected to the other auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

### **Report on Internal Control over Compliance**

Our consideration of internal control over compliance was for the limited purpose described in the Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance and therefore, material weaknesses or significant deficiencies may exist that were not identified. However, as discussed below, we did identify certain deficiencies in internal control over compliance that we consider to be material weaknesses

*A deficiency in internal control over compliance* exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a state compliance requirement on a timely basis. *A material weakness in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a state compliance requirement will not be prevented, or detected and corrected, on a timely basis.

*A significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a state compliance requirement that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance. We consider the deficiencies identified in the Basis for Qualified Opinion on Compliance paragraph to be material weaknesses:

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

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

Squire & Company, PC

Orem, Utah  
November 14, 2023

### BRHS Turf Field Donations (50% of Total Cost)

Name	Date Donated	Amount Donated	\$	982,183.94
Rupp Exacuation (In Kind Donation)	4/29/2021	\$93,746.00	\$	888,437.94 81%
Golden Spike Powersports	12/31/2020	\$25,000.00	\$	863,437.94 76%
Nucor Steel	5/24/2021	\$40,000.00	\$	823,437.94 68%
Golden Spike Powersports	6/14/2021	\$25,000.00	\$	798,437.94 63%
Crump Reese	6/24/2021	\$50,000.00	\$	748,437.94 52%
Lewis Construction Services	6/24/2021	\$20,000.00	\$	728,437.94 48%
Crump Reese	1/14/2022	\$50,000.00	\$	678,437.94 38%
Employee Donations	7/14/2022	\$220.00	\$	678,217.94 38%
Golden Spike Powersports	8/19/2022	\$25,000.00	\$	653,217.94 33%
Shico, Inc.	9/28/2022	\$5,000.00	\$	648,217.94 32%
Chanshare Select, Inc.	9/29/2022	\$10,000.00	\$	638,217.94 30%
Lewis Construction Services	12/9/2022	\$20,000.00	\$	618,217.94 26%
Employee Donations	7/11/2023	\$240.00	\$	617,977.94 26%
Chanshare Select, Inc.	8/23/2023	\$10,000.00	\$	607,977.94 26%
Shico Inc.	10/11/2023	\$5,000.00	\$	602,977.94 26%
Golden Spike Powersports	11/20/2023	\$25,000.00	\$	577,977.94 26%

<b>Total Owing</b>	<b>50%</b>	<b>\$491,091.97</b>		
<b>Total Received</b>		<b>\$404,206.00</b>		<b>\$86,885.97 DUE</b>
(Cash Received)		\$310,460.00		

### BEHS Turf Field Donations (50% of Total Cost)

Name	Date Donated	Amount Donated	\$	1,220,075.04
Jubilee of Trees	12/15/2023	\$20,790.20	\$	1,199,284.84 98%
Whitaker Construction	10/3/2023	\$60,000.00	\$	1,139,284.84 95%

<b>Total Owing</b>	<b>50%</b>	<b>\$610,037.52</b>		
<b>Total Received</b>		<b>\$80,790.20</b>		<b>\$529,247.32 DUE</b>
(Cash Received)		\$80,790.20		

**MONTHLY FINANCIAL REPORT**  
**NOVEMBER 30, 2023**

	<b>ENDING NOV 2023</b>	<b>2023-24</b>	<b>2023-24</b>	<b>Curr Bud vs Actual</b>	<b>Prev Bud vs Actual</b>	<b>2022-23</b>	<b>2022-23</b>
	<b>Description</b>	<b>Revised</b>	<b>YTD</b>	<b>%</b>	<b>%</b>	<b>YTD</b>	<b>Actual</b>
	<b>Percent of Fiscal Year completed</b>			<b>42%</b>	<b>42%</b>		
	<b>Percent of 9 month contract completed</b>			<b>33%</b>	<b>33%</b>		
<b>1</b>	<b>GENERAL FUND (M&amp;O) FUND (10)</b>						
<b>2</b>							
<b>3</b>	<b>REVENUE:</b>						
<b>4</b>	<b>Local</b>						
<b>5</b>	<b>Property</b>	28,900,000	1,605,728	5.6%	6.5%	1,912,090	29,305,305
<b>6</b>	<b>Tuitions</b>	450,000	94,627	21.0%	19.5%	91,810	470,779
<b>7</b>	<b>Inv Earnings</b>	250,000	590,644	236.3%	18.7%	247,239	1,319,767
<b>8</b>	<b>Indirect Costs</b>	325,000		0.0%	0.0%		969,682
<b>9</b>	<b>Rental Fees/Building/Field</b>	90,000	30,077	33.4%	25.1%	21,264	84,848
<b>10</b>	<b>Other</b>	1,090,000	140,829	12.9%	5.1%	40,335	793,712
<b>11</b>	<b>State</b>	90,355,626	44,010,607	48.7%	49.7%	39,431,528	79,395,835
<b>12</b>	<b>Federal</b>	5,750,000	1,811,291	31.5%	2.7%	259,656	9,512,564
<b>13</b>	<b>Misc./ Fund Bal</b>	250,000		0.0%	0.0%		0
<b>14</b>	<b>TOTAL M &amp; O</b>						
<b>15</b>	<b>REVENUE</b>	<b>127,460,626</b>	<b>48,283,803</b>	<b>37.9%</b>	<b>34.5%</b>	<b>42,003,922</b>	<b>121,852,492</b>
<b>16</b>	<b>Beg Balance</b>						<b>1,642,130</b>
<b>17</b>	<b>Less:</b>						
<b>18</b>	<b>Ending Balance</b>						
<b>19</b>	<b>TOTAL M &amp; O FUNDS</b>						
<b>20</b>	<b>available</b>	<b>127,460,626</b>	<b>48,283,803</b>	<b>37.9%</b>	<b>34.0%</b>	<b>42,003,922</b>	<b>123,494,622</b>
<b>21</b>	<b>EXPENDITURES:</b>						
<b>22</b>	<b>Instruction (1000)</b>						
<b>23</b>	<b>Salaries</b>	62,083,815	19,097,724	30.8%	34.8%	16,673,092	47,974,248
<b>24</b>	<b>Benefits</b>	21,205,976	6,113,968	28.8%	36.6%	6,864,790	18,781,014
<b>25</b>	<b>Purchased Serv.</b>	3,824,104	562,946	14.7%	36.0%	1,018,890	2,826,365
<b>26</b>	<b>Supplies/Textbooks</b>	5,385,400	1,195,124	22.2%	53.5%	3,678,395	6,872,811
<b>27</b>	<b>Equipment</b>	1,600,000	19,422	1.2%	11.6%	45,869	393,818
<b>28</b>	<b>Other</b>	715,000	19,386	2.7%	0.2%	1,080	633,919
<b>29</b>	<b>Total</b>	<b>94,814,295</b>	<b>27,008,570</b>	<b>28.5%</b>	<b>36.5%</b>	<b>28,282,115</b>	<b>77,482,175</b>
<b>30</b>							
<b>31</b>	<b>Student Services (2100)</b>						
<b>32</b>	<b>Salaries</b>	4,103,024	1,567,870	38.2%	37.7%	1,406,130	3,730,022
<b>33</b>	<b>Benefits</b>	1,500,511	595,273	39.7%	38.0%	553,319	1,456,806
<b>34</b>	<b>Other</b>	410,000	62,041	15.1%	37.4%	182,033	486,996
<b>35</b>	<b>Total</b>	<b>6,013,535</b>	<b>2,225,183</b>	<b>37.0%</b>	<b>37.7%</b>	<b>2,141,482</b>	<b>5,673,824</b>
<b>36</b>							
<b>37</b>	<b>Instructional Staff (2200)</b>						
<b>38</b>	<b>Salaries</b>	1,929,567	679,651	35.2%	40.7%	639,632	1,572,334
<b>39</b>	<b>Benefits</b>	645,466	271,257	42.0%	41.9%	255,280	608,931
<b>40</b>	<b>Other</b>	662,972	324,006	48.9%	27.2%	175,203	643,662
<b>41</b>	<b>Total</b>	<b>3,238,005</b>	<b>1,274,915</b>	<b>39.4%</b>	<b>37.9%</b>	<b>1,070,116</b>	<b>2,824,927</b>

**MONTHLY FINANCIAL REPORT**  
**NOVEMBER 30, 2023**

	<b>ENDING NOV 2023</b>	<b>2023-24</b>	<b>2023-24</b>	<b>Curr Bud vs Actual</b>	<b>Prev Bud vs Actual</b>	<b>2022-23</b>	<b>2022-23</b>
	<b>Description</b>	<b>Revised</b>	<b>YTD</b>	<b>%</b>	<b>%</b>	<b>YTD</b>	<b>Actual</b>
	<b>Percent of Fiscal Year completed</b>			<b>42%</b>	<b>42%</b>		
	<b>Percent of 9 month contract completed</b>			<b>33%</b>	<b>33%</b>		
<b>42</b>	<b>District Administration (2300)</b>						
<b>43</b>	<b>Salaries</b>	<b>408,979</b>	<b>183,659</b>	<b>44.9%</b>	<b>41.7%</b>	<b>154,916</b>	<b>371,799</b>
<b>44</b>	<b>Benefits</b>	<b>209,100</b>	<b>80,096</b>	<b>38.3%</b>	<b>46.2%</b>	<b>70,096</b>	<b>151,856</b>
<b>45</b>	<b>Purch Services</b>	<b>370,000</b>	<b>107,170</b>	<b>29.0%</b>	<b>49.6%</b>	<b>110,866</b>	<b>223,319</b>
<b>46</b>	<b>Liability Insurance</b>	<b>181,715</b>	<b>0</b>	<b>0.0%</b>	<b>0.0%</b>	<b>0</b>	<b>173,062</b>
<b>47</b>	<b>Supplies</b>	<b>49,000</b>	<b>19,514</b>	<b>39.8%</b>	<b>44.8%</b>	<b>23,943</b>	<b>53,428</b>
<b>48</b>	<b>Other</b>	<b>50,000</b>	<b>26,364</b>	<b>52.7%</b>	<b>53.7%</b>	<b>26,769</b>	<b>49,848</b>
<b>49</b>	<b>Total</b>	<b>1,268,794</b>	<b>416,803</b>	<b>32.9%</b>	<b>37.8%</b>	<b>386,591</b>	<b>1,023,312</b>
<b>50</b>	<b>School Administration (2400)</b>						
<b>51</b>	<b>Salaries</b>	<b>5,678,870</b>	<b>2,012,426</b>	<b>35.4%</b>	<b>38.9%</b>	<b>1,830,325</b>	<b>4,708,064</b>
<b>52</b>	<b>Benefits</b>	<b>2,187,422</b>	<b>777,808</b>	<b>35.6%</b>	<b>39.3%</b>	<b>738,633</b>	<b>1,880,992</b>
<b>53</b>	<b>Prof Serv/Travel</b>	<b>98,800</b>	<b>26,251</b>	<b>26.6%</b>	<b>7.3%</b>	<b>4,678</b>	<b>64,103</b>
<b>54</b>	<b>Other</b>	<b>16,500</b>	<b>14,169</b>	<b>85.9%</b>	<b>100.0%</b>	<b>12,745</b>	<b>12,745</b>
<b>55</b>	<b>Total</b>	<b>7,981,592</b>	<b>2,830,654</b>	<b>35.5%</b>	<b>38.8%</b>	<b>2,586,381</b>	<b>6,665,904</b>
<b>56</b>							
<b>57</b>	<b>Business &amp; Support (2500)</b>						
<b>58</b>	<b>Salaries</b>	<b>845,411</b>	<b>293,123</b>	<b>34.7%</b>	<b>43.3%</b>	<b>333,924</b>	<b>770,339</b>
<b>59</b>	<b>Benefits</b>	<b>316,780</b>	<b>107,876</b>	<b>34.1%</b>	<b>42.2%</b>	<b>121,411</b>	<b>287,982</b>
<b>60</b>	<b>Purchased Services</b>	<b>244,060</b>	<b>49,968</b>	<b>20.5%</b>	<b>26.4%</b>	<b>50,011</b>	<b>189,625</b>
<b>61</b>	<b>Other</b>	<b>35,000</b>	<b>316</b>	<b>0.9%</b>	<b>3.6%</b>	<b>1,977</b>	<b>55,108</b>
<b>62</b>	<b>Total</b>	<b>1,441,251</b>	<b>451,283</b>	<b>31.3%</b>	<b>38.9%</b>	<b>507,323</b>	<b>1,303,053</b>
<b>63</b>							
<b>64</b>	<b>Operation &amp; Maintenance (2600)</b>						
<b>65</b>	<b>Salaries</b>	<b>6,264,165</b>	<b>2,575,047</b>	<b>41.1%</b>	<b>41.5%</b>	<b>2,361,608</b>	<b>5,694,695</b>
<b>66</b>	<b>Benefits</b>	<b>2,350,968</b>	<b>984,677</b>	<b>41.9%</b>	<b>42.8%</b>	<b>940,544</b>	<b>2,196,585</b>
<b>67</b>	<b>Electricity</b>	<b>1,129,683</b>	<b>375,246</b>	<b>33.2%</b>	<b>33.8%</b>	<b>333,187</b>	<b>984,716</b>
<b>68</b>	<b>Purchased Service</b>	<b>802,000</b>	<b>299,308</b>	<b>37.3%</b>	<b>43.0%</b>	<b>262,137</b>	<b>609,313</b>
<b>69</b>	<b>Telephone</b>	<b>362,130</b>	<b>68,941</b>	<b>19.0%</b>	<b>26.1%</b>	<b>81,895</b>	<b>314,327</b>
<b>70</b>	<b>Natural Gas</b>	<b>958,304</b>	<b>75,874</b>	<b>7.9%</b>	<b>6.8%</b>	<b>58,015</b>	<b>855,629</b>
<b>71</b>	<b>Prop Insurance</b>	<b>345,000</b>		<b>0.0%</b>	<b>0.0%</b>		<b>317,730</b>
<b>72</b>	<b>Repair</b>	<b>387,000</b>	<b>167,198</b>	<b>43.2%</b>	<b>42.6%</b>	<b>91,383</b>	<b>214,375</b>
<b>73</b>	<b>Supplies</b>	<b>798,570</b>	<b>414,306</b>	<b>51.9%</b>	<b>42.7%</b>	<b>310,011</b>	<b>725,973</b>
<b>74</b>	<b>Other</b>	<b>2,500</b>		<b>0.0%</b>	<b>0.0%</b>		<b>323</b>
<b>75</b>	<b>ESSER III A/C</b>	<b>4,000,000</b>	<b>1,726,815</b>	<b>43.2%</b>	<b>11.4%</b>	<b>257,699</b>	<b>2,268,341</b>
<b>76</b>							
<b>77</b>	<b>Total</b>	<b>17,400,320</b>	<b>6,687,412</b>	<b>38.4%</b>	<b>33.1%</b>	<b>4,696,478</b>	<b>14,182,008</b>
<b>78</b>							

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	<b>ENDING NOV 2023</b>	<b>2023-24</b>	<b>2023-24</b>	<b>Curr Bud vs Actual</b>	<b>Prev Bud vs Actual</b>	<b>2022-23</b>	<b>2022-23</b>
	<b>Description</b>	<b>Revised</b>	<b>YTD</b>	<b>%</b>	<b>%</b>	<b>YTD</b>	<b>Actual</b>
	<b>Percent of Fiscal Year completed</b>			<b>42%</b>	<b>42%</b>		
	<b>Percent of 9 month contract completed</b>			<b>33%</b>	<b>33%</b>		
<b>79</b>	<b>Transportation (2700)</b>						
<b>80</b>	<b>Salaries</b>	<b>3,800,436</b>	<b>1,281,518</b>	<b>33.7%</b>	<b>33.0%</b>	<b>1,094,102</b>	<b>3,319,224</b>
<b>81</b>	<b>Benefits</b>	<b>1,008,265</b>	<b>444,508</b>	<b>44.1%</b>	<b>38.1%</b>	<b>349,408</b>	<b>916,070</b>
<b>82</b>	<b>Purch Serv</b>	<b>255,000</b>	<b>141,061</b>	<b>55.3%</b>	<b>25.9%</b>	<b>59,185</b>	<b>228,853</b>
<b>83</b>	<b>Fuel</b>	<b>1,013,018</b>	<b>243,252</b>	<b>24.0%</b>	<b>18.2%</b>	<b>137,649</b>	<b>755,801</b>
<b>84</b>	<b>Supplies</b>	<b>858,036</b>	<b>158,240</b>	<b>18.4%</b>	<b>17.0%</b>	<b>137,458</b>	<b>807,944</b>
<b>85</b>	<b>Other/Property</b>	<b>142,010</b>		<b>0.0%</b>	<b>96.5%</b>	<b>4,228</b>	<b>4,382</b>
<b>86</b>	<b>Total</b>	<b>7,076,765</b>	<b>2,268,578</b>	<b>32.1%</b>	<b>29.5%</b>	<b>1,782,030</b>	<b>6,032,274</b>
<b>87</b>	<b>Community Services (3300)</b>						
<b>88</b>	<b>Salary</b>	<b>721,479</b>	<b>294,277</b>	<b>40.8%</b>	<b>41.1%</b>	<b>269,486</b>	<b>655,890</b>
<b>89</b>	<b>Benefits</b>	<b>213,685</b>	<b>82,589</b>	<b>38.6%</b>	<b>41.3%</b>	<b>77,544</b>	<b>187,913</b>
<b>90</b>	<b>Purchased Serv</b>	<b>30,000</b>	<b>6,216</b>	<b>20.7%</b>	<b>34.5%</b>	<b>4,496</b>	<b>13,030</b>
<b>91</b>	<b>Supplies/Util</b>	<b>110,500</b>	<b>37,057</b>	<b>33.5%</b>	<b>28.8%</b>	<b>20,427</b>	<b>70,938</b>
<b>92</b>	<b>Property</b>	<b>8,500</b>	<b>4,708</b>	<b>55.4%</b>	<b>8.4%</b>	<b>400</b>	<b>4,767</b>
<b>93</b>	<b>Other Objects</b>	<b>15,550</b>	<b>3,204</b>	<b>20.6%</b>	<b>28.5%</b>	<b>1,505</b>	<b>5,277</b>
<b>94</b>	<b>Desig. Fund Bal</b>						
<b>95</b>	<b>Total</b>	<b>1,099,714</b>	<b>428,051</b>	<b>38.9%</b>	<b>39.9%</b>	<b>373,857</b>	<b>937,816</b>
<b>96</b>	<b>Total Expenditures</b>	<b>140,334,271</b>	<b>43,591,449</b>	<b>31.1%</b>	<b>36.0%</b>	<b>41,826,374</b>	<b>116,125,293</b>
<b>97</b>	<b>Interfund Trans</b>		<b>877</b>				
<b>98</b>	<b>Change Desig Fund Bal</b>						
<b>99</b>	<b>Other/Budget Cuts</b>						
<b>100</b>	<b>TOTAL EXPENDITURERS</b>						
<b>101</b>	<b>M &amp; O</b>	<b>140,334,271</b>	<b>43,592,326</b>	<b>31.06%</b>	<b>36.0%</b>	<b>41,826,374</b>	<b>116,125,293</b>

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	<b>ENDING NOV 2023</b>	<b>2023-24</b>	<b>2023-24</b>	<b>Curr Bud vs Actual</b>	<b>Prev Bud vs Actual</b>	<b>2022-23</b>	<b>2022-23</b>
	<b>Description</b>	<b>Revised</b>	<b>YTD</b>	<b>%</b>	<b>%</b>	<b>YTD</b>	<b>Actual</b>
	<b>Percent of Fiscal Year completed</b>			<b>42%</b>	<b>42%</b>		
	<b>Percent of 9 month contract completed</b>			<b>33%</b>	<b>33%</b>		
<b>102</b>	<b>School Activity Fund (21)</b>						
<b>103</b>							
<b>104</b>	<b>REVENUE:</b>						
<b>105</b>	<b>School Deposits</b>	<b>4,500,000</b>	<b>2,358,706</b>	<b>52.4%</b>	<b>46.1%</b>	<b>1,965,083</b>	<b>4,264,562</b>
<b>106</b>							
<b>107</b>	<b>Other</b>					<b>0</b>	
<b>108</b>	<b>Total Revenue</b>	<b>4,500,000</b>	<b>2,358,706</b>	<b>52.4%</b>	<b>46.1%</b>	<b>1,965,083</b>	<b>4,264,562</b>
<b>109</b>	<b>EXPENDITURES:</b>						
<b>110</b>	<b>Purchased Services</b>	<b>860,200</b>	<b>170,147</b>	<b>19.8%</b>	<b>26.4%</b>	<b>154,189</b>	<b>583,560</b>
<b>111</b>	<b>Supplies</b>	<b>3,064,800</b>	<b>1,383,268</b>	<b>45.1%</b>	<b>34.8%</b>	<b>1,149,357</b>	<b>3,299,016</b>
<b>112</b>	<b>Equipment/Property</b>	<b>290,000</b>	<b>450</b>	<b>0.2%</b>	<b>46.0%</b>	<b>18,294</b>	<b>39,796</b>
<b>113</b>	<b>Desig/Other/Adm</b>	<b>285,000</b>	<b>84,891</b>	<b>29.8%</b>	<b>34.9%</b>	<b>68,965</b>	<b>197,681</b>
<b>114</b>	<b>Total Expenditures</b>						
<b>115</b>	<b>School Activity</b>	<b>4,500,000</b>	<b>1,638,756</b>	<b>36.4%</b>	<b>33.8%</b>	<b>1,390,805</b>	<b>4,120,052</b>
<b>116</b>	<b>DEBT SERVICE FUND (31)</b>						
<b>117</b>							
<b>118</b>	<b>REVENUE:</b>						
<b>119</b>	<b>Property Tax</b>	<b>3,351,027</b>	<b>191,310</b>	<b>5.7%</b>	<b>6.4%</b>	<b>235,299</b>	<b>3,882,041</b>
<b>120</b>	<b>Interest</b>	<b>106,200</b>	<b>147,114</b>	<b>138.5%</b>	<b>18.2%</b>	<b>26,597</b>	<b>145,766</b>
<b>121</b>	<b>Other</b>						
<b>122</b>	<b>Total</b>	<b>3,457,227</b>	<b>338,424</b>	<b>9.8%</b>	<b>6.8%</b>	<b>261,896</b>	<b>3,827,807</b>
<b>123</b>	<b>Beginning Bal</b>	<b>4,412,508</b>		<b>0.0%</b>	<b>79.3%</b>	<b>5,524,003</b>	<b>6,963,672</b>
<b>124</b>	<b>LESS:</b>						
<b>125</b>	<b>Ending Balance</b>			<b>0.0%</b>	<b>65.7%</b>	<b>2,899,149</b>	<b>4,412,508</b>
<b>126</b>	<b>Funds Available</b>	<b>4,298,485</b>		<b>0.0%</b>	<b>38.5%</b>	<b>2,899,149</b>	<b>7,536,479</b>
<b>127</b>	<b>EXPENDITURE:</b>						
<b>128</b>	<b>Bond Debt</b>	<b>3,521,250</b>	<b>2,949,773</b>	<b>68.6%</b>	<b>88.8%</b>	<b>2,886,750</b>	<b>3,252,000</b>
<b>129</b>	<b>Fees</b>	<b>50,000</b>		<b>0.0%</b>	<b>0.0%</b>		<b>3,000</b>
<b>130</b>	<b>Other Uses</b>					<b>0</b>	<b>0</b>
<b>131</b>	<b>Total</b>	<b>3,571,250</b>	<b>2,949,773</b>	<b>82.6%</b>	<b>88.7%</b>	<b>2,886,750</b>	<b>3,255,000</b>

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	<b>Description</b>	<b>Revised</b>	<b>YTD</b>	<b>%</b>	<b>%</b>	<b>YTD</b>	<b>Actual</b>
	<b>Percent of Fiscal Year completed</b>			<b>42%</b>	<b>42%</b>		
	<b>Percent of 9 month contract completed</b>			<b>33%</b>	<b>33%</b>		
<b>132</b>	<b>CAPITAL OUTLAY FUND (32)</b>						
<b>133</b>							
<b>134</b>	<b>REVENUE:</b>						
<b>135</b>	<b>Property Tax</b>	<b>11,640,438</b>	<b>649,604</b>	<b>5.6%</b>	<b>6.7%</b>	<b>739,140</b>	<b>10,988,589</b>
<b>136</b>	<b>Interest</b>	<b>170,500</b>	<b>392,575</b>	<b>230.2%</b>	<b>23.5%</b>	<b>180,644</b>	<b>768,832</b>
<b>137</b>	<b>Other</b>	<b>52,000</b>	<b>22,401</b>	<b>43.1%</b>	<b>45.9%</b>	<b>53,206</b>	<b>116,016</b>
<b>138</b>	<b>State</b>	<b>1,835,469</b>	<b>7,115</b>	<b>0.4%</b>	<b>43.4%</b>	<b>1,627,962</b>	<b>3,754,299</b>
<b>139</b>	<b>Federal /MBA</b>	<b>250,000</b>	<b>15,084</b>	<b>6.0%</b>	<b>0.0%</b>	<b>0</b>	<b>20,112</b>
<b>140</b>	<b>Ins./Prop.Recry</b>	<b>220,000</b>	<b>920,826</b>	<b>418.6%</b>	<b>0.0%</b>	<b>0</b>	<b>24,991</b>
<b>141</b>	<b>Total Revenue</b>	<b>14,168,407</b>	<b>2,007,605</b>	<b>14.2%</b>	<b>16.6%</b>	<b>2,600,953</b>	<b>15,672,839</b>
<b>142</b>	<b>Lease Revenue MBA</b>						
<b>143</b>	<b>Other Sources(F50)</b>	<b>345,580</b>					
<b>144</b>	<b>Desig. Fund Bal</b>						
<b>145</b>	<b>TOTAL REVENUE CAPITAL</b>						
<b>146</b>	<b>OUTLAY</b>	<b>14,513,987</b>	<b>2,007,605</b>	<b>13.8%</b>	<b>16.6%</b>	<b>2,600,953</b>	<b>15,672,839</b>
<b>147</b>	<b>Beg. Balance</b>	<b>2,638,711</b>					<b>17,523,561</b>
<b>148</b>	<b>Less:</b>						
<b>149</b>	<b>Ending Balance</b>	<b>3,505,600</b>					<b>2,638,711</b>
<b>150</b>	<b>Capital Outlay Funds</b>						
<b>151</b>	<b>available</b>	<b>13,647,098</b>	<b>2,007,605</b>			<b>2,600,953</b>	<b>30,557,688</b>

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	<b>Description</b>	<b>Revised</b>	<b>YTD</b>	<b>%</b>	<b>%</b>	<b>YTD</b>	<b>Actual</b>
	<b>Percent of Fiscal Year completed</b>			<b>42%</b>	<b>42%</b>		
	<b>Percent of 9 month contract completed</b>			<b>33%</b>	<b>33%</b>		
<b>152</b>	<b>EXPENDITURES:</b>						
<b>153</b>	<b>Oper/Maint</b>		<b>2,606</b>	<b>0.0%</b>	<b>0.0%</b>	<b>0</b>	
<b>154</b>	<b>Other Equipment</b>			<b>0.0%</b>	<b>0.0%</b>	<b>0</b>	
<b>155</b>	<b>Purchased Services</b>	<b>5,000</b>	<b>2,500</b>	<b>50.0%</b>	<b>72.2%</b>	<b>5,188</b>	<b>7,188</b>
<b>156</b>	<b>Technology/Software</b>	<b>2,500,000</b>	<b>456,679</b>	<b>18.3%</b>	<b>52.4%</b>	<b>747,305</b>	<b>1,425,789</b>
<b>157</b>	<b>Improvement</b>						
<b>158</b>	<b>Buildings Maint</b>	<b>2,200,000</b>	<b>877,477</b>	<b>39.9%</b>	<b>79.8%</b>	<b>810,927</b>	<b>1,016,206</b>
<b>159</b>	<b>Vehicles/Buses</b>	<b>1,100,000</b>	<b>47,518</b>	<b>4.3%</b>	<b>81.9%</b>	<b>1,371,946</b>	<b>1,674,969</b>
<b>160</b>	<b>Furniture/Equip</b>	<b>1,600,500</b>	<b>2,089,791</b>	<b>130.6%</b>	<b>22.9%</b>	<b>360,522</b>	<b>1,576,492</b>
<b>161</b>	<b>Other Objects</b>		<b>340</b>	<b>0.0%</b>	<b>0.0%</b>		
<b>162</b>	<b>Vehicle charges</b>						
<b>163</b>	<b>Total Capital</b>	<b>7,405,500</b>	<b>3,476,911</b>	<b>47.0%</b>	<b>57.8%</b>	<b>3,295,888</b>	<b>5,700,646</b>
<b>164</b>	<b>Other/Portables</b>			<b>0.0%</b>	<b>0.0%</b>	<b>0</b>	
<b>165</b>	<b>Grouse Creek</b>	<b>1,850,000</b>	<b>349,312</b>	<b>18.9%</b>	<b>77.3%</b>	<b>1,174,949</b>	<b>1,520,734</b>
<b>166</b>	<b>Golden Spike</b>	<b>2,100,000</b>	<b>1,520,823</b>	<b>72.4%</b>	<b>19.8%</b>	<b>1,178,627</b>	<b>5,956,980</b>
<b>167</b>	<b>HS Athletic Facilities</b>	<b>1,285,000</b>		<b>0.0%</b>	<b>0.0%</b>	<b>0</b>	<b>0</b>
<b>168</b>	<b>Property/Other</b>	<b>1,500,000</b>	<b>21,712</b>	<b>1.4%</b>	<b>105.3%</b>	<b>349,219</b>	<b>331,633</b>
<b>169</b>	<b>Total Construction</b>	<b>6,735,000</b>	<b>1,891,846</b>	<b>28.1%</b>	<b>34.6%</b>	<b>2,702,794</b>	<b>7,809,347</b>
<b>170</b>	<b>Desig. F Bal</b>						
<b>171</b>	<b>MBA/Bond Fee/Fund 50</b>	<b>1,990,500</b>	<b>1,675,801</b>	<b>84.2%</b>	<b>87.5%</b>	<b>1,661,278</b>	<b>1,897,580</b>
<b>172</b>	<b>Other</b>		<b>426</b>				<b>1,061</b>
<b>173</b>	<b>TOTAL EXPENDITURES C*</b>						
<b>174</b>	<b>OUTLAY</b>	<b>16,131,000</b>	<b>7,044,983</b>	<b>43.7%</b>	<b>49.7%</b>	<b>7,659,961</b>	<b>15,408,634</b>

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	<b>Description</b>	<b>Revised</b>	<b>YTD</b>	<b>%</b>	<b>%</b>	<b>YTD</b>	<b>Actual</b>
	<b>Percent of Fiscal Year completed</b>			<b>42%</b>	<b>42%</b>		
	<b>Percent of 9 month contract completed</b>			<b>33%</b>	<b>33%</b>		
<b>175</b>	<b>SCHOOL FOOD SERVICE FUND (49)</b>						
<b>176</b>							
<b>177</b>	<b>REVENUE:</b>						
<b>178</b>	<b>Lunch Sales</b>	<b>1,371,500</b>	<b>390,864</b>	<b>28.5%</b>	<b>26.0%</b>	<b>357,788</b>	<b>1,374,329</b>
<b>179</b>	<b>State</b>	<b>782,400</b>	<b>437,042</b>	<b>55.9%</b>	<b>23.7%</b>	<b>183,091</b>	<b>772,140</b>
<b>180</b>	<b>Federal</b>	<b>2,545,000</b>	<b>850,682</b>	<b>33.4%</b>	<b>19.2%</b>	<b>691,648</b>	<b>3,596,580</b>
<b>181</b>	<b>Other/Inventory Adj</b>	<b>3,500</b>	<b>0</b>			<b>0</b>	
<b>182</b>	<b>TOTAL REVENUE SCHOOL</b>						
<b>183</b>	<b>FOODS</b>	<b>4,702,400</b>	<b>1,678,587</b>	<b>35.7%</b>	<b>21.5%</b>	<b>1,232,527</b>	<b>5,743,050</b>
<b>184</b>	<b>Beg. Balance</b>	<b>5,371,320</b>					<b>5,604,342</b>
<b>185</b>	<b>Less:</b>						
<b>186</b>	<b>Ending Balance</b>	<b>5,210,025</b>					<b>5,371,320</b>
<b>187</b>	<b>School Food Service Funds</b>						
<b>188</b>	<b>available</b>	<b>4,863,695</b>	<b>1,678,587</b>	<b>34.5%</b>	<b>20.6%</b>	<b>1,232,527</b>	<b>5,976,071</b>
<b>189</b>	<b>EXPENDITURES:</b>						
<b>190</b>	<b>Salaries</b>	<b>1,925,494</b>	<b>652,882</b>	<b>33.9%</b>	<b>37.7%</b>	<b>630,798</b>	<b>1,674,343</b>
<b>191</b>	<b>Benefits</b>	<b>739,977</b>	<b>206,764</b>	<b>27.9%</b>	<b>42.6%</b>	<b>203,502</b>	<b>477,229</b>
<b>192</b>	<b>Food/Supplies</b>	<b>3,198,000</b>	<b>804,999</b>	<b>25.2%</b>	<b>30.6%</b>	<b>748,395</b>	<b>2,449,145</b>
<b>193</b>	<b>Equipment</b>	<b>55,000</b>	<b>1,978</b>	<b>3.6%</b>	<b>63.6%</b>	<b>24,800</b>	<b>38,994</b>
<b>194</b>	<b>Other Costs</b>	<b>25,000</b>	<b>22,293</b>	<b>89.2%</b>	<b>59.4%</b>	<b>21,598</b>	<b>36,382</b>
<b>195</b>	<b>Dir/Indirect Costs</b>	<b>325,000</b>		<b>0.0%</b>	<b>0.0%</b>		
<b>196</b>	<b>TOTAL EXPENDITURES SCHOOL</b>						
<b>197</b>	<b>FOODS</b>	<b>6,268,471</b>	<b>1,688,916</b>	<b>26.9%</b>	<b>34.8%</b>	<b>1,629,093</b>	<b>4,676,093</b>

MONTHLY FINANCIAL REPORT  
NOVEMBER 30, 2023

	ENDING NOV 2023	2023-24	2023-24	Curr Bud vs Actual	Prev Bud vs Actual	2022-23	2022-23
	Description	Revised	YTD	%	%	YTD	Actual
	<b>Percent of Fiscal Year completed</b>			<b>42%</b>	<b>42%</b>		
	<b>Percent of 9 month contract completed</b>			<b>33%</b>	<b>33%</b>		
<b>198</b>	<b>Foundation Fund (75)</b>						
<b>199</b>							
<b>200</b>	<b>REVENUE:</b>						
<b>201</b>	<b>Total Revenue</b>	<b>350,000</b>	<b>315,025</b>	<b>90.0%</b>	<b>37.2%</b>	<b>131,001</b>	<b>352,508</b>
<b>202</b>	<b>Available Revenue</b>	<b>350,000</b>	<b>315,025</b>	<b>90.0%</b>	<b>37.2%</b>	<b>131,001</b>	<b>352,508</b>
<b>203</b>	<b>EXPENDITURE:</b>						
<b>204</b>	<b>Expenses</b>	<b>292,000</b>	<b>177,915</b>	<b>60.9%</b>	<b>42.7%</b>	<b>110,410</b>	<b>258,570</b>
<b>205</b>	<b>Changes/Desg Fund Bal</b>						<b>0</b>
<b>206</b>	<b>TOTAL EXPENDITURE</b>	<b>292,000</b>	<b>177,915</b>	<b>60.9%</b>	<b>42.7%</b>	<b>110,410</b>	<b>258,570</b>
<b>207</b>	<b>Agency Fund (76)</b>						
<b>208</b>							
<b>209</b>	<b>REVENUE:</b>						
<b>210</b>	<b>Agent Services</b>	<b>39,500</b>	<b>22,000</b>	<b>55.7%</b>	<b>85.6%</b>	<b>23,845</b>	<b>27,861</b>
<b>211</b>	<b>State</b>	<b>5,000</b>	<b>3,764</b>	<b>75.3%</b>	<b>0.0%</b>		
<b>212</b>	<b>Federal</b>						
<b>213</b>	<b>Other</b>	<b>7,000</b>		<b>0.0%</b>	<b>0.0%</b>	<b>0</b>	
<b>214</b>	<b>TOTAL REVENUE/BB</b>						
<b>215</b>	<b>AGENCY FUND</b>	<b>51,500</b>	<b>25,764</b>	<b>50.0%</b>	<b>85.6%</b>	<b>23,845</b>	<b>27,861</b>
<b>216</b>	<b>EXPENDITURE:</b>						
<b>217</b>	<b>Instruction</b>	<b>7,000</b>	<b>105</b>	<b>1.5%</b>	<b>0.6%</b>	<b>70</b>	<b>10,865</b>
<b>218</b>	<b>NUCC</b>	<b>25,000</b>	<b>28,457</b>	<b>113.8%</b>	<b>65.8%</b>	<b>11,931</b>	<b>18,121</b>
<b>219</b>	<b>Other</b>	<b>5,000</b>	<b>513</b>	<b>10.3%</b>	<b>45.6%</b>	<b>1,063</b>	<b>2,330</b>
<b>220</b>	<b>Changes/Desg Fund Bal</b>			<b>0.0%</b>	<b>0.0%</b>		
<b>221</b>	<b>TOTAL EXPENDITURES</b>						
<b>222</b>	<b>AGENCY FUND</b>	<b>37,000</b>	<b>29,074</b>	<b>78.6%</b>	<b>41.7%</b>	<b>13,064</b>	<b>31,316</b>
<b>223</b>							
<b>224</b>							
<b>225</b>			<b>SUMMARY</b>			<b>SUMMARY</b>	
<b>226</b>							
<b>227</b>	<b>GRAND TOTAL FUNDS AVAILABLE</b>						
<b>228</b>	<b>ALL FUNDS</b>	<b>155,876,998</b>	<b>55,007,914</b>	<b>35.3%</b>	<b>31.8%</b>	<b>48,219,226</b>	<b>151,741,119</b>
<b>229</b>	<b>GRAND TOTAL EXPENDITURE</b>			<b>41.7%</b>			
<b>230</b>	<b>ALL FUNDS</b>	<b>171,133,992</b>	<b>57,121,744</b>	<b>33.4%</b>	<b>38.6%</b>	<b>55,516,457</b>	<b>143,874,960</b>

**BOX ELDER SCHOOL DISTRICT**  
**POLICY 2227 – SPACE AVAILABLE BUSING:**

Regular Education buses with available space may serve ineligible students attending the school served by that bus if agreed upon by the school administration and transportation supervisor. An ineligible student is defined as any student that lives within the established distance set by the USBE used to determine bus eligibility (Utah Admin Rule R277-600-4). The following guidelines will apply:

- If an eligible bus route exists and space is available, ineligible students may ride the bus if agreed upon by the school administration and transportation supervisor. School administrators determine whether or not they want to participate in space available busing.
- Riders must go to an existing bus stop on an already established bus route. Buses will not stop at other than established stops.
- The total of eligible and ineligible riders may not exceed 76 for an elementary run, and 50 for a secondary run.
- School principals will administer the space available program following these guidelines:
  - Determine, with the help of the Transportation Route Coordinator, the number of potential seats available for ineligible students.
  - Offer a sign-up period for those students interested for space available busing.
  - Consideration will be given using the following priorities in order:
    - 1) Student needs (ex: attendance) based on school administration,
    - 2) Students of district employees,
    - 3) Farthest out, first on,
    - 4) Age of student, younger students given priority,
    - 5) First come, first on.
- Space available passes will be implemented no later than October 15<sup>th</sup>, but after the October 1 head count for Student ridership.
- Requests for a student's space available pass will be available by request between September 15<sup>th</sup> – September 30<sup>th</sup> at your students' school on a school by school basis.
- Once the school administration has determined who will receive space available bus passes, he/she will provide a list of those students to the transportation department and copy will be given to the bus driver.
- The school administrator will provide a copy of the Bus Policy to every space available student.
- If an overcrowding situation occurs during the year because of growth in the eligible riders, space available students will lose riding privileges.
- Space available bus passes are for one year only, only good for the current year of application,
- Bus privileges may be revoked at any time, space available is temporary and a privilege, one and done (rules, behavior, etc.),
- The same rules and conduct are applied to ineligible riders as applies to eligible riders,

## POLICY 2160

### Building & Grounds Rental and Supervision Permit and Use Agreement

- A. The district recognizes the fact that the building and grounds belong to the residents of Box Elder County and thus should be made available for their use. The use of school buildings and grounds is granted by permit pursuant to the Utah Civic Center statutes for non-commercial groups or individuals. The district is immune from liability for Civic Center use by Utah Law.

[Utah Code § 53G-7-209 \(2018\)](#)

[Utah Code § 53G-7-210 \(2018\)](#)

[Utah Code § 63G-7-301 \(2019\)](#)

- B. The district does, however, have the responsibility to protect and maintain the tax payer's investment in facilities for the education of our students. Rental fees are to be sufficient to cover all costs associated with building use, necessary supervision, and liability protection. To this end, the following policy has been adopted. Information regarding rental rates may be found at: [District Property Rentals](#)
1. The school principal is responsible for the buildings, grounds and equipment under his/her jurisdiction. Permission to use any building, grounds, and/or equipment of a school must be secured in advance from the school principal or his/her designee. Requests for use of a building by outside groups must be made in writing on District approved forms. Scheduling of the facility should be done as far in advance as possible. A minimum of one (1) week is required.
  2. Charges in accordance with the fees adopted by the Board will be collected by the school principal or his/her designee. All monies collected, including any money collected for breakage, etc., shall be remitted to the district office. Charges for liability insurance coverage may be waived by permit under Civic Center statutes in Utah law ([Utah Code § 53G-7-209 \(2018\)](#) and [Utah Code § 53G-7-210 \(2018\)](#)). Commercial renters will still be required to provide liability insurance coverage.
  3. The buildings and equipment may be used at no cost for approved student functions, PTA meetings, meetings of teachers and other employees for the improvement of the educational program, and adult/community education programs. In cases of emergency the Red Cross, Civil Defense or other civil emergency agencies may use buildings upon permission of the principal and/or the Superintendent.

4. Requests for rental of facilities will only be considered when not in conflict with regular school related activities or with community/adult education activities. The school district reserves the right to cancel a rental agreement when changes in a school's calendar require the use of the facility by a school sponsored activity. The cancellation of a rental agreement requires a two-week notification.
5. The applicant for the use of the buildings, grounds or equipment shall be responsible to pay all rental fees and enforce all Board policies and rules governing the use of such facilities and equipment. No tobacco or intoxicants will be permitted at any time on school property. The applicant shall agree to pay all damages to buildings, equipment, or grounds that occur due to activities associated with the rental.
6. A facility manager may be required by the principal as part of a rental agreement. The facility manager's responsibility is to be present during use of the building(s). This person has authority to take the necessary steps required to protect the buildings and equipment from improper use. The facility manager is not responsible to supervise rental participants. This additional supervision cost is the responsibility of those renting the facility.
7. The appropriate rental fees must be charged when an employee uses district facilities for outside activities in which the employee gains monetary value. Examples include private instruction and/or lessons, recitals, planning student trips in which the reward is a "free" trip for the employee, and some athletic camps.
8. Outside properties may not be brought into the building without prior approval of the principal. When permission is granted, all property must be removed immediately following its use. No signs, posters, properties, etc., shall be attached to the building by tape, tacks, etc., without permission of the principal. School equipment may not be used except as included in the rental agreement. School supplies may not be used at any time by the renter.
9. The Box Elder County School District, individual members of the Governing Board, and all employees, thereof, shall be held free and harmless from any loss, damage, liability, cost and expense that may exist or arise during or because of the use of school premises by the contracting party from any cause whatsoever.
10. A rental charge, based on the Board adopted rental schedule, is to be made for use of school facilities by all groups, other than those listed in Section C of this policy. A deposit of the estimated rental fee will be required before the facility is actually used. Variance from the published rental schedule must be approved by the Business Administrator.

11. Regardless of the group using the facilities or prior arrangements that have been made, a clean-up fee may be charged at the discretion of the building principal when in his/her opinion, the facility has been left in poor condition.
  12. A facility manager must be provided per non-school group for the use of the following facilities:
    - a. Auditoriums
    - b. Gymnasiums & Showers
    - c. Swimming Pools & Showers
    - d. School Lunch Kitchens & Cafeterias
  13. The District reserves the right to refuse use of a specific facility and/or all facilities to any group requesting permission due to previous misuse of the facility, a lack of payment for rental fees, or other reasons permissible by state or federal law.
- C. The principal shall make buildings available at no charge for registered political parties, without discrimination, to be used for political party activities if:
1. The party requests the use of the meeting facility at least 30 calendar days before the day on which the use by the political party will take place.
  2. The meeting facility is not already scheduled for another purpose at the time of the proposed use.
  3. Schools are discouraged from scheduling other activities on the same evening as an announced party caucus meeting.

The school will make an effort to utilize current staff for building supervision for these activities. Extra supervision costs should be approved by the Business Administrator.

Utah Code § 20A-8-404 (2019)

## **BUILDING RENTALS**

School buildings may be rented to outside parties under certain circumstances. Because taxpayers have paid for these facilities, it is the position of the Board of Education that rental fees be moderate, and cover our direct costs. The Board has approved the following rental schedule. (see rental sheet)

**EVERY USE OF THE BUILDING BY OUTSIDE PARTIES MUST HAVE A WRITTEN, SIGNED CONTRACT.**

Please see that all the documents relating to a rental, i.e., contract, payment, and any applicable payroll vouchers, are sent to the District Office in a single envelope.

**THERE WILL BE NO FREE USE OF OUR FACILITIES BY OUTSIDE PARTIES WITHOUT THE EXPRESS PERMISSION OF THE BUSINESS ADMINISTRATOR.**

## Box Elder School District Rental Fees and Information

A 501c3 or tax-exempt number may be required from those renting on the non-profit schedule. Municipal entities will be charged the non-profit rate unless special agreements have been approved by the respective governing bodies.

### Scheduling

After a school calendar is established rental requests may be taken by the school. If two or more groups request the same date the selection process will be done by a random drawing on a date established by the school. (2017)

If district personnel volunteer for supervision the supervision rates may be waived at the discretion of the principal. An hourly non-exempt employee whose work involves supervision may not volunteer.

1. A deposit sufficient to cover estimated cost of rental must be paid in advance. The facility will not be scheduled until this deposit is received.
2. Rental charges will be assessed during all hours that any participants of the rental group are in the building.
  - Other fees will be charged, according to the adopted schedule, as applicable.
  - District employees are not responsible for the supervision of participants or spectators. The contracted party is responsible for such supervision.
  - Minimum rental will be one (1) hour and will increase in half-hour increments.
3. Non Civic Center and Commercial renters **WILL** provide liability insurance.
4. Rental of outdoor facilities will be subject to mowing, watering and general care schedules.
5. Special equipment, such as computer labs or sound and light booths must be operated by district technicians and are available only under special arrangements.
6. Reservations may be cancelled or altered if, in the opinion of the principal, it becomes necessary to do so to protect the best interests of the district.
7. In the event of damages to any part of the facilities and/or properties belonging to Box Elder School District, additional charges will be billed to the responsible party.
8. Renter understands and agrees that the use of the school district property or building is subject to restrictions imposed by state law, regulation and district policy. Renter will familiarize itself with and abide by all state laws, regulations and school district policies, including but not limited to, not allowing the use or possession of alcohol or drugs; not allowing the use or possession of fireworks; and not allowing weapons of any sort on school grounds or in school buildings. In addition, the renter should be aware of the effect its activities have on neighbors of the school district and should provide proper supervision for its activities, insure its patrons understand where parking is allowed and where it is prohibited, and show respect for the property of surrounding landowners.

**Non-Profit Rates:** Non-profit rates apply to other governmental entities, universities, churches, service clubs or class reunions. Admissions may not be charged except in the case of local service clubs, which are charging admission but are using a sizeable portion of the profit to benefit students of the district. Other groups that are holding other free admission activities, such as tournaments, that benefit students of local patrons may also qualify for the non-profit rate. Locally owned and operated (Box Elder County) baton, dance, singing, piano, and other such instructional entities, whose students are also students of the Box Elder School District, may rent **twice** per calendar year at the noncommercial rate for recitals, performances, or similar programs involving the students. Brigham City and Tremonton have contracts for building rent for \$10 per hour for their recreation programs, with an agreement that they will supervise and clean up.

At the discretion of the principal, other local teams with students may rent at the city contract rate if it does not require extra supervision or if an exempt employee volunteers to supervise. Employees may rent facilities they work in for non-profit personal or family functions at the city contract rate without supervision costs with the principal's approval. This excludes specialty areas such as kitchens, pools and stages.

**Commercial Rates:** Commercial rates apply to groups that charge admission and/or are attempting to realize a profit, either directly or indirectly, from the use of district facilities. Examples are dancing, singing, or baton schools, piano recitals, clubs, businesses or churches, whose primary aim is to recruit, advertise, or realize financial gain. The commercial classification also applies to any group sponsoring a fund raising effort in which a sizable portion of the profit will be paid to a performing group and/or retained by the contracting party.

**Liability Insurance:** In cases where the rental qualifies as a Civic Center (UCA. § 53G-7-209, 210) and involves activities with little or no risk of bodily harm, the liability insurance will be waived. Examples are meetings, classroom lectures, and piano recitals. Renters using the gym, showers, swimming pool, kitchen area, and the auditorium may want to consider liability insurance for their own protection. Liability insurance will be verified and documented in all cases where such insurance is required.

Adopted September 1989  
Amended April 1991  
Amended February 1995  
Amended July 2003  
Amended November 2009  
Amended May 2014 with Civic Center Law  
Amended March 2018

**UCA 53G-7-209, 210 & 63G-7g301(5) - Permit Immunity for Use of Schools** This law which became effective May 13, 2014 grants governmental immunity to schools when they "permit" use of their school/grounds to non-commercial groups/individuals. The rental agreement constitutes a permit and allows the district to waive liability insurance requirements for non-profit use.

# BOX ELDER SCHOOL DISTRICT

## BUILDING RENTAL SCHEDULE

Effective March 14, 2018

Facilities Charges	Non-Profit	Commercial
Athletic Field w/lights	\$ 35.00	\$ 80.00
Athletic Field w/o lights	\$ 25.00	\$ 50.00
Auditorium - High School	\$ 45.00	\$ 115.00
Auditorium - Middle School	\$ 35.00	\$ 65.00
Classrooms - each	\$ 15.00	\$ 30.00
Commons	\$ 25.00	\$ 50.00
Computer Lab	\$ 25.00	\$ 50.00
Courtyard	\$ 15.00	\$ 30.00
Dining Area Only	\$ 25.00	\$ 50.00
Gym & Showers	\$ 35.00	\$ 80.00
Kitchen & Dining Area	\$ 35.00	\$ 80.00
Media Center	\$ 25.00	\$ 50.00
Multi-Purpose Room	\$ 25.00	\$ 50.00
Natorium Gym & Showers	\$ 35.00	\$ 65.00
Small Theater	\$ 15.00	\$ 30.00
Swimming Pool & Showers	\$ 35.00	\$ 65.00
Unfenced - Unsupervised Field	\$ 10.00	\$ 20.00
Contract/Competitive/Employee	\$ 10.00	-----
<b>Additional Hourly Charges</b>		
Additional Facilities Supervision	\$ 35.00	\$ 80.00
Kitchen Supervision	\$ 25.00	\$ 50.00
Lifeguard	\$ 15.00	\$ 30.00
Setup/Clean up	\$ 35.00	\$ 80.00
Student Technicians	\$ 15.00	\$ 25.00
Technicians	\$ 35.00	\$ 80.00
<b>Standard Charges</b>		
Concession Fee	\$ 50.00	\$ 50.00
Contract Fee*	\$ 25.00	\$ 25.00

\*Contract fee is optional

Approved by the Board of Education - March 14, 2018



# BOX ELDER SCHOOL DISTRICT

## FACILITIES USER REQUEST FORM AND PERMIT

SCHOOL \_\_\_\_\_ DATE SUBMITTED \_\_\_\_\_

This user request form is required for use of School District Property. This is not a confirmation of your request. Once received by School District, we will reply as soon as possible. If your request is approved for use as a Civic Center below, it will constitute a permit for use of this property pursuant to UCA. § 53G-4-209, 210. The School District is thereby not liable for any claims, injuries, or lawsuit arising from use of District property under UCA 63G-7-301(5).

All programs and services are open to all persons regardless of race, color, national origin, sex, age, or disabilities.

**Renter Information:**

Contact Name: \_\_\_\_\_ Organization: \_\_\_\_\_  
 Address: \_\_\_\_\_ Phone: \_\_\_\_\_  
 Email: \_\_\_\_\_ Type/Purpose of Activity \_\_\_\_\_

Date(s) & Times Requested \_\_\_\_\_ How Many People Expected? \_\_\_\_\_  
 Preferred Location, 1<sup>st</sup> Choice: \_\_\_\_\_ 2<sup>nd</sup> Choice \_\_\_\_\_ 3<sup>rd</sup> Choice \_\_\_\_\_  
 Resources: Gym \_\_\_\_\_ Auditorium \_\_\_\_\_ Classroom \_\_\_\_\_ Athletic Field \_\_\_\_\_  
 Sound and Lights \_\_\_\_\_ Microphone/Stand \_\_\_\_\_ Other \_\_\_\_\_  
 Will you be charging an admission fee? Yes \_\_\_\_\_ No \_\_\_\_\_  
 Will be earning income/selling items? Yes \_\_\_\_\_ No \_\_\_\_\_ What Products? \_\_\_\_\_

For Profit Organization? \_\_\_\_\_ If yes, a certificate of insurance must be provided.  
 Non-Profit? \_\_\_\_\_ If yes, a 501c3 form or tax-exempt number or other proof must be provided.

### ESTIMATED RENTAL RATE

Item	Number of Hours	First Hour	Additional Hours	Personnel * Per Hour	Amount Due
<b>TOTAL:</b>					

\_\_\_\_\_  
 Permittee (Renter) Signature

\_\_\_\_\_  
 Date

\_\_\_\_\_  
 Box Elder School District Representative

\_\_\_\_\_  
 Date

**INDEMNIFICATION AND LIABILITY INSURANCE**

It is mutually understood and agreed that the indemnification and insurance requirements stated below are endorsed to and apply as conditions of the permit to which this form is attached. It is further agreed that any indemnification and insurance requirements in such permit are deleted and replaced by the following requirements.

**INDEMNIFICATION**

Permittee hereby waives all claims and recourse against the Box Elder County School District (aka District) including the right to contribution for loss or damage by reason of death or injury to persons or damages to property whether the person or property of permittee, its agent or employees, or third persons arising from, growing out of, or in any way connected with or incident to Permittee’s use of the premises to which the attached permit relates. Permittee shall indemnify, hold harmless and defend the District, its officers, directors, agents and employees against any and all claims, demands, damages, costs, expenses (including reasonable attorney’s fees), actions or liability whatsoever arising out of Permittee’s use of the premises to which the attached permit relates. This shall not be interpreted, however, to relieve the District from responsibility for claims, loss or damage by reason of death or injury to persons or damage to property, whether the person or property of the employees, or third persons arising from, growing out of, or in any way connected with or incident to negligent or intentional acts of the District, its employees or the condition of the premises to which this permit relates for which the District has responsibility.

**LIABILITY INSURANCE**

Non-civic center and commercial permittee shall purchase and maintain during the terms of this permit, comprehensive general liability insurance that provides protection from any and all claims for which permittee has responsibility, as set forth above, and which may arise from its use of the premises to which this permit relates. Said insurance shall provide coverage with limits of a minimum of \$500,000. The District, its board members, officers, employees and agents shall be named as additional insureds, when allowed by Permittee’s insurance carrier.

Non-civic center and commercial permittee shall provide a Certificate of Liability insurance on an approved form which evidences the coverage required hereby coverage with limits of a minimum of \$2,000,000. This Certificate shall be properly executed with an original signature of the authorized agent of the insurance company and submitted to the District within fifteen (15) days after the issuance of the permit attached hereto. Permittees who do not have liability insurance may purchase Special Events insurance coverage. (See attached application).

**PROPERTY DAMAGE AND EXTRA SUPERVISORY TIME**

It is also understood that any damage to school district property will be assessed to the renter. Renter must reimburse the district, at supervisor rates, the cost for any excess additional labor required to open/shut facilities, supervise, or clean facilities outside of scheduled rental hours.

*Use at your own risk. The District is immune from liability for your use pursuant to UCA § 53G-4-209, 210 and § 63G-7-301(5). You are advised to obtain insurance for your own liability. I Acknowledge, I have read and agree to the terms and conditions outlined in this Agreement.*

\_\_\_\_\_  
Initials of Permittee (Renter)

\_\_\_\_\_  
Date

**Below for Office Use Only**

Your request has been:      Approved \_\_\_\_\_ Declined \_\_\_\_\_

Reason \_\_\_\_\_

**PERMIT**

Your request has been approved for use of District property as requested:

Approved by: \_\_\_\_\_ Date: \_\_\_\_\_

## **2024-2025 New Courses for Consideration**

**Recommendation to approve Submitted by:** Keith Mecham

**Recommendation:** It is recommended that the BESD Board of Education approve the following new courses at our high schools for the 2024 - 2025 school year.

- **AP Courses:**
  - AP Spanish Literature and Culture (3 trimesters)
- **Concurrent Enrollment**
  - WSU Entrepreneurship (1 trimester)
- **CTE Courses:** (Each of these courses completes a CTE pathway)
  - Construction Trades Foundation (1 trimester)
  - Game Development Fundamentals 1 (1 trimester)
  - CE CAD Architecture 3 (1 trimester) (We previously approved courses 1 and 2)
  - Investing in Wealth Management (1 trimester)
  - Digital Marketing (1 trimester)
  - Robotics 2 (1 trimester) (Engineering Pathway)
- **General Education Electives**
  - Music Theory Fundamentals (1 trimester)
  - History of American Film (1 trimester)

**Recommended Motion:** I move that we approve the 10 courses (1 AP, 1 CE, 6 CTE & 2 Gen Ed) for the Box Elder School District as was presented beginning the 2024-2025 school year and beyond.

**Background Information:** Please click this link to review each individual course presented: [Proposal for the new courses for the 2024-2025 school year](#). Please note that just because the School Board approves the classes doesn't mean that there will be enough interest to actually run the class. Staffing decisions and course offerings will still be the responsibility of the building principal.

**Policy Implications:** None

**Financial Implications:** Classes will be covered by the current school fee schedule

**Staff Implications:** None - No new staff will be hired to cover these courses.

## **Recommendation: Chinese Dual Language Immersion (DLI) Program**

Submitted by: Steve Carlsen, Superintendent

**Recommended Motion:** I move that we discontinue the ongoing enrollment of additional Chinese cohorts in our Chinese Dual Language Immersion Program.

**I spoke with Jared Turner on the telephone just today (Tuesday Dec. 12<sup>th</sup>). He came to the last Board Meeting and told us he is a Chinese DLI Consultant as a profession. We spoke at length, and he said what if we asked for one last lottery and stated that if we don't get the 60 students we need then the program would cease adding new cohorts. Plus, each year after that if the 60 new students for the new cohort did not sign up, the program would be ended then. I told him he was within his rights to come to the Board and share Public Comment. I encouraged him to talk to the Chinese DLI group and allow him to be the spokesperson for the group. If he did that, he would have 6 minutes instead of 3 minutes and that he could make a more compelling case than everyone repeating their love for the program. I told him that as only a suggestion and I made sure that he understood that as suggestion and everyone still has their right for 3 minutes.**

**Background:** For the past few years Box Elder School District (BESD) has seen a steady decrease in the number of students applying for and getting into the BESD Chinese DLI program. On top of that we have seen attrition rates that have steadily increased. This leaves very low numbers of students in the middle level and high school level classes.

**Policy Implications:** None Applicable.

**Financial Implications:** This is a significant issue. Our teacher to student ratio is much lower in Chinese DLI than any other program in our school district. Estimations are in the range of \$600,000 to \$800,000 extra going into the Chinese DLI program to allow for such low student to teacher ratio.

**Staff Implications:** For next year this will mean we will have to Reduce in Force (RIF) the 1<sup>st</sup> grade position and then each year after that it will go up the grade level until it reaches the middle level. At that time, we have discussed the possibility of having an elective class in 6<sup>th</sup> or 7<sup>th</sup> grade and having one teacher teach in more than one school to allow Chinese in the High School as an AP class. This is speculation.

## POLICY 2181

### District Emergency Response Plan

#### A. Adoption of Plan

1. Pursuant to [Utah Code § 53G-4-402\(20\)](#), the Board shall adopt and implement a comprehensive emergency response plan to prevent and combat violence in the schools, on school grounds, on school vehicles, and in connection with school-related activities and events. Existing plans shall be modified as needed to conform to the requirements of rules issued by the State Board of Education. Plans shall be reviewed at least once every three years and updated as needed.

[Utah Code § 53G-4-402\(20\)\(a\) \(2023\)](#)

*Utah Admin. Rules R277-400-3(4) (January 22, 2020)*

#### B. Emergency Response Plan Committee

1. The Board of Education shall appoint a committee to assist with development or revision or review of emergency response plans. The committee shall consist of appropriate school and community representatives and may include administrators, teachers, parents, officers of other governmental entities (municipalities, counties, or others), and fire and law enforcement personnel. The committee shall include representatives of governmental agencies and bodies vested with responsibility for directing and coordinating emergency services on local and state levels.

*Utah Admin. Rules R277-400-3(3) (January 22, 2020)*

#### C. Contents of Plan

1. The District Comprehensive Emergency Response Plan shall
  - a. include prevention, intervention, and response components;
  - b. be consistent with the student conduct and discipline policies required for school districts by statute;
  - c. require professional learning for all district and school building staff on **what their the staff's** roles **are** in the emergency response plan;

- d. provide for coordination with local law enforcement and other public safety representatives in preventing, intervening, and responding to violence in the schools, on school grounds, on school vehicles, and in connection with school-related activities and events;
- e. include a process to timely notify staff of a crisis;
- f. include a student and parent notification policy that uses safe messaging;
- g. identify one or more SafeUT liaisons to provide information from SafeUT to relevant stakeholders, communicate with SafeUT concerning updates and feedback, and attend the annual SafeUT training provided by the State Superintendent;
- h. include procedures to notify a student, ~~to the extent practicable,~~ who is off-campus at the time of a school violence emergency because the student is either participating in a school-related activity or excused from school for released-time religious instruction;
- i. include, to the extent practicable, standards and protections for participants and attendees at school-related activities, including those off school property;
- j. include measures to assure that during an emergency students receive reasonably adequate educational services and supervision during school hours during an emergency and for education services in an extended emergency situation;
- k. include evacuation procedures to assure reasonable care and supervision of students until the student is released to a responsible party or as is permitted under State Board of Education regulation;
- l. address access to school buildings by specific groups, including students, community members, lessees, invitees, and others;
- m. require individual schools to establish a parent and student reunification plan;
- n. include measures to assure that students receive emergency preparedness training, including age-appropriate training regarding rescue techniques, first aid, safety measures appropriate to specific emergencies, and other emergency skills;

- o. establish a multidisciplinary team to identify interventions for students who may be highly impacted by a crisis;
- p. identify and keep a record of crisis response professionals who may assist in crisis response and resources and community partnerships for follow-up or intensive care after a crisis;
- q. identify resources and materials available for emergency training;
- r. contain procedures for assessing and providing school facilities, equipment, and personnel to meet public emergency needs; and
- s. provide procedures for recording District funds spent for emergencies (including funds spent for assessing and repairing damages) and for seeking reimbursement for such expenditures.

[Utah Code § 53G-4-402\(20\)\(b\) \(2023\)](#)

*Utah Admin. Rules R277-400-4(4), -5, -6(1), -6(10), -10(2)(b), -11(1) (January 22, 2020)*

#### D. Formulation and Review of Plan

1. In creating the comprehensive emergency resource plan, the Board shall consider and make use of resources provided by the Utah State Board of Education, including the plan models and other resources prepared by the State Board as provided for in [Utah Code § 53G-4-402\(18\)\(c\)](#), recommendations provided by the emergency response plan committee, and may consider such other resources it finds helpful.

[Utah Code § 53G-4-402\(18\)\(c\) \(2021\)](#)

2. The Board may direct individual schools to develop and implement school-specific emergency response plans to supplement the District's plan according to the needs and features of the school.

*Utah Admin. Rules R277-400-3(2) (January 22, 2020)*

3. In cooperation with the appropriate local law enforcement agencies, the District shall establish a parent and student reunification plan for each school in the District. Such plan shall provide for reasonable care and supervision of students until the student is released to a responsible party. Schools shall not release students grade 8 or below unless a parent or other responsible person has been notified and assumed responsibility for the student. A school may release a student grade 9 or above

without such notification if a school administrator determines that the student is reasonably responsible and that notification is not practicable.

*Utah Admin. Rules R277-400-6(10)(a) (January 22, 2020)*

*Utah Admin. Rules R277-400-5(1)(b) (January 22, 2020)*

4. The District emergency response plan shall be reviewed at least once every three years, with the assistance of the District emergency response plan committee appointed by the Board of Education. As part of the review process, each school shall review existing security measures and procedures within that school and make necessary adjustments as funding permits.

*Utah Admin. Rules R277-400-3(4) -7(1)(c) (January 22, 2020)*

#### E. Public Notice of Plan

1. A copy of the District emergency response plan and any school emergency response plans shall be filed in the superintendent's office. At the beginning of each school year, written notice of the pertinent portions of the District plan and any school plan shall be provided to the parents or guardians of students at each school and the staff of each school. Each school shall also designate an Emergency Preparedness/Emergency Response week each year before April 30.

*Utah Admin. Rules R277-400-4(1), (2), (3) (January 22, 2020)*

2. As part of the District's registration and enrollment process, parents shall annually be given a summary of parental expectations and notification procedures relating to the parent and student reunification plan for each school where the parent has students enrolled. This information shall also be published on each school's website.

*Utah Admin. Rules R277-400-6(10)(b), (c) (January 22, 2020)*

#### F. Emergency Preparedness Training

1. The Board of Education shall, by July 1 of each year, certify to the State Superintendent that the District emergency response plan has been practiced at the school level and has been presented to and reviewed by the District's teachers, administrators, students and their parents or guardians, and public safety representatives.

*Utah Admin. Rules R277-400-3(1) (January 22, 2020)*

2. The District shall provide annual training to District and school staff on their roles, responsibilities, and priorities in the emergency response plan.

*Utah Admin. Rules R277-400-7(1)(a) (January 22, 2020)*

3. Each school shall conduct emergency drills as required by Utah Admin. Rules R277-400-6 and R277-400-7(1)(b).

*Utah Admin. Rules R277-400-6, -7(1)(b) (January 22, 2020)*

#### G. Prevention and Intervention

1. The District shall provide schools with curriculum materials regarding comprehensive violence prevention and intervention strategies such as resource lessons and materials on anger management, conflict resolution, and respect for diversity and other cultures. In so doing, the District shall make use of materials and resources provided by the State Board of Education. Schools may also provide age-appropriate instruction on firearm safety, including appropriate steps to take if a student sees a firearm or facsimile firearm at school.
2. To the extent resources permit, the District shall also develop or incorporate care teams, tiered student assistance programs, social-emotional learning, and support through multidisciplinary teams. Multidisciplinary teams, such as care teams, may review school safety related data, conduct threat assessments, consult on case-specific interventions and disciplinary actions, involve parents in the intervention process, and suggest referrals to resources as appropriate. Such teams may include administration personnel, local law enforcement or student resource officer, a mental health professional, ~~and~~ a general or special education teacher, **and others as appropriate in the circumstances.**
3. In developing student assistance programs, the District may coordinate with the State Superintendent and other state agencies.

*Utah Admin. Rules R277-400-8 (January 22, 2020)*

#### H. School Safety Specialist

1. **Each school shall designate a school employee as the school safety specialist. The school safety specialist is responsible to support school safety initiatives, including performance of the threat assessment and ensuring building security during an incident. The threat assessment and measures for building security shall follow the protocols established in the model critical incident response training program developed by the State Board of Education and the Department of Public Safety.**

[Utah Code § 53G-8-701\(4\) \(2023\)](#)

[Utah Code § 53G-8-701.5 \(2023\)](#)

[Utah Code § 53G-8-802\(2\)\(g\)\(i\) \(2023\)](#)

I. School Building Access

1. With respect to building access during an emergency by various groups (including students, employees, community members, lessees, invitees, and others), the emergency response plan shall consider identified time periods and shall address possession and use of school building keys by designated administrators and employees. The plan may include restricted access for some individuals.

*Utah Admin. Rules R277-400-5(1)(c) (January 22, 2020)*

J. Cooperation With Other Government Entities

1. As appropriate, the Board of Education may enter into cooperative agreements with other governmental entities to establish proper coordination and support during emergencies.
2. The Board shall cooperate with other governmental entities to provide emergency relief services in times of public need. For statewide emergencies or emergencies involving more than one school district, the State Superintendent is the chief officer to coordinate assistance by the schools. For emergencies within the school district, the Board of Education, through the superintendent, is the chief officer to coordinate assistance by the schools.

[Utah Admin. Rules R277-400-10 \(January 22, 2020\)](#)

## POLICY 4060

### High School Graduation Requirements

- A. All students awarded a High School Diploma from a regular high school in Box Elder School District shall complete the following minimum requirements as required by the Utah State Board of Education and Box Elder School District during grades 9-12:

#### Number of Credits Required

1. Language Arts      4.5
  - a. Ninth grade level (1.5 units of credit);
  - b. Tenth grade level (1.0 unit of credit);
  - c. Eleventh grade level (1.0 unit of credit);
  - d. Twelfth grade level (1.0) unit of credit) consisting of applied or advanced Language Arts courses from the list of State Board-approved courses consistent with the student's PCCR.
  
2. Social Studies      3.0
  - a. World Geography (0.5 units of credit);
  - b. World History (0.5 units of credit);
  - c. U.S. History (1.0 unit of credit);
  - d. U.S. Government and Citizenship (0.5 units of credit);
  - e. Elective Social Studies (0.5 units of credit)
  - f. Successful completion of the basic civics test unless the student qualifies for an alternative assessment as provided for by the Utah State Board of Education.

*Utah Admin. Rules R277-700-8 (March 14, 2018)*
  
3. Science      3.0
  - a. at a minimum, two credits from the five science foundation areas:

- i. Earth Science (1.0 unit of credit);
    - ii. Biological Science (1.0 unit of credit);
    - iii. Chemistry (1.0 unit of credit);
    - iv. Physics (1.0 unit of credit);
    - v. Computer Science (1.0 unit of credit)
  - b. one additional unit of credit from the foundation courses or the applied or advanced science courses from the list of State Board-approved courses consistent with the student's PCCR.
4. Mathematics 3.5
- a. Secondary Math I (1.5 units of credit);
  - b. Secondary Math II (1.0 unit of credit);
  - c. Secondary Math III (1.0 unit of credit).
  - i. Students may opt out of Secondary Mathematics III with written parent request. If an opt-out is requested, the third mathematics credit shall come from the advanced and applied courses from the list of State Board-approved courses consistent with the student's PCCR.
    - ii. A student who successfully completes Calculus has completed mathematics graduation requirements regardless of the number of mathematics credits earned.
5. Health Education 0.5 units
6. Physical Education 2.0
- a. Participation Skills (0.5 units of credit)
  - b. Fitness for Life (0.5 units of credit)
  - c. Individualized Lifetime Activities (0.5 units of credit)
  - d. Team sport/athletic participation (may earn 0.5 units per sport up to a maximum of 1.0 units of credit can be earned for team sport/athletic participation with

school approval to replace Participation Skills and Individualized Lifetime Activities.)

- 7. Arts 1.5
- 8. Career & Technical Education 1.0
- 9. Computer Technology or qualifying Digital Studies course 0.5
- 10. General Financial Literacy 0.5

\*TOTAL REQUIRED CORE CREDITS 19.5

\*REQUIRED ELECTIVE CREDITS – MINIMUM 10.5

\*TOTAL CREDITS REQUIRED FOR GRADUATION 24.0 - 30.0

TOTAL CREDIT AVAILABLE 36.0

#### B. Additional Provisions

1. Students qualify for a diploma upon completion of all required credits. The opportunity to participate in graduation exercises is a privilege and may be based on behavior/citizenship.
2. These graduation requirements are consistent with State (USBE) requirements with the exception of Language Arts and Math, which have been adjusted due to the 3 trimester schedule for core classes in the 9th grade.
3. Students will be offered a full schedule to be taken as elective classes or released from school for approved activities.

#### C. A student may be awarded a certificate of completion if they meet 1 (one) of the following criteria:

1. the student has a disability and has completed their senior year and is exiting the school system; however, has not met the State and District requirements for graduation, but has met the goals set forth by the student's IEP, or
2. the student was enrolled throughout and has completed their senior year, is exiting the school system, has not met the State and District requirements for graduation, and made a sincere effort to complete high school as determined by school administration.

3. The District will not enroll a student with intent to award a diploma or certificate of completion after the student has earned a high school equivalence.

*Utah Admin. Rules R277-705-4 (January 11, 2023)*

On a case-by-case basis (in a PCCR meeting and approval by the principal) if a student has completed the required core credits (18.5) plus at least 5.5 elective credits for a total of 24 credits, the student may receive a Box Elder School District diploma.

## POLICY 4200

### Term of Instruction: School Year & School Day

#### A. Length of School Year

1. The schools of the District shall provide educational services over a minimum of 180 school days during each school year, except as follows:
  - a. The Board may reallocate up to 32 instructional hours or 4 school days for teacher preparation time or professional development by a two-thirds majority vote of the Board in a properly noticed and held public meeting. If a reallocation is made, parents and guardians shall be notified of the school calendar at least 90 days before the beginning of the school year. ~~(During the 2021-2022 and 2022-2023 school years, as needed due to circumstances arising from the COVID-19 pandemic within the District or within a particular school, this notice may be given at least 14 calendar days before the reallocated instructional hours or school days.)~~ Unless the day is
    - 1) One which has been reallocated in this way,
    - 2) A day on which educational services are being provided to the school's students through distance learning, or
    - 3) A day when there is an emergency closure for weather or other emergency, a school that participates in the National School Lunch Program must provide meals on each day that is scheduled toward the 180 school day requirement.

*Utah Admin. Rules R277-419-4(1) (July 1, 2023)*

[Utah Code § 53F-2-102\(4\)\(d\) \(2022\)](#)

2. The required days of instruction may be provided at any time during the school year as determined by the Board. The Board will approve school calendars providing for instructional time and days in an open meeting.

*Utah Admin. Rules R277-419-4(2), (6)(g) (July 1, 2023)*

3. If a school is using a modified 45-day/15-day year-round schedule initiated prior to July 1, 1995, it is in compliance with State Board of Education regulations if the school's schedule includes a minimum of 990 hours of time the school will provide educational services over a minimum of 172 days.

*Utah Admin. Rules R277-419-11(2) (July 1, 2023)*

B. Term Basis

1. The District shall operate on a quarter, semester, or trimester basis and shall adhere to the requirements of the appropriate curriculum prepared by the State Board of Education.

C. Beginning Date

1. Student attendance for the first quarter, semester, or trimester of the regular school term shall be established by the Board pursuant to a calendar adopted annually.

D. Emergency/Activity Days

1. The annual school calendar adopted by the Board shall include exigency time for closures for emergencies, activities, or extreme weather conditions. If school is closed for these or any other reason, the instructional time missed shall be made up under the exigency time so that the minimum school program instructional requirements are met. However, the Board may request a waiver from the State Superintendent from the instructional day requirement as provided for in Utah Administrative Rules R277-121-5.

*Utah Admin. Rules R277-121-5 (October 10, 2022)*

*Utah Admin. Rules R277-419-4(3) (July 1, 2023)*

E. Parent-Teacher and Student Plan Conferences

1. With Board approval, schools may conduct parent-teacher and student Plan for College and Career Readiness conferences during the day and the time for those conferences may be counted as instructional time up to the equivalent of three full school days during a school year.

*Utah Admin. Rules R277-419-4(6)(b) (July 1, 2023)*

F. Kindergarten Assessment

1. The Board may designate up to 12 educational service days at either or both the beginning or end of the school year for assessment of students entering or completing kindergarten. Assessments shall be conducted by qualified school employees. The assessment time per student must be adequate to justify the amount of instruction time used for assessment. Such action must be taken in a properly noticed public meeting and the parents of these students shall be given

notice and an explanation of the assessment well in advance of the assessment period.

*Utah Admin. Rules R277-419-4(6)(d), (e) (July 1, 2023)*

#### G. Length and Schedule Per Day

1. A school day is a day where the school provides educational services to students consistent with the requirements of Utah Admin. Rules R277-419-5.

*Utah Admin. Rules R277-419-2(31) (July 1, 2023)*

#### H. Exceptions for Students with Compelling Circumstances

1. In the Board's discretion, the length of the time an individual student is required to be in school on instructional days may be varied for students with compelling circumstances. Such variance will be established on an individual basis according to the student's IEP or Plan for College and Career Readiness.

*Utah Admin. Rules R277-419-14(1) (July 1, 2023)*

## POLICY 5005

### Safe Schools – Student Discipline/Behavior

- A. A necessary part of the learning process is self-control. Our goal in education is the growth of the individual in learning to control and appropriately conduct him/herself. Students are expected to follow accepted rules of conduct, to show respect for other people, and to obey persons in authority at the school
- B. Alternatives to suspension for non-violent and less extreme disciplinary situations should be developed in each school.
- C. The primary purpose of a resource officer is to be proactive in the attempt to avoid crime within the school as well as the community. Our primary goal regarding student discipline is to change behavior. The school resource officer functions as a member of a team charged with accomplishing that goal.
- D. The following definitions shall apply under this policy:
1. “Assault” means placing another person in fear or apprehension of harmful or offensive touching ([Utah Code § 76-5-102](#));
  2. “Battery” means causing bodily harm to an individual or making physical contact of an insulting or provoking nature with an individual. To be criminal, the person must act intentionally or knowingly without legal justification;
  3. “Burglary” means breaking, entering, or **unlawfully** remaining in a structure without authorization during the hours when the premises are closed to students ([Utah Code § 76-6-202](#));
  4. “Criminal mischief” means intentionally and unlawfully tampering with the property of another or intentionally damages, defaces, destroys another’s property, or damages or destroys property with the intention of defrauding an insurer ([Utah Code § 76-6-106](#));
  5. “Disruptive student behavior” means
    - a. Frequent or flagrant willful disobedience, defiance of proper authority, or disruptive behavior, including the use of foul, profane, vulgar, or abusive language;

- b. Willful destruction or defacing of school property;
  - c. Behavior or threatened behavior which poses an immediate and significant threat to the welfare, safety, or morals of other students or school personnel or to the operation of the school;
  - d. Possession, control, or use of an alcoholic beverage as defined in [Utah Code § 32B-1-102](#);
  - e. Behavior prescribed in subsection (b) which threatens harm or does harm to the school or school property, to a person associated with the school, or property associated with that person, regardless of where it occurs;
  - f. Possession or use of pornographic material on school property
  - g. Any serious violation affecting another student or a staff member, or any serious violation occurring in a school building, in or on school property, or in conjunction with any school activity, including:
    - 1) The possession, control, or actual or threatened use of a real weapon, explosive, or noxious or flammable material;
    - 2) The actual or threatened use of a look-alike weapon with intent to intimidate another person or to disrupt normal school activities; or
    - 3) The sale, control, or distribution of a drug or controlled substance as defined in [Utah Code § 58-37-2](#), an imitation controlled substance defined in [Utah Code § 58-37b-2](#), or drug paraphernalia as defined in [Utah Code § 58-37a-3](#); or
    - 4) The commission of an act involving the use of force or the threatened use of force which if committed by an adult would be a felony or class A misdemeanor under Utah law.
6. "Expulsion" means a student's removal from the school setting, including all extra-curricular activities and events, for the current school year or a period designated in the disciplinary process.
7. "Firearm" is a pistol, revolver, shotgun, short barreled shotgun, rifle or short barreled rifle or any device that could be used as dangerous weapon from which a projectile is expelled by action of an explosive. For purposes of this policy, an object is not a "weapon" if it is undisputed that there was no intent on a student's part to use the object on school property.

8. "Gang and gang-related activity" means and includes the following:
  - a. Any ongoing organization, association or group of three or more persons, students and/or non-students, whether formally or informally organized, having as primary activity the commission of criminal act(s) having an identifiable name or identifying sign or symbol, and whose members individually or collectively engage in or have engaged in a pattern of criminal activity.
  - b. Wearing, possessing, using or distributing, displaying or selling and clothing, jewelry, emblem, badge, symbol, sign or other items which evidence members in a gang.
  - c. Use of a name associates with or attributable to a gang.
  - d. Designating "turf" or an area for gang activity or occupation.
9. "Hazing" means a school employee or student intentionally, knowingly, or recklessly committing an act or causing another individual to commit and act toward a school employee or student that:
  - a. Endangers the mental or physical health or safety of an individual;
  - b. Involves any brutality of a physical nature, including whipping, beating, branding, calisthenics, bruising, electric shocking, placing of a harmful substance on the body, or exposure to the elements;
  - c. Involves consumption of any food, alcoholic product, drug, or other substance or other physical activity that endangers the mental or physical health and safety of a school employee or student; or involves any activity that would subject a school employee or student to extreme mental stress, such as sleep deprivation, extended isolation from social contact, or conduct that subjects a school employee or student to extreme embarrassment, shame, or humiliation; and
  - d. Is committed for the purpose of initiation into, admission into, affiliation with, holding office in, or as a condition for membership in a school or school sponsored team, organization, program, club, or event; or
  - e. Is directed toward an individual whom the actor of the act knows, at the time the act is committed, is a member of, or candidate for membership in, a school or school sponsored team, organization, program, club, or event in which the actor also participates;

10. "Involuntary transfer" means the reassignment of a student from one school, campus, or academic program, to a different school, campus, or academic program within the District. Involuntary transfer may be for an indefinite period of time or for a fixed period of time;
11. "Larceny" means the taking of someone else's property without the use of force with the intent to permanently deprive the owner of the property. The laws of several states, including Utah, place larceny and certain other property crimes under the general category of theft;
12. "Making a false alarm" means a student-initiated or circulated report or warning of any fire, impending bombing, or other crime or catastrophe, knowing that the report or warning is false or baseless and is likely to cause the evacuation of any building or public transport or improper activation of school alarms or safety systems; and
13. "Sexual harassment" means uninvited and unwelcome verbal or physical behavior of a sexual nature especially by a person in authority toward a subordinate (such as an employee or student). See [Policy 3015 Title IX Sexual Harassment](#).
14. "Suspension" means the temporary denial of social interaction through school contact and the removal of the student from the classroom setting because of real and present disruptive effect of the student's presence, a reasonable assumption that the student will be disruptive or a threat to the well-being or safety of the and/or other students or staff.
  - a. "In-school suspension" is a temporary reassignment, usually for a designated time period, to a specific suspension classroom or space within the student's school.
  - b. Suspension may be "short-term" (less than 10 days) or "long-term" (10 days or more).
15. "Tobacco products" includes an electronic cigarette as that has been defined by state law ([Utah Code § 76-10-101](#)).
16. "Unlawful conduct" means any student conduct that violates any local, state, or federal law or regulation, or violates any District or school policy, or violates the legal rights of another person, and includes, but is not limited to, the following:
  - a. Harassment
  - b. Burglary

- c. Theft
- d. Criminal mischief
- e. Assault
- f. Gang activity
- g. Making a false alarm
- h. Willfully defaces or otherwise injures school property
- i. Disrupting the operation of a school
- j. Threat of Terrorism
- k. Sexual harassment
- l. Frequent or flagrant willful disobedience, defiance of proper authority, or disruptive behavior, including the use of foul, profane, vulgar, or abusive language.
- m. Willful destruction or defacing of school property
- n. Behavior or threatened behavior which poses an immediate and significant threat to the welfare, safety, or morals of other students or school personnel, or to the operation of the school.
- o. Possession or use of pornographic material on school property that would constitute a misdemeanor offense under [Utah Code § 76-10-1235](#). (This includes accessing such material through the District computer network or by using any District-owned device.)
- p. Bullying, harassment, cyberbullying, retaliation, and making false allegations of bullying, cyberbullying or retaliation as defined in [Utah Code § 53G-6](#).
- q. Any use of an electronic device or camera to record sound or images or otherwise capture material in an unauthorized setting or at an unauthorized time shall subject the user of the device to increased discipline based on the circumstances and whether the student was involved in prior violations of this policy.

- r. The use of any device or any electronic device or camera to threaten, intimidate or embarrass another or to capture and transmit test information or any other information in a manner constituting fraud, theft or academic dishonesty.
- s. The use of any device in a manner which may be physically harmful to another person, such as shining a laser in the eyes of another student.
- t. Selling, giving, delivering, transferring, possessing, controlling, or distributing an alcoholic beverage on or in proximity to school property or at or in proximity to any school sponsored event.
- u. Selling, giving, delivering, transferring, possessing, controlling, or distributing tobacco products on or in proximity to school property or at or in proximity to any school sponsored event. Students shall not smoke or use tobacco products on school property or at any school-related or school-sanctioned activity on or off school property.
- v. Possessing or using electronic cigarette products on school property.
  - 1) Teachers or authorized school employees shall confiscate electronic cigarette products from school-age students on school property consistent with the District or school policy for identifying illegal substances in the possession of students and confiscating those substances.
  - 2) Teachers who confiscate electronic cigarette products shall release the products to a school administrator in a timely manner.
  - 3) Administrators shall release confiscated electronic cigarette products to local law enforcement in a timely manner consistent with the law.
- w. Being under the influence of an alcoholic beverage or controlled substance on or in proximity to school property or at or in proximity to any school-sponsored event.
- x. Engaging in, assisting, permitting, or otherwise being involved in hazing, as provided by the District's policy prohibiting hazing.
- y. Engaging in conduct that contains the elements of the offense of arson or aggravated arson under the Utah Criminal Code.
- z. Engaging in conduct that contains the elements of any felony.
- aa. Sexual Harassment (See [Policy 3015 Title IX Sexual Harassment](#))

bb. Gang-related activity

17. "Weapon" means "dangerous weapon", which includes any firearm or any object that is used for, or is readily capable of, causing death or serious bodily injury.

E. Student Conduct Warranting Discipline

1. A student may be fined, suspended and/or recommended for expulsion from school for any of the prohibited conduct outlined in this policy when it occurs:
  - a. In a school building;
  - b. On or in proximity to school property;
  - c. In conjunction with any school sponsored activity;
  - d. In or on a school vehicle;
  - e. Is directed at or against another student or a District employee; or
  - f. When it threatens harm or does harm to the school, school property, a person associated with the school, or property of a person associated with the school.
2. Student conduct requiring suspension or expulsion: A student shall be suspended or expelled from school for any of the offenses described in [Utah Code 53G-8-205\(2\)](#).
3. Student conduct allowing for suspension or expulsion:
  - a. A student may be suspended or expelled from a school for any of the offenses described in [Utah Code 53G-8-205\(1\)](#) or
  - b. For other offenses provided in this policy.

F. Discipline Rules for Students with Disabilities

1. Discipline of students with disabilities shall be in compliance with [Policy 5006 Safe Schools – Discipline of Student with Disabilities](#) and [Utah Special Education Rules](#).

G. Possible remedial measures for disciplined students

1. Continued school attendance subject to the terms of a remedial discipline plan prepared to correct the violation. This remedial measure is available only where the violation is for willful disobedience, defiance of authority, or disruptive behavior when such conduct is not of such a violent or extreme nature that immediate removal from school would be required.
2. Continued school and class attendance accompanied by the student's parent for a designated period of time. This remedial measure is available only with the consent of the student's teacher or teachers and the agreement of the student's parent. The parent must agree to attend all of the student's classes for each day of the suspension. If the parent fails to attend class with the student, the student shall then be subject to suspension or other discipline in accordance with this policy.
3. In-school suspension. Attendance in a designated in-school suspension program. Students shall be instructed in the essential elements of the courses in which they are enrolled at the time of removal.
4. Voluntary or involuntary transfer to another school, campus, community based alternative school or other special program within the District, subject to the admission criteria of such alternative programs.
5. Withholding grade reports, diplomas and transcripts. If the district determines that school or district property has been lost or willfully cut, defaced or otherwise injured by a student, the District may withhold the issuance of official written grade reports, diplomas and transcripts of the student responsible for the damage or loss until the student or student's parent has paid for the damages. If the student and the student's parent are unable to pay for the damages or if it is determined by the school in consultation with the student's parents that the student's interests would not be served if the parents were to pay for the damages, then the District shall provide a program of voluntary work for the student in lieu of the payment.
6. Detaining students. See District [Policy 5285 Detention of Students After School Hours](#).
7. Suspension
8. Expulsion
9. Students subject to remedial or disciplinary measures will continue to receive educational services from the District according to the remedial or disciplinary measure. A student transferred to another school or program within in the District will receive educational services through that school or program.

#### H. Authority to impose discipline and due process

1. A school principal or assistant principal may suspend a student for a maximum of ten days.
2. The Superintendent **or designee** may suspend a student for up to one school year.
3. The Board of Education may suspend a student for up to one school year or expel a student for a fixed or indefinite period of time.

#### I. Procedures

1. Remedial measures or disciplinary sanctions may be imposed on a student only after it has been determined, following appropriate due process, that the student has committed a violation.
2. The nature of the due process required depends in part on the magnitude of the penalty to be imposed.
  - a. Prior to imposing a suspension, the school principal or assistant principal shall meet with the student to discuss the incident(s) and to provide the student an opportunity to respond.
  - b. The principal or assistant principal shall then determine whether a violation has occurred and whether suspension or other discipline is appropriate.
  - c. If the school principal or assistant principal makes an initial determination that the violation warrants long-term suspension or expulsion, the school principal may recommend those sanctions and may impose a short-term suspension pending a meeting with the Superintendent **or designee**.
  - d. A suspended student shall immediately leave the school building and grounds following a determination by the school of the best way to transfer custody of the student to the parent or other person authorized by the parent or applicable law to accept custody of the student.
  - e. A suspended student and parent shall be notified:
    - 1) Of the suspension,
    - 2) The reason for the suspension,
    - 3) The period of time for which the student is suspended, and

- 4) The time and place the parent is to meet with a designated school official to review the suspension.
- f. This meeting shall be scheduled to occur as soon as is practicable, but in all cases prior to the end of the tenth day of the suspension.
- g. At this meeting, the principal or assistant principal shall review with the parent and student the charges and evidence against the student, and shall provide the student and parent with an opportunity to respond.
- h. During this meeting, the principal or assistant principal may determine whether the suspension previously imposed should be maintained, whether to adopt an alternative remedial measure, or whether the suspension should be terminated. The principal or assistant principal should also discuss with the parent a plan to avoid recurrence of the problem.

#### J. Long-term Suspension or Expulsion

1. If the principal or assistant principal recommends long-term suspension or expulsion, the administrator shall notify the Superintendent **or designee** of that recommendation.
  - a. If the parent objects to the discipline, the Superintendent **or designee** shall schedule a hearing to be held with the student's parent, the student, and the Superintendent **or the Superintendent's designee**.
  - b. The hearing shall be scheduled to take place prior to the tenth day of the student's suspension where possible.
  - c. The Superintendent **or designee** shall provide written notice of the date, time, and place of the hearing to the student and student's parent so as to afford a reasonable opportunity for preparation.
    - 1) The notice shall include a statement of the charges against the student, that a recommendation has been made for suspension for more than 10 days or for expulsion and the period of time for which suspension or expulsion has been recommended.
    - 2) The statement of the allegations against the student shall include the nature of the evidence and the names of any witnesses whose testimony may be used against the student unless confidentiality is required due to the necessity to protect student witnesses.

## 2. Hearing Procedures

- a. The Superintendent **or designee** or the designee shall preside at and conduct the hearing.
  - b. The District and the student may each be represented by a person of their choice.
  - c. Each party may present testimony of witnesses or other evidence, may cross-examine witnesses and may make legal arguments relevant to the issues.
  - d. Hearsay testimony is permitted. It shall not be the sole basis for a determination of long-term suspension or expulsion.
  - e. At the conclusion of the hearing, the Superintendent **or designee** shall make a final determination of the matter.
  - f. The determination shall be in writing and mailed to the parent within 10 days of completion of the hearing.
  - g. Upon a finding that the student has engaged in conduct warranting discipline, the Superintendent **or designee** may determine what discipline or remedial measures are appropriate for the conduct.
3. If the Superintendent **or designee** determines that the appropriate sanction is expulsion, that sanction must be authorized by the Board of Education.
  4. Other than expulsion, the Superintendent **or designee** may impose any of the available remedial measures or sanctions determined to be appropriate and consistent with the evidence.
  5. Discipline: In determining the appropriate sanction, the Superintendent **or designee** shall consider whether alternatives to suspension are appropriate or available, including:
    - a. Good faith efforts to implement a remedial discipline plan that would allow the student to remain in school;
      - 1) Efforts may include a contract with the student, rewarding the student with increased benefits and/or participation in school activities consistent with improved behavior, review of the student's schedule and courses, assigning a

mentor teacher or student to regularly monitor the student, or other activities specific to the student.

- 2) Remediation efforts may include evaluating the student for services under [IDEA](#) or Section 504.
  - b. Policies that allow a student to remain in school under an in-school suspension program or under a program allowing the parent, with the consent of the student's teacher or teachers, to attend class with the student for a period of time specified by a designated school official; and
  - c. Enlisting the cooperation of the Division of Child and Family Services, the juvenile court, or other appropriate state agencies, if necessary, in dealing with a student's suspension.
6. Appeals: A student or parent on behalf of a student may appeal the determination of the Superintendent **or designee** to the Board of Education by filing a written notice of appeal with the Superintendent **or designee** within 10 days of the date the decision of the Superintendent **or designee** is mailed to the student. No further hearing will be held.
  - a. The Board shall review the evidence submitted to the Superintendent **or designee** and the written determination of the Superintendent **or designee**.
  - b. The Board may affirm the Superintendent **or designee** decision or modify the Superintendent **or designee** decision.
  - c. The Board's written decision shall be issued within 30 days of receipt of the student's written notice of appeal.
- K. Expulsion: If the Superintendent **or designee** recommends expulsion for an indefinite or definite period of time, then the Superintendent **or designee** will transmit that recommendation to the Board of Education along with the record of evidence submitted to the Superintendent **or designee**.
  1. The Board may review the recommendation based on this record or may, at its sole discretion, accept further evidence.
  2. Following its review, the Board may accept, modify, or reject the recommendation, or impose other disciplinary sanctions. The Board's decision is the final administrative decision.

3. If the Board expels a student for one year because of a violation involving a weapon, explosive, or flammable material, the student shall meet with the Superintendent **or designee**, accompanied by the parent, within 45 days of the imposition of the expulsion to determine:
  - a. What conditions must be met by the student and the student's parent for the student's return to school;
  - b. Whether the student should be placed on probation in a regular or alternative school setting, and if so, what conditions must be met by the student to assure the safety of students and staff at the school where the student is placed; and
  - c. If it would be in the best interest of both the School District and the student to modify the expulsion term to less than a year, giving highest priority to providing a safe school environment for all students.
  - d. If the Superintendent **or designee** determines that the student should return to school prior to the expiration of the one-year expulsion term conditioned on compliance with the conditions established by the Superintendent **or designee**, then the Superintendent **or designee** shall submit that recommendation to the Board of Education. If the Board of Education approves the return, the student may return to school pursuant to the conditions established.
4. Denial of admission and reporting
  - a. A student may be denied admission to a public school on the basis of having been expelled from that or any other school during the preceding 12 months.
  - b. Whenever a **student minor is found in possession of a dangerous weapon on school grounds when school is in session property during school hours or at a school sponsored activity and that information is reported to or known by a school employee, the school employee shall notify the principal. After receiving such a notification, in possession of a dangerous weapon and that information is reported to or known by the principal,** the principal shall notify appropriate law enforcement personnel as well as school and district personnel who, **in the opinion of the principal, determines** should be informed.
5. Parent and district responsibilities: If a student is expelled or suspended for more than 10 days, it is the responsibility of the student's parent to undertake an alternative education plan which will ensure that the student's education continues during the period of the suspension or expulsion.

- a. The parent shall work with designated school officials to determine how that responsibility might best be met through private education, alternative programs offered by the District, other alternatives which will reasonably meet the student's educational needs.
- b. Costs for educational services not provided by the District are the responsibility of the student's parent.
- c. The District shall contact the parent of each suspended or expelled student under the age of 16 at least once per month to determine the student's progress.
- d. The District shall maintain a record of all suspended or expelled students and a notation of the recorded suspension or expulsion shall be attached to the student's transcript.

L. Responsibility for student discipline and corporal punishment

1. The primary responsibility for classroom discipline rests with individual students and teachers. Teachers may remove students from class after a persistent effort to resolve the problem at the classroom level. The removal of a student shall conform with the District's and school's adopted disciplinary plan.
2. Communication between the teacher and administrator regarding a specific incident and administrative response shall occur as soon as possible, but no later than two work days after the student is removed from class or receives minor discipline.
3. A school employee may not inflict, allow or cause the infliction of corporal punishment upon a student.
4. "Corporal punishment" means the intentional infliction of physical pain upon the body of a student as a disciplinary measure.
5. The policy does not prohibit the use of reasonable and necessary physical restraint or force in self-defense as appropriate to the circumstances to:
  - a. Obtain possession of a weapon or other dangerous object in the possession or under the control of a child;
  - b. Protect the child or another person from physical injury;
  - c. Remove from a situation a student who is violent; or
  - d. Protect property from being damaged when physical safety is at risk.

#### M. Collection and Reporting of Incident Data

1. School personnel shall collect data with regard to incidents which occur on school grounds while school is in session or during a school-sponsored activity and which involve
  - a. suspension or expulsion of a student, or
  - b. arrest of a minor or
  - c. “other law enforcement activities” (defined below).
2. For this reporting requirement, “other law enforcement activities” means a significant law enforcement interaction with a minor that does not result in an arrest, including
  - a. a search and seizure by an SRO,
  - b. issuance of a criminal citation,
  - c. issuance of a ticket or summons,
  - d. filing a delinquency petition, or
  - e. referral to a probation officer.
3. The report of the incident shall also include information on the student or minor’s age, grade level, race, sex, and disability status. If applicable, the report shall also include the demographics of a person who is subject to bullying, hazing, cyber-bullying, or retaliation. To collect the data, school personnel shall use the form established by the State Superintendent in consultation with law enforcement agencies.
4. The District shall report the data to the State Superintendent in a timely manner as required by the State Superintendent. The District shall report the data compiled for each school year to the State Superintendent on or before September 1 of the year in which the school year ended.

[Utah Code § 53E-3-516 \(2022\)](#)

*Utah Admin. Rules R277-912-2 (September 24, 2020)*

## POLICY 5100

### Student Records

#### A. Definition/Types

1. For the purposes of this policy, the term “education records” means those records, files, documents, and other materials that contain information directly related to a student and are maintained by an education agency or institution or by a person acting for such agency or institution.
2. The term “education records” does not include:
  - a. Records that contain only information about a student after he or she is no longer a student in the district.
  - b. Records made by district personnel that are kept in the sole possession of the maker and are not accessible or revealed to anyone other than a temporary substitute for the maker of the record.
  - c. Records maintained by a law enforcement unit of the educational agency or institution that were created by that law enforcement unit for the purpose of law enforcement.
  - d. Records relating to an individual who is employed by an educational agency or institution, that:
    - 1) Are made and maintained in the normal course of business;
    - 2) Relate exclusively to the individual in that individual's capacity as an employee; and
    - 3) Are not available for use for any other purpose.
      - a) Records relating to an individual in attendance at the school who is employed as a result of his or her status as a student are education records and not excepted under paragraph (d).
  - e. Records on a student who is eighteen (18) years of age or older that are:

- 1) Made or maintained by a physician, psychiatrist, psychologist, or other recognized professional or paraprofessional acting in his or her professional capacity or assisting in a paraprofessional capacity;
- 2) Made, maintained, or used only in connection with treatment of the student; and
- 3) Disclosed only to individuals providing the treatment.
  - a) For the purpose of this definition, "treatment" does not include remedial educational activities or activities that are part of the program of instruction at the agency or institution.

[20 U.S.C. § 1232g](#)  
[34 CFR § 99.3](#)  
[Utah Code § 53E-9-202 \(2019\)](#)  
[Utah Code § 53E-9-204\(1\) \(2019\)](#)

#### B. Notification of Significant Data Breach

1. The District shall notify the parent of a student (or the student if the student is an adult) if there is a significant data breach (as defined by the State Board of Education) at the District or a District school.

[Utah Code § 53E-9-304\(2\) \(2020\)](#)

#### C. Student Identification Number

1. The District shall notify the parent of a student if there is a release of the student's personally identifiable student data due to a security breach.

[Utah Code § 53E-9-304\(2\) \(2019\)](#)

2. The District will not use a social security number as a student's identification number with the District.

[Utah Code § 63G-15-201 \(2012\)](#)

#### D. Screening Records

1. The principal of each school shall maintain records of screening for special senses and communication disorders and spinal screening for each student in the school. Records shall be open for inspection by the state or local health department.

Individual screening records may be transferred among schools in accordance with provisions below concerning ACCESS BY OTHER PERSONS.

[20 U.S.C. § 1232g](#)

#### E. Immunization Records

1. The District shall maintain an individual immunization record during the period of attendance for each student admitted. The records shall be open for inspection at all reasonable times by representatives of local health departments or the Utah Department of Health. The District shall cooperate with other districts in transferring students' immunization records between schools. Specific approval from students or parents is not required prior to making such record transfers.

#### F. Assessment Transfers

1. The results of individual student performance on basic skills assessment instruments or other achievement tests administered by the District are confidential and may be made available only to the student, the student's parent, and to the school personnel directly involved with the student's educational program. However, overall student performance data shall be aggregated by school and District and made available to the public, with appropriate interpretations, at regularly scheduled Board meetings. The information may not contain the names or other identifying information of individual students or teachers.

#### G. Academic Achievement Record

1. The District shall maintain a student academic achievement record on each student enrolled in the District. This record shall reflect courses of studies completed and shall substantiate the fulfillment of course requirements toward qualifying for high school graduation. A copy of this record shall be furnished to each student transferring to another school district.

#### H. Access to Education Records

1. Access to the education records of a student who is or has been in attendance at a school in the District shall be granted to the parent of the student who is a minor or who qualifies as a dependent for tax purposes. "Parent" includes a natural parent, a guardian, or an individual acting as a parent in the absence of a parent.

[34 CFR § 99.3](#)  
[Utah Code § 53E-9-205 \(2023\)](#)

2. The District shall presume that a parent has authority to inspect and review the student's records unless it has been provided with evidence that there is a court order, state statute, or legally binding document that specifically revokes these rights.

[34 CFR § 99.4](#)

3. Except as provided for by [Utah Code § 53E-9-203\(6\)](#), or unless a parent's right of access has been specifically revoked by a state statute, court order, or other legally binding document, schools must provide a parent access to the education records of the parent's student.

[Utah Code § 53E-9-205\(2\) \(2023\)](#)

4. Whenever a student has attained eighteen (18) years of age or is attending an institution of post-secondary education, the rights accorded to, and consent required of, parents transfer from the parents to the student.

[34 CFR § 99.5 \(a\)\(1\)](#)

[34 CFR § 99.3](#)

5. If material in the education record of a student includes information on another student, only the portion of the material relating to the student whose records were requested may be inspected and reviewed.

[34 CFR § 99.12\(a\)](#)

#### I. Request Procedure

1. Upon request of a properly qualified individual, access to a student's education record shall be granted within a reasonable period of time, not to exceed forty-five (45) days. The District shall respond to reasonable requests for explanations and interpretations of the records.

[34 CFR § 99.10](#)

#### J. Access by Other Persons

1. Personally identifiable information in education records shall not be released without the written consent of the student's parents, except to the following:

- a. School officials including teachers, who have legitimate educational interests. An administrator or teacher is entitled to access to a student's medical records maintained by the District only if he or she has completed in-service training.
  - 1) In addition, a school employee may only access a student's records if that employee is included on the list of authorized employees and if federal and state privacy laws otherwise authorize the access.

[Utah Code § 53E-9-204\(4\)\(a\) \(2019\)](#)

- b. Officials of other schools or school systems in which the student seeks or intends to enroll, provided that the District either:
  - 1) Includes in its policies a statement that notifies the parent or student that it forwards education records on request of the other school to such officials; or
  - 2) Makes a reasonable attempt to notify the parent (unless the record transfer is initiated by the parent.)
    - a) In either case, the District shall furnish a copy of the transferred records to the parent if requested, and give the parent an opportunity for a hearing to challenge the content of the record.
- c. Authorized representatives of the Comptroller General of the United States, the Secretary of Education, or state and local educational authorities who require access to student or other records necessary in connection with the audit and evaluation of federal or state-supported education programs or in connection with the enforcement of or compliance with federal legal requirements that relate to such programs.

[34 CFR § 99.31](#)

[34 CFR § 99.35](#)

- d. Personnel involved with a student's application for, or receipt of, financial aid.
- e. State and local officials to whom such information is specifically required to be reported or disclosed by state statute.
- f. Organizations conducting studies for educational agencies or for the purpose of developing, validating, or administering predictive tests, administering student aid programs, and improving instruction. Such studies must be conducted so that personal identification of students and their parents will not be revealed to persons other than authorized personnel of the organizations conducting the

studies. Such information must be destroyed when no longer needed for the original purposes of the studies.

- g. Accrediting organizations that require the information for purposes of accreditation.
- h. Parents of a student who qualifies as a dependent for tax purposes.
- i. Appropriate persons who, in an emergency, must have such information in order to protect the health or safety of the student or other person.
- j. Any person requesting directory information, as defined in local policy, after the District has given public notice of that definition.

[34 CFR § 99.31](#)  
[34 CFR § 99.37](#)

- 2. In order for personally identifiable information in education records to be released to any individual, agency, or organization other than to the student and those listed above, written consent must be obtained from the student's parent. Such consent shall specify records to be released, the reason for such release, and to whom the records are to be released. Such information may also be released in compliance with a judicial order or subpoena provided that the District makes a reasonable effort to notify the parent and student of the order or subpoena in advance of compliance.

[34 CFR § 99.31](#)

#### K. Transfer Not Permitted

- 1. Personal information from student education records shall be transferred to a third party only on the condition that such party will not permit any other party to have access to such information without the written consent of the student's parent.

#### L. Notice of Behavior that may Threaten Safety

- 1. Notwithstanding any other provision of this policy, in the event a student is expelled for a period of more than ten (10) days for use or distribution of alcohol or a controlled substance, or for possession of an incendiary device or firearm, a record stating the cause of expulsion shall be created and provided only to the following persons:
  - a. The principal and vice-principal over students in any alternative educational setting where the student will be educated;

- b. Any teachers of the student in the alternative education placement; and
  - c. Counselors in any school where the student attends who may provide counseling services to the student.
2. If appropriate, the record shall state also any appropriate precautions to be observed in the education of the student.
  3. The Board finds that dissemination of such information to those persons identified is necessary to provide an appropriate and safe education to the student of the District. The District shall not provide copies of such private records to any persons except those identified and the parent of the student without a court order.
  4. If the student is education pursuant to an Individual Education Program, then the record shall be considered by the Individual Education Program Team to determine an appropriate placement in the least restrictive environment consistent with safety and well-being of all students in the District.
  5. A copy of this policy shall be made available to parents and students upon request.

#### M. Record of Access to Student Record

1. Each school shall maintain a record, kept with the education record of each student that indicates all individuals, agencies, or organizations that have requested or obtained access to a student's education records. The records shall include at least the name of the person or agency that made the request and the legitimate interest the person or agency had in the information. The record will be maintained as long as the District maintains the student's education record. The record of access shall be available only to parents, school officials responsible for custody of the records, and those state, local, and federal officials authorized to audit the operation of the system.

[20 U.S.C. § 1232g](#)

2. The record shall not include requests for access by, or access granted to, parents of the student or officials of the District, requests accompanied by prior written consent of the parent, requests for directory information, or a party seeking or receiving the records as directed by a Federal grand jury or other law enforcement subpoena and the issuing court or other issuing agency has ordered that the existence or the

contents of the subpoena or the information furnished in response to the subpoena not be disclosed.

[34 CFR § 99.32](#)

#### N. Right to Amend Records

1. The parent of a student whose records are covered by this policy may ask the District to amend the student's record if the parent believes it contains information that is inaccurate, misleading, or in violation of the student's right of privacy or other rights. If, after a reasonable time, the District decides not to amend the education records requested, it shall inform the parent of its decision and his right to a hearing to challenge the content of the student's education records.
2. If the District decides to amend the records as a result of the hearing, it shall inform the parent in writing. If, as a result of the hearing, the District decides not to amend the records, it shall inform the parent of the right to place a statement in the records commenting on the contested information and/or stating why the parent disagrees with the decision of the District. Any explanation shall be maintained with the contested part of the record as long as the record is maintained and shall be disclosed whenever the contested portion of the record is disclosed.

[34 CFR § 99.20](#)

[34 CFR § 99.21](#)

#### O. Restriction on Gender Identity Changes in Student Records

1. "Gender identity" has the meaning provided in the Diagnostic and Statistical Manual (DSM-5). A person's gender identity can be shown by providing evidence, including, but not limited to, medical history, care or treatment of the gender identity, consistent and uniform assertion of the gender identity, or other evidence that the gender identity is sincerely held, part of a person's core identity, and not being asserted for an improper purpose. "Sex" means the biological, physical condition of being male or female, determined by an individual's genetics and anatomy at birth. Written parental consent is required to change the gender or gender identity in an education record to a gender or gender identity that does not conform with the student's sex.

[Utah Code § 53E-9-205 \(2023\)](#)

#### P. Annual Notification of Rights

1. The District shall give parents of in-attendance students or the in-attendance students themselves annual notification of their rights under the [Family Educational](#)

[Rights and Privacy Act of 1974](#) and of the places where copies of this policy may be located. The District shall effectively notify parents or eligible students who are disabled. The District shall effectively notify parents who have a primary or home language other than English. The notice must include:

- a. The procedure for exercising the right to inspect and review education records.
- b. The procedure for requesting amendment of records.
- c. A specification of criteria for determining who constitutes a school official and what constitutes a legitimate educational interest.

[20 U.S.C. § 1232g\(e\)](#)  
[34 CFR § 99.7](#)

#### Q. Directory of Information

1. The District may release information if it has given public notice of:
  - a. The types of personally identifiable information that it has designated as directory information.
  - b. The right of the parent to refuse to permit the District to designate any or all of that information about the student as directory information.
  - c. The period of time within which the parent must notify the District in writing that he or she does not want any or all of those types of information about the student designated as directory information.

[34 FR § 99.37](#)

#### R. Directory Information

1. Directory information may include a student's name, address, telephone listing, date and place of birth, major field of study, participation in officially recognized activities and sports, weight and height of members of athletic teams, dates of attendance, awards received, and the most recent previous school attended by a student.
2. Directory information shall be released to any individual or organization that files a written request with the Superintendent or designee.

[20 U.S.C. § 1232g](#)  
[34 CFR § 99.3](#)

S. Fee for Copies

1. No fee shall be charged to search for or to retrieve the education records of a student. A fee may be charged for copies of education records that are made for the parents or students under this policy provided that the fee does not effectively prevent them from exercising their right to inspect and review those records. Hardship cases shall be dealt with on an individual basis.

[20 U.S.C. § 1232g](#)  
[34 CFR § 99.11](#)

T. Records of Students with Disabilities

1. The District shall permit parents to inspect and review education records collected, maintained, or used for purposes of identifying, evaluating, placing, or educating students with disabilities.

[34 CFR § 300.501\(a\)](#)  
[State Board of Education Special Education Rules IV.A.1](#)

U. Access Rights

1. In addition to policies applicable to all student records, the following guidelines shall apply when parents request to review or inspect District records relating to the education of their child:
2. Parents may request that a representative inspect and review the records.

[34 CFR § 300.613\(b\)\(3\)](#)  
[State Board of Education Special Education Rules IV.V.4](#)

3. The District shall comply to requests without unnecessary delay and before any meeting regarding an individual education plan (IEP) or hearing relating to the identification, evaluation, or placement of the child.

[34 CFR § 300.613\(a\)](#)  
[State Board of Education Special Education Rules IV.V.4](#)

4. The District shall keep a record of persons obtaining access to these student records (except access by parents and authorized employees) including name, date of access, and the purpose for which the person is authorized to use the records.

[34 CFR § 300.614](#)

[State Board of Education Special Education Rules IV.V.5](#)

V. Parental Consent

1. Parental consent must be obtained before personally identifiable information is used for any purpose other than meeting a requirement under the [Individuals with Disabilities Education Act \(IDEA\)](#) or disclosed to anyone other than officials of agencies collecting or using this information. The District may not release information from these records without parental consent except as provided in the [Family Educational Rights and Privacy Act \(FERPA\)](#).

[34 CFR § 300.622](#)

2. No student shall be required without parental consent to submit to testing or treatment or psychiatric examination of which the primary purpose is to reveal information concerning:
  - a. political affiliations or philosophies (except as provided in Policy ECF);
  - b. mental or psychological problems;
  - c. sexual behavior, orientation, and/or attitudes/
  - d. illegal, anti-social, self-incriminating or demeaning behavior;
  - e. critical appraisals of close family members;
  - f. any legally privileged information;
  - g. income (except as required to receive financial assistance or fee waivers);  
and
  - h. religious affiliations or beliefs.
3. The parent shall be notified in writing of the means and purposes of the testing and the person(s) doing the testing at least two weeks, but not more than five months, before information protected by this policy is sought. This written notice must include an internet address where the parent can view the exact test or survey to be administered.

4. The data collected through an authorized test or survey is a private record which may not be shared except in accordance with the Family Educational Rights and Privacy Act ("FERPA").

[20 USC § 1232h](#)  
[Utah Code § 53E-9-203 \(2022\)](#)

#### W. Confidentiality

5. The District shall protect the confidentiality of personally identifiable information in collection, storage, disclosure, and destruction of records. One official in the District shall assume responsibility for ensuring confidentiality of personally identifiable information. All persons collecting or using this information shall receive training or instruction concerning the legal requirements involved in handling these records. The District shall maintain for public inspection a current listing of the names and positions of employees who may have access to this information.

[34 CFR § 300.623](#)

#### X. Destruction of Information

1. The District shall inform parents when personally identifiable information pertaining to students with disabilities education is no longer needed to provide educational services to the student. Such information shall be destroyed on request of the parent. A permanent record of the student's name, address, and phone number, grades, attendance record, classes attended, grade level completed, and year completed may be maintained without time limit.

[34 CFR § 300.624](#)

#### Y. Comprehensive System

1. The Superintendent shall develop and maintain a comprehensive system of student records and reports dealing with all facets of the school program operation. These data and records shall be stored in a safe and secure manner and shall be conveniently retrievable for use by authorized school personnel.
2. A cumulative record shall be maintained for each student from entrance into District schools until withdrawal or graduation from the District.
3. This record shall move with the student from school to school and be maintained at the school where currently enrolled until graduation or withdrawal. Records for non-enrolled students shall be retained for the period of time required by law. No

permanent records may be destroyed without explicit permission from the Superintendent.

#### Z. Custodian of Records

1. The Principal is custodian of all records for currently enrolled students at the assigned school. The Superintendent is the custodian of records for students who have withdrawn or graduated. The student handbook distributed annually to all students and parents shall contain a listing of the addresses of District schools, as well as the Superintendent's business address.

#### AA. Types and Locations of Records

1. Each record custodian, at the location listed in the student handbook, shall be responsible for the education records of the District. These records may include:
  - a. Admissions data, personal and family data, including certification of date of birth.
  - b. Standardized test data, including intelligence, aptitude, interest, personality, and social adjustment ratings.
  - c. All achievement records, as determined by tests, recorded grades, and teacher evaluation.
  - d. Health services records, including:
    - 1) The results of any tuberculin tests administered by the District.
    - 2) The findings of screening or health appraisal programs the District conducts or provides.
    - 3) Information and follow-up to ensure that parents have been notified of identified problems and of how they can obtain needed services for the students.
    - 4) Immunization records.
    - 5) Attendance records.
    - 6) Student questionnaires.
    - 7) Records of teacher, counselors or administrative conferences with the student or pertaining to the student.

- 8) Verified reports of serious or recurrent behavior patterns.
- 9) Copies of correspondence with parents and others concerned with the student.
- 10) Records transferred from other districts the student has been enrolled in.
- 11) Records pertaining to participation in extracurricular activities.
- 12) Information relating to student participation in special programs.
- 13) Records of fees assessed and paid.
- 14) Other records that may contribute to an understanding of the student.

BB. Request Procedures

1. The cumulative record shall be made available to the parent. Records may be reviewed during regular school hours upon written request to the record custodian. The record custodian or designee shall be present to explain the record and to answer questions. The confidential nature of the student's records shall be maintained at all times, and the records shall be restricted to use only in the Superintendent's, Principal's, or counselor's office, or other restricted area designated by the record custodian. The original copy of the record or any document contained in the cumulative record shall not be removed from the school.

CC. Student Rights

1. Whenever a student has attained eighteen (18) years of age or is attending an institution of post-secondary education, the rights accorded to, and consent required of, parents transfer from the parents to the student.

[34 CFR § 99.5\(a\)\(1\)](#)

[34 CFR § 99.3](#)

[34 CFR § 300.625](#)

[Utah Code § 53E-9-204\(4\)\(b\)\(ii\) \(2019\)](#)

DD. Access by School Officials

1. For the purposes of this policy, "school officials" shall mean any employees, trustees, or agents of the District, of cooperatives of which the District is a member, or of facilities with which the District contracts for placement of students with

disabilities. The term also includes attorneys, consultants, and independent contractors who are retained by the District, by cooperatives of which the District is a member, or by facilities with which the District contracts for placement of students with disabilities.

2. School officials have a "legitimate educational interest" in a student's records when they are working with the student, considering disciplinary or academic actions, or developing a student with disabilities' individual education plan; compiling statistical data; or investigating or evaluating programs.

[34 CFR § 300.622\(b\)\(1\)](#)

#### EE. Access by Parents

1. Parents may be denied copies of records after the student reaches age eighteen (18) and no longer qualifies as a dependent for tax purposes, when the student is attending an institution of post-secondary education, or if the parents fail to follow proper procedures and pay the copying charge. If the student qualifies for free or reduced-price lunches and the parents are unable to view the records during regular school hours, upon written request of the parent, one copy of the record shall be provided at no charge.

#### FF. Access by School Employees

1. Each school within the District shall create and maintain a list that includes the name and position of each school employee who is authorized to have access to student education records. This list shall be provided to the Board of Education and whenever the list is updated the updated list shall be provided to the Board of Education.
2. Each person included on the list of employees authorized to have access to student education records shall complete training on student privacy laws and upon completion of such training shall sign a statement certifying that the employee completed the training and that the employee understands student privacy requirements. Each employee training certification statement shall be provided to the Board of Education
3. Unless written consent has been given by the student's parent (or the student is over 18 years of age) the school may only share student education records with or allow access to such records by those school employees included on the list of employees authorized to access student education records.

[Utah Code § 53E-9-204 \(2019\)](#)

GG. Transcripts and Transfers of Records

1. A school shall request a certified copy of a transfer student's record, directly from the transfer student's previous school, within fourteen (14) days after enrolling the transfer student unless the student is a military child (see below).
2. The District shall promptly forward education records upon request to officials of other schools or school systems in which the student intends to enroll within thirty (30) school days of the request, unless the student is a military child (see below).

[Utah Code § 53G-6-604 \(2018\)](#)

HH. Military Child's Records

1. If the parent of a military child requests an official education record and the school is unable to release the official education record, the school shall provide the parent of the military child with an unofficial education record.
2. If a school requires an official education record in order to enroll a student, the school shall enroll and appropriately place a military child based on information in an unofficial record pending validation by an official record.
3. A school that enrolls a military child shall request a certified copy of a military child's official education record, directly from the military child's previous school, simultaneously with enrolling the military child.
4. If a school receives a request to forward a certified copy of a military child's official education record, the school shall comply within ten (10) days of the request.
5. "Military child" means a child enrolled in kindergarten through grade 12 who is in the household of an active duty service member. An "active duty service member" is an individual on full-time duty status in the active uniformed service of the United States, including members of the National Guard and Reserve on active duty orders.

[Utah Code § 53E-3-903\(1\) \(2019\)](#)

[Utah Code § 53E-3-905\(1\), \(2\) \(2018\)](#)

II. Records of a Missing Child

1. Upon notification by the Criminal Investigations and Technical Services Division of the Department of Public Safety ("division") of a missing child, the school in which

that child is currently or was previously enrolled shall flag the record of that child in a manner that whenever a copy of or information regarding the record is requested, the school is alerted to the fact that the record is that of a missing child.

2. The school shall immediately report any request concerning flagged records or knowledge as to the whereabouts of any missing child to the division. The school may not forward the record to the new school.
3. Upon notification by the division that a missing child has been recovered, the school shall remove the flag from that child's record.

[Utah Code § 53G-6-602 \(2018\)](#)

JJ. The Records Responsibility for Students with Disabilities

1. The official responsible for ensuring the confidentiality of any personally identifiable information in student with disabilities records shall be the Superintendent.
2. A current listing of names and positions of persons who have access to student with disabilities records is maintained at the office of the Superintendent.

KK. Procedure to Amend

1. Within fifteen (15) school days of the record custodian's receipt of a request to amend records, the District shall notify the parents in writing of its decision on the request and, if the request is denied, of their right to a hearing. If a hearing is requested, it shall be held within ten school days after the request is received. Parents shall be notified in advance of the date, time, and place of the hearing.
2. An administrator who is not responsible for the contested records and who does not have a direct interest in the outcome of the hearing shall conduct the hearing. The parents shall be given a full and fair opportunity to present evidence, and at their own expense, may be assisted or represented at the hearing. The parents shall be notified of the decision in writing within ten school days of the hearing. The decision shall be based solely on the evidence presented at the hearing and shall include a summary of the evidence and reasons for the decision. If the decision is to deny the request, the parents shall be informed that they have 30 school days within which to exercise their right to place in the record a statement commenting on the contested information and/or stating any reason for disagreeing with the District's decision.

I. Notice of Parent and Student Rights

[Family Education Rights and Privacy Act, 20 U.S.C. § 1232g](#)

1. The Box Elder School District maintains general education records required by law. A student's school records are private and are protected from unauthorized inspection or use. A cumulative record is maintained for each student from the time the student enters the District until the student withdraws or graduates. This record moves with the student from school to school.
2. By law, both parents, whether married, separated, or divorced, have access to the records of a student who is a minor or a dependent for tax purposes, as do students who are eighteen (18) years of age or older. A parent whose rights have been legally terminated will be denied access to the records if the school is given a copy of the court order terminating these rights.
3. The principal is custodian of all records for currently enrolled students at the assigned school. The Superintendent is the custodian of all records for students who have withdrawn or graduated. Records may be reviewed during regular school hours. The record custodian or designee will respond to reasonable requests for explanation and interpretation of the records. The address of the Superintendent's office is: 960 South Main, Brigham City, UT 84302.
4. The addresses of the Principals' offices are:

Bear River High School	1450 S Main, Garland, UT 84312
Bear River Middle School	300 E 1500 S, Garland, UT 84312
Alice C. Harris Intermediate School	515 N 800 W, Tremonton, UT 84337
Box Elder High School	380 S 600 W, Brigham City, UT 84302
Box Elder Middle School	18 S 500 E, Brigham City, UT 84302
Adele C. Young Intermediate School	830 Law Dr., Brigham City, UT 84302
Sunrise High School	230 W 200 S, Brigham City, UT 84302
Early Learning Center	2275 N 3900 W, Corinne, UT 84307
Century Elementary	5820 N 4800 W, Bear River City, UT 84301
Discovery Elementary	820 N 500 W, Brigham City, UT 84302
Fielding Elementary	50 W Main, Fielding, UT 84311
Garland Elementary	450 S 100 W, Garland, UT 84312
Golden Spike Elementary	730 E 300 N, Brigham City, UT 84302
Grouse Creek Elementary and Secondary	76785 W 11900 N, Grouse Creek, UT 84313
Lake View Elementary	851 S 200 W, Brigham City, UT 84302
McKinley Elementary	120 W 500 S, Tremonton, UT 84337
North Park Elementary	50 E 700 N, Tremonton, UT 84337
Park Valley Elementary and Secondary	788 Education Dr., Park Valley, UT 84329
Snowville Elementary	PO Box 669, Snowville, UT 84336
Three Mile Creek Elementary	2625 S 1050 W, Perry, UT 84302

Willard Elementary

40 W 50 S, Willard, UT 84340

5. Parents of a minor or a student who is a dependent for tax purposes, the student (if 18 or older), and school officials with legitimate educational interests are the only persons who have general access to a student's records. "School officials with legitimate educational interests" include any employees, agents, or Board Members of the District, or of cooperatives of which the District is a member, or of facilities with which the District contracts for placement of students with disabilities, as well as their attorneys and consultants, who are (1) working with the student; (2) considering disciplinary or academic actions, the student's case, or a student with disabilities' individual education plan; (3) compiling statistical data; or (4) investigating or evaluating programs.
6. Certain other officials from various governmental agencies may have limited access to the records. The District forwards a student's records on request to a school in which a student seeks or intends to enroll without the necessity of the parent's permission. Parental consent is required to release the records to anyone else. When the student reaches eighteen (18) years of age, he or she has the right to consent to release of records transfers to the student.
7. The parent's or student's right of access to, and copies of, student records does not extend to all records. Materials such as, but not limited to, teachers' personal notes on a student that are shared only with a substitute teacher and records on former students do not have to be made available to the parents or students.
8. Students over eighteen (18) and parents of minor students may inspect the student's records and request a correction if the records are inaccurate, misleading, or otherwise in violation of the student's privacy or other rights. If the District refuses the request to amend the records, the requestor has the right to a hearing. If the records are not amended as a result of the hearing, the requestor has 30 school days to exercise the right to place a statement commenting on the information in the student's record. Although improperly recorded grades may be challenged, parents and students are not allowed to contest a student's grade in a course through this process. Parents or students have the right to file a complaint with the U.S. Department of Education if they feel that the District is not in compliance with the law regarding student records.
9. Copies of student records are available at the reasonable current rate per page, payable in advance. Parents may be denied copies of student's records (1) after the student reaches age eighteen (18) and is no longer a dependent for tax purposes; (2) when the student is attending an institution of post-secondary education; or (3) if the parent fails to follow proper procedures and pay the copying charge. If the student qualifies for free or reduced-price lunches and the parents are unable to

view the records during regular school hours, upon written request of the parent, one copy of the record will be provided at no charge.

10. Certain information about District students is considered directory information. This information will be released to anyone who follows procedures for requesting it, unless the parent objects to the release of any or all directory information about his child. In connection with receiving federal funding, the District is also required by law to provide requesting military recruiters with secondary student names, addresses and telephone numbers unless the parent objects to the release of that information. (The same objection may be used for both general directory information release and release to military recruiters.) This objection must be made in writing to the Principal within ten school days after the issuance of this notice. Directory information includes: a student's name, address, telephone number, date and place of birth, participation in officially recognized activities and sports, weight and height of members of athletic teams, dates of attendance, awards received in school, and most recent previous school attended.
11. The District's complete policy regarding student records is available from the Principal's or Superintendent's office.

[20 U.S.C. § 1232g\(e\)](#)  
[Utah Code § 53E-9-202\(2\) \(2019\)](#)  
[20 U.S.C. § 7908](#)

## POLICY 5203

### Graduation Attire

#### A. Definitions

1. “Adornment” means something that a student attaches to or wears with, but does not replace, graduation attire.
2. “Cultural” means recognized practices and traditions of a certain group of people.
3. “Graduation ceremony” means a high school graduation ceremony.
4. “Graduation attire” means the attire that is required to be worn by students at a graduation ceremony, according to the dress code established by the District and an individual high school.
5. “Tribe” means a tribe, band, nation, or Alaskan Native village that is recognized by federal law or formally acknowledged by a state.
6. “Tribal regalia” means a tribe’s traditional dress or recognized objects of religious or cultural significance, including tribal symbols, beads, and feathers.
7. “Qualifying student” means a student who is enrolled as a member of a tribe or eligible to be so enrolled.

[Utah Code § 53G-4-412\(1\) \(2022\)](#)

[Utah Code § 53G-4-414 \(1\) \(2023\)](#)

#### B. General Graduation Attire

1. Except as provided below, graduating students shall comply with the graduation attire and other dress code requirements of the student’s high school and the District.

#### C. Qualifying Students May Wear Tribal Regalia

1. Any qualifying student may wear tribal regalia during a graduation ceremony, including decorating the student’s other graduation attire with tribal regalia, notwithstanding any provision or policy of the high school conducting the ceremony or any other dress code policy.

[Utah Code § 53G-4-412\(2\), \(3\) \(2022\)](#)

D. Religious or Cultural Attire

1. A student may wear recognized items of cultural or religious significance as an adornment at a graduation ceremony subject to the following: the District or a school may prohibit a student from wearing an item of adornment that is likely to cause a substantial disruption of or material interference with the graduation ceremony. Any such prohibition shall be by the least restrictive means necessary to accomplish a specifically identified compelling governmental interest.

[Utah Code § 53G-4-414\(2\), \(3\), \(4\) \(2023\)](#)

## Policy 5227

### Concussions and Head Injury

- A. The District, in compliance with Utah State Board of Education Rule R277-614 and based on the model policy issued by the State Board of Education, has established this protocol to provide education about concussion for coaches, school personnel, parents, and students. This protocol outlines procedures for staff to follow in managing concussions, and outlines school policy as it pertains to return to play issues following a traumatic head injury or concussion.

*Utah Admin. Rules R277-614-4 (November 7, 2022)*

1. The District seeks to provide a safe return to activity for all students following any injury, but particularly after a traumatic head injury or concussion. In order to effectively and consistently manage these injuries, procedures have been developed to aid in ensuring that concussed students are identified, treated, referred appropriately, receive appropriate follow-up medical care during the school day, and are fully recovered prior to returning to activity.
  2. District leadership shall review this protocol annually. Any changes or modifications will be reviewed and given to athletic department staff including coaches and other appropriate school personnel in writing.
  3. All appropriate staff shall attend a yearly in-service meeting in which procedures for managing sporting event-related traumatic head injuries and concussions are discussed.
1. All athletic coaches shall annually receive training on responding to concussions and head injuries as provided in this policy.

*Utah Admin. Rules R277-605-6(2) (July 22, 2022)*

#### D. Definitions

1. "Traumatic head injury" means an injury to the head arising from blunt trauma, an acceleration force, or a deceleration force, with one of the following observed or self-reported conditions attributable to the injury:
  - a. Transient confusion, disorientation, or impaired consciousness;

- b. Dysfunction of memory;
- c. Loss of consciousness; or
- d. Signs of other neurological or neuropsychological dysfunction, including:
  - 1) Seizures;
  - 2) Irritability;
  - 3) Lethargy;
  - 4) Vomiting;
  - 5) Headache;
  - 6) Dizziness; or
  - 7) Fatigue.

[Utah Code § 26B-4-401\(18\) \(2023\)](#)

2. “Head injury” means any injury to the head NOT a “traumatic head injury” as defined above, including a mild bump.

*Utah Admin. Rules R277-614-2(3) (November 7, 2022)*

3. “Sporting event” means any of the following athletic activities that is organized, managed, or sponsored by a District school: a game, a practice, a sports camp, a physical education class, a competition, or a tryout. It does NOT include:
- a. Free play or recess taking place during school hours; or
  - b. The District or a District school merely making available a District-owned or controlled field, facility, or other location to a child or to an amateur sports organization, regardless of whether a fee is being charged by the District for the use.

[Utah Code § 26B-4-401\(16\) \(2023\)](#)

4. “Physical education class” means a structured school class that includes an adult supervisor.

*Utah Admin. Rules R277-614-2(6) (November 7, 2022)*

5. “Free play” means unstructured student play, games and field days during school hours.

*Utah Admin. Rules R277-614-2(2) (November 7, 2022)*

6. “Qualified health care provider” means a health care provider who:
  - a. is licensed under [Utah Code Title 58](#), Occupations and Professions; and
  - b. may evaluate and manage a concussion within the health care provider’s scope of practice.

[Utah Code § 26B-4-401\(14\) \(2023\)](#)

7. “Written statement of a qualified health care provider” means a written statement from a qualified health care provider which state that:
  - a. The health care provider has, within three years before the date of the statement, successfully completed a continuing education course in the evaluation and management of a concussion; and
  - b. That the student to whom the statement relates is cleared to resume participation in the District sporting event.

[Utah Code § 26B-4-404\(1\)\(b\)\(ii\) \(2023\)](#)

8. “Agent of the District” mean a coach, teacher, employee, representative, or volunteer of the District.

[Utah Code § 26B-4-401\(1\) \(2023\)](#)

#### E. Requirements

1. As described in more detail below, any student who is suspected to have sustained a concussion or traumatic head injury shall be immediately removed from participation in a District sporting event and may not resume participation until the student has been evaluated by a qualified health care provider who is trained in the management and evaluation of a concussion and the student provides the District with a written statement from the qualified health care provider. Notice of the concussion or traumatic head injury shall be provided to the student’s parent. Each agent of the District shall be familiar with this policy and shall be provided a copy of

this policy. Before a student may participate in any District sporting event, the student's parent must be provided a written copy of this policy and the student's parent must sign an acknowledgment that the parent has read, understands, and agrees to abide by this policy.

[Utah Code § 26B-4-403\(2\), \(3\) \(2023\)](#)

[Utah Code § 26B-4-404\(1\) \(2023\)](#)

#### F. Evaluation by a School Nurse

1. A school nurse may assess a child who is suspected of having sustained a concussion or traumatic head injury during school hours on school property regardless of whether the nurse has received specialized training in the evaluation and management of concussion or traumatic head injury. If the nurse evaluating the student has not been trained in the evaluation and management of concussion and has not completed a continuing education course in that area in the prior three years, the nurse shall refer the student to a qualified health care provider who is trained in the evaluation and management of a concussion and the nurse may not provide the written statement of a qualified health care provider for the student. School nurses shall be trained in the evaluation and management of a concussion as funding allows.

[Utah Code § 26-53-401 \(2014\)](#)

#### G. Notice to Parent of Head Injury

1. The District shall notify a parent if **District staff become aware that** a student is reported or suspected to have experienced a head injury during school hours or during a school-sanctioned activity, **including free play**.

*Utah Admin. Rules R277-614-4(5) (November 7, 2022)*

#### H. Documentation of Head Injury

1. Any head injuries reported to District staff or agents should be documented in the student health record and entered on the [Student Injury Report](#) website. Documentation of injury is important for determining treatment, initiating possible academic accommodations, and mitigating potential legal liability.

#### I. Annual Notice to Student and Parents

1. Notice and a written copy of this policy shall be provided at least annually to parents of students who participate in District sporting events and students may not

participate in such events until the District receives a signed written acknowledgement that the parent has read, understands, and agrees to abide by this policy.

[Utah Code § 26B-4-403\(3\) \(2023\)](#)

J. Posting of Policy on Website

1. This policy shall be posted on the District's website in a location readily accessible to parents and members of the public.

*Utah Admin. Rules R277-614-4(4) (November 7, 2022)*

K. Recognition of a Concussion

1. A concussion is a type of traumatic brain injury that interferes with normal function of the brain and is clinically referred to as mild Traumatic Brain Injury (mild TBI). It occurs when the brain is rocked back and forth or twisted inside the skull as a result of a blow to the head or body. What may appear to be only a mild jolt or blow to the head or body can result in a concussion. A concussion can occur even if a student does not lose consciousness from the head injury. (NFHS "[Suggested Guidelines for Management of Concussion in Sports](#)".)
2. Common signs and symptoms of a concussion (observed by others):
  - a. Student appears dazed or stunned
  - b. Confusion
  - c. Forgets plays
  - d. Unsure about game, score, opponent
  - e. Moves clumsily (altered coordination)
  - f. Balance problems
  - g. Personality change
  - h. Responds slowly to questions
  - i. Forgets events prior to hit

- j. Forgets events after the hit
  - k. Loss of consciousness (any duration)
  - l. Vomiting
3. Symptoms (reported by student):
- a. Headache or pressure in the head
  - b. Balance problems or dizziness
  - c. Fatigue or feeling tired
  - d. Does not “feel right”
  - e. More emotional than usual
  - f. Irritable or sad
  - g. Nausea or vomiting
  - h. Double vision, blurry vision
  - i. Sensitive to light or noise
  - j. Feels sluggish
  - k. Feels “foggy”
  - l. Problems concentrating
  - m. Problems remembering
4. These signs and symptoms following a witnessed or suspected blow to the head or body should be considered a probable concussion. A student who has suffered with a concussion (mild TBI) may have one or many of these signs and symptoms. Symptoms may progress or change in the days and weeks following an injury, including trouble sleeping, emotional distress, and academic difficulty. Any student suspected of having sustained a concussion or traumatic brain injury shall be immediately removed from the District sporting event and shall not return to participation ~~play~~ until cleared by an appropriate health care professional (provides

the District with a written statement of a qualified health care provider as defined in this policy).

L. Management and Referral Guidelines for All Staff

1. The following situations indicate a medical emergency and require activation of the Emergency Medical System (EMS):
  - a. Any student with a witnessed loss of consciousness of any duration shall be transported immediately to the nearest emergency department via emergency vehicle. Staff shall remain in contact with 911 and stabilize the student while waiting for EMS to arrive.
  - b. Any student who has symptoms of a concussion and who is not stable (i.e., whose condition is worsening) is to be transported immediately to the nearest emergency department via emergency vehicle.
  - c. A student who exhibits any of the following symptoms should be transported immediately to the nearest emergency department, via emergency vehicle:
    - 1) Deterioration of neurological function (i.e., pupil changes or responses, muscle weakness, increased difficulty with response to questions)
    - 2) Decreasing level of consciousness
    - 3) Decrease or irregularity in respirations
    - 4) Any signs of symptoms of associated injuries, spine or skull fracture, or bleeding
    - 5) Mental status changes including:
      - a) lethargy
      - b) difficulty staying awake/alert
      - c) confusion
      - d) agitation
    - 6) Seizure activity
  - d. A student who is symptomatic but stable, may be transported by his or her parent. The parent should be advised to contact the student's health care

provider or seek care at the nearest emergency department on the day of the injury.

M. Guidelines and Procedures for Coaches and Teachers Supervising Physical Education Classes, Athletic Contests and Games

1. Recognizing concussions
  - a. All educators and agents of the District should become familiar with the signs and symptoms of concussion that are described above.
  - b. Educators and agents of the District shall have appropriate training about recognizing and responding to traumatic head injuries consistent with the employees' responsibilities for supervising students and athletes.
  - c. Training can be found through the [CDC website](#).
2. Removing from activity
  - a. Any student who exhibits signs, symptoms, or behaviors consistent with a concussion shall be immediately removed from the activity and shall not return to play until cleared by an appropriate health care provider.
3. Referring the Athlete/Student for Medical Evaluation
  - a. The District agent is responsible for notifying the student's parent of the injury. Contact the parent to inform a parent of the injury. Depending on the injury, transport can be provided by either an emergency vehicle or parent.
    - 1) A medical evaluation by **and a written statement from** an appropriate health care provider is required before returning to play.
  2. In the event that a student's parent cannot be reached, and the student is able to be sent home (rather than directly to a health care provider):
    - a. The District's agents should ensure that the student will be with a responsible individual capable of monitoring the student and understanding the home care instructions before allowing the student to go home.
    - b. The District's agent should continue efforts to reach a parent.
  3. If there is any question about the status of the student, or if the student cannot be monitored appropriately, the student should be referred to an Emergency

Department for evaluation. A District agent should accompany the student and remain with the student until a parent arrives.

4. A District agent shall provide for supervision of the other students for whom the agent is responsible when accompanying the injured student.
5. Students with a suspected concussion should not be permitted to drive home.
6. A District agent should seek assistance from the host site's certified athletic trainer (ATC) or team physician, if available, if the injury occurs during an athletic event.

#### N. Free-Play concussion and Head Injury Management

1. While many head injuries that happen at school are minor, school staff shall follow these steps when a student has a bump, blow, or jolt to the head or body:
  - a. Observe the student for signs and symptoms of concussion for at least 30 minutes.
  - b. Ask people who saw the injury occur about how the injury happened and any concussion signs they observed.
  - c. Complete the [Concussion: Signs and Symptoms Checklist](#).
  - d. Notify the student's parent that their child had a head injury and give the parent the [Parent Notification of Head Injury During School Hours](#) document.
2. If the student has concussion signs or symptoms:
  - a. Tell the parent that the student needs to see a health care provider experienced in concussion management.
  - b. Give the parent a copy of the completed [Concussion: Signs and Symptoms Checklist](#) for the health care provider to review.
  - c. Ask for written guidance from the student's health care provider about when the student can return to school and physical activity.
3. If the student does not have concussion signs or symptoms:
  - a. Have the student return to class but do not allow the student to return to sports or recreational activities on the same day of the injury.

- b. Send a copy of the completed [Concussion: Signs and Symptoms Checklist](#) and the [Parent Notification of Head Injury During School Hours](#) document home with the student for the parent to review.
- c. Ask the parent to continue to observe the student for any changes.
- d. Tell the parent that if concussion signs or symptoms appear, the student should be seen right away by a health care provider with experience in concussion management.

#### O. Return to Learn (RTL) Procedures After a Concussion

1. Medical and school-based teams should counsel the student and family about the process of gradually increasing the duration and intensity of academic activities as tolerated, with the goal of increasing participation without significantly exacerbating symptoms.
2. The student, family, health care provider, and school teams should monitor symptoms and academic progress to decide together the modifications that are needed to maintain an academic workload without making symptoms worse.
3. School teams should monitor and adjust educational supports until the student's academic performance has returned to pre-injury levels.

#### P. Return to Play (RTP) Procedures After Concussion

1. Return to activity and play is a medical decision. The student must meet all of the following criteria in order to progress to activity:
  - a. Asymptomatic at rest and with exertion (including mental exertion in school)
  - b. Have successfully returned to regular academic activities, and
  - c. Have written clearance from an appropriate health care provider (**a written statement from a qualified health care provider as defined above**).
2. Once the above criteria are met, the student will be progressed to full activity while following the stepwise process detailed below. (This progression must be closely supervised by a District staff and agents. If the school does not have an athletic trainer, then the coach must have a very specific plan to follow as directed by the appropriate health-care provider).
3. Progression is individualized, and will be determined on a case-by-case basis. Factors that may affect the rate of progression include:

- a. previous history of concussion
  - b. duration and type of symptoms
  - c. age of the student, and
  - d. sport/activity in which the student participates.
4. An athlete/student with a prior history of concussion, one who has had an extended duration of symptoms, or one who is participating in a collision or contact sport may progress more slowly.
  5. Stepwise progression is described below.
    - a. Step 1. Cognitive rest which may include staying home from school or limiting school hours (and studying) for a few days. Any period longer than this should be under the supervision of a qualified health care provider. Activities requiring concentration and attention immediately after the injury may worsen symptoms and delay recovery. Light activity including walks may be encouraged at this level, provided that the activity is tolerated by the student without a significant exacerbation of symptoms.
    - a. Step 2. Return to school, during which the District will follow health care provider's protocol on return to learn.
    - b. Step 3. Light exercise. At this point the athlete may engage in brisk walking, riding an exercise bike, or other light exertional activities with supervision. NO weightlifting.
    - a. Step 4. Running in the gym or on the field may be engaged in, but with no helmet or other equipment.
    - b. Step 5. Non-contact training drills in full equipment or weight training can begin.
    - c. Step 6. Full contact practice or training may be engaged in.
    - d. Step 7. Play in game. Must be cleared by an appropriate health care provider before returning to play.
  6. The student should spend at least one to two days at each step before advancing to the next unless prescribed differently by the health care provider. If post-concussion symptoms occur at any step, the student must stop the activity and the treating health care provider must be contacted. Depending upon the specific type and severity of

the symptoms, the student may be told to rest for 24 hours and then resume activity at a level one step below where he or she was at when the symptoms occurred. This resumption of activity could be considerably simplified for a student injured during recess compared to a student injured at a game or formal practice.

7. If athletic staff or other school staff conclude that a student continues to display significant symptoms of concussion after being cleared to return to play based on a written statement from a qualified health care provider, the student may not return to play until the student's parents have obtained and provided to the school a written statement from a different qualified health care provider selected by the District. The District shall confirm that the health care provider is qualified (as defined above) and that the provider specializes in concussion evaluation and treatment. If the different qualified health care provider clears the student to return to play, then the student may return to play.

~~Q. While current Utah law designates that a student may be returned to play by "an appropriate health care provider," it is the prerogative of the District to designate the credentials of the providers from whom it will accept clearance. This is a very important decision and will be made after careful consideration by the athletic director, principal, Superintendent, teacher (elementary), school nurse, and parent. The District's liability carrier may also be consulted. The District will designate specific individuals (preferably an expert in the field of concussion management— typically a licensed athletic trainer, physician or neuropsychologist) who shall evaluate the athlete and make the final decision regarding return to play.~~

## POLICY 5380

### Notification Received from Juvenile Courts

#### A. Superintendent to Notify Principal

1. Within three days of receiving a notification from juvenile court or a law enforcement agency that a student of the district has been taken into temporary custody ~~or admitted to a detention facility~~ for a violent felony as defined by [Utah Code § 76-3-203.5](#), or a violation of Title 76, Chapter 10, Part 5, Weapons, the superintendent shall notify the principal of the school that the juvenile attends or last attended. The superintendent shall inform the principal:
  - a. The name of the student;
  - b. The offense for which the student was taken into custody or admitted to detention; and
  - c. If available, the name of the victim, if the victim is a student of the School District and:

#### B. Resides in the district; or

#### C. Attends the same school as the student in custody.

1. Within three days of receiving notification of a juvenile court's disposition and orders following a detention hearing for a student of the District who is alleged to have committed a violent felony as defined by [Utah Code § 76-3-203.5](#) or a violation of [Utah Code Title 76, Chapter 10, Part 5, Weapons](#), the Superintendent shall inform the principal of the court's disposition and orders.
2. Upon receipt of the information from the superintendent, the principal shall make a notation in a secure file other than the student's permanent file and shall, with the school multidisciplinary team, use the information to assess the level of threat the student poses, including potential for self-harm, suicide ideation, harm to others, or harm to school property. In making this assessment, the principal and multidisciplinary team shall use an evidence-based threat assessment approved by the State Board of Education.

[Utah Code § 53G-8-402 \(2023\)](#)  
[Utah Code § 53G-8-403 \(2023\)](#)  
[Utah Code § 80-6-102\(20\) \(2022\)](#)

[Utah Code § 80-6-103 \(2023\)](#)

*Utah Admin. Rules R277-736-3(1) to (3) (June 22, 2020)*

D. Dissemination of Information to School Staff

1. The principal and multidisciplinary team shall determine, based on the level of threat posed by the student, the appropriate school staff who should receive the information about the student. In cases where the information demonstrates possible imminent harm to the student or others, the principal may share information as necessary to ensure the safety of the student, the victim, and the school's general population without first consulting with the multidisciplinary team. In determining what information should be shared and which staff members should receive the information, the principal and multidisciplinary team should share only the information and data needed to ensure the safety of the student, the victim, and the school's general population.

*Utah Admin. Rules R277-736-3(1), (4), (5) (June 22, 2020)*

2. The superintendent, principal, and any other staff member notified by the principal shall not intentionally cause the information to become public knowledge.

E. Student Reintegration Plan

1. Within five days of receiving a notification from juvenile court or a law enforcement agency that a student of the district has been arrested for, charged with, or adjudicated in juvenile court for a violent felony as defined by [Utah Code § 76-3-203.5](#) or a violation of [Utah Code Title 76, Chapter 10, Part 5, Weapons](#), the school shall develop a reintegration plan for the student with a multidisciplinary team, the student, and the student's parent or guardian. The plan must address a behavioral intervention for the student, a short-term mental health or counseling service for the student, and an academic intervention for the student. The school may deny admission to the student until the reintegration plan is completed. The multidisciplinary team involved in developing the reintegration plan will consist of the District, the juvenile court, the Division of Juvenile Justice Services and (if applicable) a school resource officer and any other relevant party that should be involved in a reintegration plan.

[Utah Code § 53G-8-213 \(2023\)](#)

F. Action Against Student Based on Information

1. Any action taken against a student based on the information received must be consistent with restorative justice practices.

*Utah Admin. Rules R277-736-3(6) (June 22, 2020)*

## POLICY 6000

### Public Records Access and Management

- A. This policy is adopted pursuant to the Government Records Access and Management Act [Utah Code § 63G-2-701](#) (“GRAMA”) and applies to district records relating to information practices, including classification, access, appeals, management and retention of documents. [Note: Upon adoption, a school district GRAMA policy must be filed with the state archives within 30 days of the policy’s effective date.]

[Utah Code § 63G-2-701 \(2019\)](#)

- B. The District reserves the right to claim a privilege with respect to all documents which are subject to attorney work product, attorney-client, physician-patient, psychiatrist-patient or other statutory privilege.
- C. A person may request access to the district's records free of charge, if that person meets the requirements set forth in this policy.
- D. The district business administrator is hereby designated as the Records Officer as the Superintendent’s appointed “records officers” he/she is to work with Division of Archives and Records Service in the care, maintenance, scheduling, designation, classification, disposal, and preservation of records. Each records administrator shall, on an annual basis, successfully complete online training and obtain certification from Division of Archives and Records Service.

[Utah Code § 63G-2-103 \(24\) \(2018\)](#)

[Utah Code § 63G-2-108 \(2012\)](#)

- E. Public records shall include official minutes, actions and decisions of the Board of Education and District Administration unless the record involves information which is classified as private, controlled or protected. Public records also include official district and school policies, contracts, minutes, accounts, employment records to the extent they disclose only names, gender, job titles, job descriptions, business addresses, business telephone numbers, gross salaries, working hours and dates of employment. Public records shall also include formal criminal charges or disciplinary actions against a current or former employee if the disciplinary action has been completed, all time periods for administrative appeal have expired, and the charges on which the disciplinary action was based were sustained. [Utah Code § 63G-2-301 \(2018\)](#)

1. For purposes of this policy, “records” do not include: temporary drafts or other materials prepared for the originator's personal use or for the personal use of another, personal notes, notes kept in personal journals, diaries or other day timers, notes of informal observations, notes of evaluations or materials owned by the originator in his or her private capacity, documents relating to the Board of Education's actions in a quasi-judicial capacity, books or other items catalogued in District libraries, copyrighted material (unless copyrighted by a government entity), or computer programs or software. In addition, GRAMA does not apply to District documents and information relating to security plans (including plans to prepare for or mitigate terrorist activity or for emergency and disaster response and recovery); security codes, combinations, and passwords; passes and keys; security procedures; results of or data collected from a risk assessment or security audit; and building and public works designs to the extent that those relate to ongoing security measures.

[Utah Code § 63G-2-204\(1\) \(2023\)](#)

[Utah Code § 63G-2-201\(3\) \(2023\)](#)

[Utah Code § 63G-2-106 \(2022\)](#)

- F. Public records shall be open for public inspection during regular office hours, subject to compliance with the procedures set forth in this policy. A “public record” generally means any record that is not private, controlled, or protected. However, a “public record” does not include a record to which access is restricted pursuant to a court rule, a federal regulation, another statute, or records to which access is restricted or governed as a condition of participation in a state or federal program or for receiving state or federal funds.
- G. Private documents shall include all documents identified in [Utah Code § 63G-2-302\(1\)\(a\) through \(c\), \(g\) through \(i\), \(n\), \(w\) and 302\(2\)](#), personnel files including but not limited to applications, nominations, recommendations, any formal employee evaluation signed by the employee, proposals for advancement or appointment, all documents related to eligibility for unemployment benefits, social services, welfare benefits, personal finances, individual medical conditions and military status. Any record the disclosure of which would constitute a clearly unwarranted invasion of personal privacy. Exceptions include information provided to the Board for the purpose of complying with a financial assurance requirement, or records that must be disclosed pursuant to another statute and those portions of personnel records identified as public above.
- H. All student records are designated as "education records" and the disclosure of such education records is not governed under GRAMA but under [20 USC § 1232g](#) and [34 CFR § 99 et seq.](#) and [34 CFR § 300 et seq.](#) The district may not release information related to educational records without parental consent, except as provided in the

Family Educational Rights and Privacy Act (FERPA). (See [Policy 5100 Student Records](#))

- I. Private records shall be open only to the subject of the record, or the parent of an un-emancipated minor who is the subject of the private record or the legal guardian of a legally incapacitated individual who is the subject of the private record, or any individual who has a power of attorney from the subject of the record, or who submits a notarized release from the subject of the record, or his legal representative which is dated not more than ninety (90) days before the date the request is made, or pursuant to an order of a court of competent jurisdiction to disclose such record.

[Utah Code § 63G-2-302\(1\) \(2023\)](#)

- J. Controlled records shall include medical, psychiatric or physiological data of an individual which, if disclosed, could be detrimental to the individual's mental health or safety or releasing the information would constitute a violation of normal professional practice and medical ethics; and, the district has properly classified the record.

1. Records showing medical or psychological tests of a student may be disclosed to persons within the school district who are members of that student's individual education program (IEP) team.

[Utah Code § 63G-2-304 \(2008\)](#)

2. Upon proper request, the District shall disclose a controlled record to, a physician, physician assistant, nurse practitioner, psychologist, certified social worker, insurance provider or producer, or a government public health agency upon submission of a release from the subject of the record that is dated no more than 90 days prior to the date the request is made; and a signed acknowledgment of the terms of disclosure of controlled information or any person to whom the record must be disclosed pursuant to a court order or legislative subpoena.

[Utah Code § 63G-2-202\(2\)\(a\) \(2023\)](#)

- K. Protected records include all records identified in [Utah Code § 63G-2-305](#) information that, if disclosed, would jeopardize the life or safety of an individual or security of district property or program. Protected records also may include information such as a trade secret as defined in [Utah Code § 13-24-2](#), or commercial information or non-individual financial information from a person if disclosure of that information could reasonably be expected to result in unfair competitive injury to the person submitting the information or would impair the ability of the District to obtain necessary information in the future; or the person submitting the information has a greater interest in prohibiting access than

the public in obtaining access if the person submitting that information to the District has provided the District with the information specified in [Utah Code § 63G-2-309](#);

1. Documents that, if disclosed, would place the district at a disadvantage in contract negotiations, property transactions, or bargaining positions or could enable circumvention of an audit; records related to potential litigation or personnel or hearing; records of investigations of loss occurrences and analyses of loss occurrences that may be covered by the Risk Management Fund, the Employer's Reinsurance Fund, the Uninsured Employers' Fund, or similar divisions in other governmental entities; records generated in meetings which are closed in accordance with the [Utah Open Public Meetings Law](#); and test questions.
2. Records, other than personnel evaluations, that contain a personal recommendation concerning an individual if disclosure would constitute a clearly unwarranted invasion of personal privacy, or disclosure is not in the public interest;
3. Materials to which access must be limited for purposes of securing or maintaining the District's proprietary protection of intellectual property rights including patents, copyrights, trademarks and trade secrets;
4. A statement that a District employee provides to the district in the course of a District personnel or administrative investigation into potential misconduct involving the employee when the District
  - a. Requires the statement to be given under threat of employment disciplinary action and
  - b. Gives the employee assurance that the statement cannot be used against the employee in any criminal proceeding.
5. Records showing medical or psychological tests of a student may be disclosed to persons within the school district who are members of that student's individual education program (IEP) team.

[Utah Code § 63G-2-305 \(2023\)](#)

- L. Protected records shall only be open to authorized individuals and agencies or in response to court order.

[Utah Code § 63G-2-202\(4\) \(2023\)](#)

- M. Exempt records include student records which are protected by the Family Educational Rights and Privacy Act.
- N. Any document which is copyrighted, either by formal filing under federal copyright laws or by informal claim of copyright, or which is covered by a patent, trademark or other protected designation, shall not be copied or provided to any person without an order of a court of competent jurisdiction ordering such disclosure or written permission from the author of the record.

[Utah Code § 63G-2-103\(25\)\(b\)\(iv\) \(2023\)](#)  
[Utah Code § 63G-2-305\(36\) \(2023\)](#)

- O. Access to district records may be obtained under the following procedures:
  - 1. The District shall provide a private, controlled, or protected record to another governmental entity if it is entitled by law to inspect the record; or is required to inspect the record as a condition of participating in a state or federal program or for receiving state or federal funds.
  - 2. The District may provide a record that is private, controlled, or protected to another governmental entity, that serves as a repository, enforce or litigates law, authorized to audit, or directed by the legislature. The agency must provide written assurances that meet the above policy and state law with regard to records management.

[Utah Code § 63G-2-206 \(2019\)](#)

- 3. The request to view district records should be addressed to the appropriate records officer during the regular business hours. The requester must submit a written request containing the requester's name, mailing address, daytime telephone number, a specific description of the records requested. The request shall specifically state whether:
  - a. the requester seeks only to inspect the records;
  - b. the requester seeks to inspect and obtain copies of records; or
  - c. the requester seeks to have the District identify and provide copies of the requested records, without prior inspection by the requester.
  - d. In submitting the records request, the requester shall also state if the requester desires copies of the records in electronic format.

[Utah Code § 63G-2-201\(13\) \(2023\)](#)

4. Individuals requesting to view records classified as "Private, Controlled and Protected" must prove their right to access to the records through personal identification, written release from the subject of the record, power of attorney, court order or other appropriate means.
5. The records officer shall determine whether access to the requested records is to be granted or denied.
  - a. If the request is approved, the record shall be provided as soon as possible and not more than ten (10) working days from the date the request is received. If the requester seeks an expedited response, the time for response to the request shall be five (5) business days if the requester demonstrates that the request benefits the public rather than the requester. This public benefit is presumed if the request is made to obtain information for a story or report for publication or broadcast to the general public. The District shall promptly evaluate all requests for expedited responses and if the District determines that the requester has not demonstrated that the request is for public benefit and that the response to the request will therefore not be expedited, the District shall so inform the requester within five (5) business days of the request.
  - b. If the request is denied, the records officer must specify the reason in writing and specify the record denied and the regulation, exempting the record. The requestor shall be informed of the right to appeal which must be made within 30 days after the denial is sent. The name and address of the superintendent where the appeal must be sent. If the records are not maintained by the District, the requester should be informed that the records cannot be provided for that reason.

[Utah Code § 63G-2-205 \(2008\)](#)

- c. If the District determines that extraordinary circumstances as identified in [Utah Code § 63G-2-204\(6\)](#) require a longer time for response, the District shall notify the requester of that determination within ten business days (five for public benefit requests) and shall describe in the notice the circumstances which constitute the extraordinary circumstances and shall inform the requester when the records or shall be available or response shall be made consistent with [Utah Code § 63G-2-204\(7\)](#).

[Utah Code § 63G-2-204 \(2023\)](#)

6. A fee shall be charged for the district's actual cost of duplicating a requested record and also for the personnel time in compiling and obtaining the record. The fee schedule for this service shall be the same as currently charged to employees for personal copies and the hourly rate of lane 1 step 1 of the secretary salary schedule to the closest dollar. Rates for other manipulation or research of data will be determined by the salary of the person who must do the work. No fee may be charged for the time and work required to determine whether the record is subject to disclosure or the requester's inspection of the record. An additional charge of \$1 shall be charged per each page of a document which has been requested to be certified.
7. The district shall require all fees of the requestor to be paid before copying if fees are expected to exceed \$50.00, or if the requestor has not paid fees from a previous request.
8. The District shall charge for the first quarter hour of staff time spent in responding to a records request if the requester is not a Utah media representative and has previously submitted a separate request within the 10-day period immediately before the date of the request the District is responding to. (A "media representative" is a person who requests a record to obtain information for a story or report for publication or broadcast to the general public. "Media representative" does not include a person who requests a record to obtain information for a blog, podcast, social media account, or other means of mass communication generally available to a member of the public.)

[Utah Code § 63G-2-203 \(2022\)](#)

- P. An appeal of an access denial may be made by the requester or by any interested party. (An "interested party" is a person other than the requester who is aggrieved by an access denial. An "access denial" is the complete or partial refusal to disclose a record or the failure to respond or to timely respond to a records request.) The requester may also appeal a denial of a request to waive fees or the records officer's determination that extraordinary circumstances exist justifying additional time for responding and the date determined for response.

[Utah Code § 63G-2-203\(6\) \(2022\)](#)

[Utah Code § 63G-2-400.5 \(2019\)](#)

[Utah Code § 63G-2-401 \(2019\)](#)

1. An appeal is made by filing a notice of appeal with the superintendent within 30 days after (1) the District sends or delivers the notice of denial or denies a request to waive fees, (2) the records request is considered denied because the

District has not timely responded to the request, or (3) the District gives notice of the claim of extraordinary circumstances justifying a longer time for responding.

[Utah Code § 63G-2-401\(1\) \(2019\)](#)

2. The notice of appeal must include (1) the name, mailing address, and daytime telephone number of the requester or interested party and (2) the relief sought. The appealing party may also file a short statement of facts, reasons, and legal authority in support of the appeal.

[Utah Code § 63G-2-401\(2\), \(3\) \(2019\)](#)

3. If the appeal involves a record which is subject to a claim of business confidentiality, then the superintendent shall send notice of the appeal to the person claiming business confidentiality within three business days after receiving the notice of appeal (or, if the notice has to be given to more than 35 persons, as soon as reasonably possible). The superintendent shall also send notice to the appealing party of the business confidentiality claim and the schedule for deciding the appeal within three business days after receiving the notice of appeal. The business confidentiality claimant has seven business days after the superintendent sends notice to the claimant in which to submit further support of the claim of confidentiality.

[Utah Code § 63G-2-401\(4\) \(2019\)](#)

4. The superintendent shall rule on the appeal within five business days of receiving the notice of appeal unless the record is subject to a claim of business confidentiality. In that case, the superintendent shall rule on the appeal within twelve business days after the superintendent sends the notice of appeal to any individual asserting a claim of business confidentiality. If the superintendent does not rule on the appeal within these time periods, then the superintendent is deemed to have affirmed the access denial or the claim of extraordinary circumstances requiring additional time to respond or the extended date to respond.

[Utah Code § 63G-2-401\(5\) \(2019\)](#)

5. The District shall send written notice of the superintendent's decision to all participants. If the superintendent in whole or in part affirms the access denial, this notice shall state (1) that the appealing party has the right to appeal the decision to the State Records Committee or to a state district court, and (2) the name and business address of the executive secretary of the State Records Committee. The time for filing an appeal to the State Records Committee is thirty

days after the superintendent's decision is issued. However, if the issue was a claim of extraordinary circumstances or an extended response date based on extraordinary circumstances and if the superintendent does not make a decision, then the appeal to the State Records Committee may be filed within forty-five days of the original records request. If the appeal is by filing a petition for judicial review in district court, the petition must be filed within thirty days of the superintendent's decision.

[Utah Code § 63G-2-401\(7\) \(2019\)](#)

[Utah Code § 63G-2-403\(1\) \(2019\)](#)

[Utah Code § 63G-2-404\(1\)\(a\) \(2023\)](#)

6. An individual who is aggrieved by the District's classification or designation of records for GRAMA purposes (but who is not requesting access to the records) may appeal the District's action to the superintendent following these procedures. However, if the non-requesting party is the only party appealing, the decision on the appeal is to be made within thirty days of the notice of appeal.

[Utah Code § 63G-2-401\(8\) \(2019\)](#)

- Q. The district shall adhere to the general schedule for records retention approved by the State Records Committee. Records which are not covered by the general schedule shall be submitted to the State Records Committee for scheduling.
- R. If an appropriate requestor requests to have copies of more than fifty (50) pages of records, the district may in its sole discretion provide the requestor with facilities to make copies and require the requestor to make copies him or herself at his or her own expense.
- S. An individual may contest the accuracy or completeness of any public, or private, or protected record concerning him/her by requesting the school district to amend the record. However, this provision does not affect the right of access to private or protected records. This provision does not apply to records relating to title of real property, medical records, judicial case files, or any other records that the school district determines must be maintained in their original form to protect the public interest or preserve the integrity of the record keeping system.
  1. The request to amend shall contain the requester's name, mailing address, day time telephone number and a brief description explaining why the specific record should be amended.

[Utah Code § 63G-2-603\(2\)\(b\) \(2008\)](#)

2. The school district shall issue an order either approving or disapproving the request to amend no later than thirty (30) days after the request is made. The order shall state reasons for the decision. If the request is denied, the requester may submit a written statement contesting the information in the record. The school district shall place the statement with the record, if possible, and disclose the statement whenever the contested record is disclosed. [Utah Code § 63G-2-603\(5\), \(6\) \(2008\)](#)
- T. The District shall ~~post a~~ provide notice of the following and explain upon request to a person who is asked to furnish information that could be classified as a private or controlled record:
1. The record series that includes the information;
  2. The reasons the person is asked to furnish information that could be classified as a private or controlled record;
  3. The intended uses of the information;
  4. The consequences for refusing to provide the information; and
  5. The classes of the persons and the governmental entities that currently share the information with the District or receive the information from the District on a regular or contractual basis; and
  6. The reasons and circumstances under which the information may be shared with or provided to other persons or governmental agencies.
  7. The notice shall be included as part of the documents or forms that the District uses to collect the information.

[Utah Code § 63G-2-601\(2\), \(3\) \(2023\)](#)

## POLICY 1037

### Employment/Assignment of Relatives (Nepotism) (Reference - [Utah Code § 52-3](#))

- A. Definition: As used in this policy, “appointee” means an employee whose salary, wages, pay, or compensation is paid from public funds; “relative” means father, mother, husband, wife, son, daughter, sister, brother, grandfather, grandmother, uncle, aunt, nephew, niece, grandson, granddaughter, first cousin, mother-in-law, father-in-law, brother-in-law, sister-in-law, son-in-law, daughter-in-law - “household member” means a person who resides in the same residence.

[Utah Code § 52-3-1\(1\)\(d\) \(2023\)](#)

- B. No Board member or employee of the district may employ, appoint, or vote for or recommend the appointment of a relative or household member in or to any position or employment, when the appointee will be directly supervised by a relative or household member, unless:
1. The appointee is certificated or otherwise determined eligible or qualified to be employed by the District pursuant to the State Office of Education or other state department or agency; or
  2. The appointee will be compensated from funds designated for vocational training; or
  3. The appointee will be employed for a period of 12 weeks or less; or
  4. The appointee is a volunteer as defined by the District; or
  5. The Superintendent determines that appointee is the only or best person available, qualified, or eligible for the position.

[Utah Code § 52-3-1\(2\)\(a\) \(2023\)](#)

- C. No district employee may directly supervise an appointee who is a relative or household member of the employee unless:
1. The appointee was appointed or employed before the district employee assumed his or her supervisory position, if the appointee’s appointment was not unlawful at the

time of the appointee's appointment; or

2. The appointee will be compensated from funds designated for vocational training; or
3. The appointee will be employed for a period of 12 weeks or less; or
4. The appointee is a volunteer as defined by the district; or
5. The appointee is the only person available, qualified, or eligible for the position; or
6. The Superintendent determines that the employee is the only person available or is best qualified to perform supervisory functions for the appointee.
7. When a District employee supervises a relative or a household member, the employee shall make a complete written disclosure of the employee's relationship with the relative or household member in a sworn statement provided to the Board of Education. The District employee may not evaluate the relative's job performance or recommend salary increases for the relative.

[Utah Code § 52-3-1\(2\)\(b\), \(c\) \(2023\)](#)

[Utah Code § 67-16-7\(2\)\(b\) \(2018\)](#)

- D. No appointee may accept or retain employment in the District if the appointee is under the direct supervision of a relative or household member, unless:
1. The relative or household member was appointed or employed before the appointee assumed the appointee's position, if the appointment of the relative or household member was not unlawful at the time of the appointment;
  - ~~2. The appointee will be compensated from funds designated for vocational training;~~
  3. The appointee will be employed for a period of 12 weeks or less;
  4. The appointee is a volunteer as defined by the District;
  5. The appointee is the only person available, qualified or eligible for the position; or
  6. The Superintendent determines that the appointee's relative or household member is the only individual available or qualified to supervise the appointee.

[Utah Code § 52-3-1\(3\) \(2023\)](#)

- E. The rules against nepotism apply to employees paid with public funds regardless of the source of those funds, including employees paid with funds from a federal grant.
- F. Within a town, as defined by [Utah Code § 10-1-104](#), this policy on nepotism shall not apply to the employment of uncles, aunts, nephews, nieces or cousins.

[Utah Code § 52-3-4 \(1998\)](#)

- G. This policy on nepotism shall not apply to the employment of a relative if the following criteria are established:
  - 1. fewer than 3,000 people live within 40 miles of the primary place of employment, measured over all-weather public roads;
  - 2. the job opening has had reasonable public notice; and
  - 3. the relative is the best qualified candidate for the position.

If an appointee is to be hired under this exception, the District shall make a written record of the proceedings in which it was established that the appointee met the criteria of this exception, which record shall include a written statement by the hiring officer certifying that the appointee satisfies the exception, all of which shall be retained in the personnel file of the appointee.

[Utah Code § 52-3-4 \(1998\)](#)

- H. Under no condition shall a husband/wife or parent/son or daughter be employed in a supervisor/employee relationship (such as principal/teacher; department head/teacher in department; head custodian/custodian; etc.). If such condition occurs as a result of transfer or promotion, it shall be resolved within one year by transfer of either husband/wife, or parent/son or daughter, to another location. Exceptions may be made, with Board approval, for necessarily existent small schools only.

## POLICY 1071

### Electronic Meetings

#### A. Electronic meetings authorized

1. The Board authorizes its meetings to be held through electronic means as set forth in this policy. Such electronic means may include communications by telephone, telecommunications, computer, or similar methods of remote communication. Unless specifically stated by this policy, the other policies governing Board meetings (relating to notice, meetings being open to the public, and other matters) also apply to Board meetings held through electronic means.

#### B. Definitions

1. The following terms are used in this policy:
  - a. Anchor location: A designated physical location from which the electronic meeting originates or to which participants are connected.
  - b. Electronic notice: email, text, fax, or other means of electronic communication.

#### C. Member request required for electronic meeting attendance

1. A Board meeting may be held as an electronic meeting upon request of a member of the Board. This request must be made sufficiently in advance of the time that the Board meeting is scheduled so that the necessary arrangements can be made for the electronic meeting, including giving the required notice to other Board members. Therefore, the request should be made not less than 25 hours before the meeting. If a member of the Board wishes to participate electronically because of unforeseen or exigent circumstances arising less than 25 hours before the meeting, such participation may be allowed if the Board President determines that the necessary arrangements may be made for such participation and if a majority of the members of the Board agree to waive the 25-hour requirement.

[Utah Code § 52-4-207\(2\)\(c\)\(iii\) \(2023\)](#)

#### D. Notice to board members of an electronic meeting

1. After an electronic meeting has been scheduled, and at least 24 hours before the meeting is to begin, the members of the Board shall be provided with a description of how to electronically connect to the meeting, except as otherwise may be provided in a rule of the Legislature applicable to the Board.

[Utah Code § 52-4-207\(3\)\(c\) \(2023\)](#)

E. Anchor location

1. Unless the requirements have been met for holding an electronic meeting without an anchor location, the Board will provide space and facilities at an anchor location for members of the public to attend the open portions of the meeting. The Board may also provide means by which members of the public ~~who are not physically present at the anchor location~~ may attend the meeting remotely by electronic means.

[Utah Code § 52-4-207\(4\) \(2023\)](#)

F. Electronic meetings without an anchor location

1. The Board may convene and conduct an electronic meeting without an anchor location if the president of the Board makes a determination that either
  - a. conducting the meeting with an anchor location presents a substantial risk to the health or safety of those present or who would otherwise be present at the anchor location or
  - b. the location where the Board would normally meet has been ordered closed to the public for health or safety reasons.
2. The public notice for the meeting must include a description of the Board president's determination and a summary of the facts upon which it is based, along with information on how a member of the public may attend the meeting remotely by electronic means. A determination of substantial risk to health or safety expires 30 days after the day on which the president makes it.

[Utah Code § 52-4-207\(5\)\(a\), \(6\) \(2023\)](#)

3. During the course of an electronic meeting with an anchor location where the Board has provided means by which members of the public who are not physically present at the anchor location may attend the meeting remotely by electronic means, the anchor location may be closed and the meeting continued without an anchor location if the Board president determines that continuing to conduct the meeting with an

anchor location presents a substantial risk to the health or safety of those present at the anchor location, announces that determination during the meeting, and states a summary of the facts upon which the determination is made.

[Utah Code § 52-4-207\(5\)\(b\) \(2023\)](#)

G. Electronic meeting not available for site visit or traveling tour

1. When the scheduled meeting is a site visit or traveling tour, the meeting may not be conducted or convened electronically.

H. Determining quorum in an electronic meeting

1. In determining whether a quorum of the Board is present during an electronic meeting, all members are counted who are either present at the anchor location (if the meeting has an anchor location) or who are connected to the meeting by the method provided for remote participation in the meeting.

[Utah Code § 52-4-207\(2\)\(b\) \(2023\)](#)

I. Taking votes during an electronic meeting

1. Except when the vote is unanimous, all votes during an electronic meeting shall be taken by roll call of the members.

[Utah Code § 52-4-207\(9\) \(2023\)](#)

J. Public notice of an electronic meeting

1. In addition to providing and posting the notices required for other Board meetings, the Board shall provide at least 24 hours' advance written or electronic notice of the electronic meeting to
  - a. A newspaper of general circulation within the state; and
  - b. A local media correspondent.
2. Unless the requirements have been met for holding a meeting without an anchor location, the Board shall also post written notice of the electronic meeting at the anchor location at least 24 hours prior to the electronic meeting. The notices of the electronic meeting shall specify the anchor location of the meeting or, if there is no anchor location, shall specify how a member of the public may hear (or view and

hear) the meeting and if public comment will be accepted how a member of the public may provide comments by electronic means.

[Utah Code § 52-4-207\(3\) \(2023\)](#)

K. Public access to electronic meetings

1. Space and facilities shall be provided at the anchor location of an electronic meeting of the Board to permit members of the public to attend and monitor the electronic meeting (except those portions of such a meeting which have been properly closed to the public by the Board). If the Board meeting is one at which comments from the public will be accepted, then the space and facilities shall also permit members of the public to participate in the electronic meeting. For an electronic meeting which is being held without an anchor location, the Board shall provide access to the meeting as provided for above regarding meetings without an anchor location
2. Members of the public are not entitled to monitor or attend electronic meetings except through the space and facilities provided at the anchor location or through electronic access provided for a meeting without an anchor location. (Members of the public cannot request an electronic meeting and do not have the right to be remotely connected to a Board meeting except as set forth in this policy.)

[Utah Code § 52-4-207\(4\) \(2023\)](#)

## POLICY 1210

### School Closures and Boundary Changes

#### A. Notice of Possible Closure or Boundary Change

- a. At least ~~120~~ 90 days before approving the closure of a school or a change to school attendance area boundaries, the Board shall provide notice that it is considering closure or a boundary change to parents of students enrolled in the school, to parents of students enrolled in other schools in the District which may be affected by the closure or boundary change, and to the governing council and mayor of the municipality where the school is located. The notices to parents shall be provided using the same form of communication that the Board regularly uses to communicate with parents.

[Utah Code § 53G-4-402\(23\)\(a\)\(i\) \(2023\)](#)

#### B. Hearings on Closure or Boundary Change

- a. Before taking action to close a school or change a school attendance area boundary, the Board shall hold at least two Board meetings which include public hearings to receive comment on the proposed closure or boundary change.

[Utah Code § 53G-4-402\(23\)\(a\)\(ii\) \(2023\)](#)

[Utah Code § 10-9a-103\(52\) \(2023\)](#)

#### C. Notice of Hearings on Closure or Boundary Change

- a. In addition to meeting the other requirements for notice of a public meeting as set out in Policy 1072 Board Meetings: Notice Requirements, and in addition to the ~~120~~ 90-day notice described above, the Board shall give notice of each public hearing on a proposed school closure or boundary change. The notice shall indicate the school or schools under consideration for closure or boundary change and state the date, time, and location of the public hearing. This notice shall be provided at least 30 days before the date of the hearing to the parents and public officials who were required to receive the ~~120~~ 90-day notice described above, **and in the same matter. In addition, for** at least 10 days before the hearing, this notice shall also be **published in a newspaper of general circulation in the area,** posted on the Utah Public Notice Website, ~~posted in at least three public locations within the municipality in which the school is located,~~ posted on the District's **official** website, **posted at the District**

Policy 1210  
Adopted  
September 11, 2019  
First Reading  
November 8, 2023  
Second Reading  
December 13, 2023

**offices**, and posted prominently at the school or schools affected.

[Utah Code § 53G-4-402\(23\)\(b\) \(2023\)](#)

[Utah Code § 63G-30-102\(1\) \(2023\)](#)

## POLICY 3010

### Employee Bullying and Hazing

#### A. Definitions

1. "Abusive conduct" means verbal, nonverbal, or physical conduct of a parent or student directed toward a school employee that, based on its severity, nature, and frequency of occurrence, a reasonable person would determine is intended to cause intimidation, humiliation, or unwarranted distress.
2. "Bullying" means intentionally committing a written, physical, or verbal act against a school employee or student that a reasonable person under the circumstances should know or reasonably foresee will have one of the following effects:
  - a. Causing physical or emotional harm to the school employee or student;
  - b. Causing damage to the school employee or student's property;
  - c. Placing the school employee or student in reasonable fear of:
    - 1) Harm to the school employee's or student's physical or emotional well-being;  
or
    - 2) Damage to the school employee's or student's property.
  - d. Creating a hostile, threatening, humiliating, or abusive educational environment due to:
    - 1) The pervasiveness, persistence, or severity of the actions; or
    - 2) A power differential between the bully and the target; or
  - e. Substantially interfering with a student having a safe school environment that is necessary to facilitate educational performance, opportunities, or benefits.
  - f. The foregoing conduct constitutes bullying regardless of whether the person against whom the conduct is committed directed, consented to, or acquiesced in the conduct.

3. "Communication" means the conveyance of a message, whether verbal, written, or electronic.
4. "Cyberbullying" means:
  - a. Using the internet, a cell phone, or another device to send or post text, video, or an image with the intent or knowledge, or with reckless disregard, that the text, video, or image will hurt, embarrass, or threaten an individual, regardless of whether the individual directed, consented to, or acquiesced in the conduct, or voluntarily accessed the electronic communication.
  - b. In addition, any communication of this form that is generated off-campus but causes or threatens to cause a material and substantial disruption at school or interference with the rights of students to be secure may also be considered cyberbullying.
5. "Hazing" means a school employee intentionally, knowingly, or recklessly committing an act or causing another individual to commit an act toward a school employee or student that:
  - a. Meets one of the following:
    - 1) Endangers the mental or physical health or safety of a school employee or student; or
    - 2) Involves any brutality of a physical nature, including whipping, beating, branding, calisthenics, bruising, electric shocking, placing of a harmful substance on the body, or exposure to the elements;
    - 3) Involves consumption of any food, alcoholic product, drug, or other substance or other physical activity that endangers the mental or physical health and safety of a school employee or student; or
    - 4) Involves any activity that would subject a school employee or student to extreme mental stress, such as sleep deprivation, extended isolation from social contact, or conduct that subjects a school employee or student to extreme embarrassment, shame, or humiliation; and either
  - b. Is committed for the purpose of initiation into, admission into, affiliation with, holding office in, or as a condition for membership in a school or school sponsored team, organization, program, club or event; or

- c. Is directed toward a school employee or student whom the actor knows, at the time the act is committed, is a member of, or candidate for membership in, a school or school sponsored team, organization, program, club, or event in which the individual who commits the act also participates.

The conduct described in above constitutes hazing, regardless of whether the school employee or student against whom the conduct is committed directed, consented to, or acquiesce in, the conduct.

*Utah Admin. Rules R277-613-2 (May 24, 2022)*

[Utah Code § 76-5-107.5 \(2022\)](#)

[Utah Code § 53G-9-601\(1\) to \(5\) \(2023\)](#)

6. "Incident" means one or more infractions committed by a student or a group of students acting in concert, and the same time and place

*Utah Admin. Rules R277-613-2 (May 24, 2022)*

7. "Infraction" means an act of prohibited behavior.

*Utah Admin. Rules R277-613-2 (May 24, 2022)*

8. "Retaliate" means an act or communication intended:

- a. as retribution against a person for reporting bullying, cyberbullying, abusive conduct, or hazing; or
- b. to improperly influence the investigation of, or the response to, a report of bullying, cyberbullying, abusive conduct, or hazing.

[Utah Code § 53G-9-601\(9\) \(2023\)](#)

9. "School Employee" means:

- a. school administrators, teachers, and staff members, as well as others employed or authorized as volunteers, directly or indirectly, by the school, school board, or school district and who works on a school campus.

[Utah Code § 53G-9-601\(11\) \(2023\)](#)

10. "Volunteer" means a non-employee with significant, unsupervised access to students in connection with a school assignment.

## B. Bullying Prohibited

1. No school employee may engage in bullying of a student or of a school employee.
2. School employees who engage in bullying are in violation of this policy and verified infractions shall result in disciplinary action up to and including termination.
3. Anonymous reports of bullying alone cannot constitute the basis for formal disciplinary action.
4. The school or District may also report infractions to law enforcement.

[Utah Code § 53G-9-605 \(2019\)](#)

*Utah Admin. Rules R277-613-4(1)(a) (May 24, 2022)*

## C. Hazing and Cyberbullying Prohibited

1. No school employee may engage in hazing or cyberbullying of a student or of a school employee at any time or at any location.
2. School employees who engage in hazing or cyberbullying are in violation of this policy and verified infractions shall result in disciplinary action up to and including termination.
3. The school may also determine to break up or dissolve a team, organization, or other school sponsored group for hazing violations by its members.
4. Anonymous reports of hazing or cyberbullying alone cannot constitute the basis for formal disciplinary action.
5. The school or district may also report infractions to law enforcement.

[Utah Code § 53G-9-605 \(2019\)](#)

*Utah Admin. Rules R277-613-4(1)(a) (May 24, 2022)*

## D. Retaliation Prohibited

1. No school employee may engage in retaliation against a school employee, a student, or an investigation for, or witness of, an alleged incident of bullying, cyberbullying, hazing, or retaliation against a school employee or student, or an alleged incident of abusive conduct.

2. School employees who engage in retaliation are in violation of this policy and verified infractions shall result in disciplinary action up to and including termination.
3. Anonymous reports of retaliation alone cannot constitute the basis for formal disciplinary action.
4. The school shall inform students who have reported being subject to bullying, cyberbullying, or hazing and these students' parents that retaliation is prohibited and shall encourage the students and parents to be aware of and to report any subsequent problems or new incidents.

[Utah Code § 53G-9-605 \(2019\)](#)

[Utah Admin. Rules R277-613-4\(1\)\(a\) \(May 24, 2022\)](#)

#### E. Making a False Report Prohibited

1. No school employee may make a false allegation of bullying, abusive conduct, cyberbullying, hazing, or retaliation against a school employee or student.
2. School employees who engage in making such false allegations are in violation of this policy and verified infractions shall result in disciplinary action up to and including termination.

[Utah Code § 53G-9-605\(3\)\(d\) \(2019\)](#)

[Utah Admin. Rules R277-613-4\(1\)\(a\) \(May 24, 2022\)](#)

#### F. Action Plan

1. Upon receipt of a reported incident of bullying, cyberbullying, hazing, abusive conduct, or retaliation, the school principal or designee shall promptly review and investigate the allegations. This investigation shall include interviewing the alleged targeted individual, the individual alleged to have engaged in prohibited conduct, the parents of the alleged target and alleged perpetrator, any witnesses to the conduct, school staff familiar with the alleged victim, and school staff familiar with the alleged perpetrator. The principal or designee may also review physical evidence, including but not limited to video or audio recordings, notes, email, text messages, social media, and graffiti. The principal or designee shall inform any person being interviewed that the principal or designee is required to keep the details of the interview confidential to the extent allowed by law and that further reports of bullying will become part of the investigation.

*Utah Admin Rules R277-613-5(2), (3), (4) (May 24, 2022)*

2. When the available information indicates that an infraction may also constitute a civil rights violation, the principal or designee shall also investigate that possible violation and take such disciplinary or other action as may be warranted.

*Utah Admin Rules R277-613-5(6) (May 24, 2022)*

3. When it is determined that a student has been bullied, cyberbullied, or hazed, this plan of action should include consideration of what support, counseling, or other assistance the student may need to prevent such mistreatment from adversely affecting the student's ability to learn and function in the school setting.

[Utah Code § 53G-9-605\(3\)\(g\) \(2019\)](#)

4. The plan of action may include supporting involved students through trauma-informed care practices, if appropriate, as defined in Utah Admin. Rules R277-613-2(15).

*Utah Admin. Rules R277-613-5(7) (May 24, 2022)*

5. The plan of action may also include positive restorative justice practice action, if permitted. Restorative justice practice is a discipline practice that brings together students, school personnel, school families, and community members to resolve conflicts, address disruptive behaviors, promote positive relationships, and promote healing. An alleged targeted student is *not* required to participate in a restorative justice practice with an alleged perpetrator. If the principal or designee desires to have a student participate, the principal or designee shall first inform that student's parent about the restorative justice practice and obtain the parent's consent prior to such participation.

*Utah Admin. Rules R277-613-2(10) (May 24, 2022)*

*Utah Admin. Rules R277-613-6(6) (May 24, 2022)*

6. If any retaliation occurs, the principal or designee shall take strong responsive action against it, including but not limited to providing assistance to any targeted individual and his or her parent in reporting subsequent problems and new incidents.

*Utah Admin. Rules R277-613-4(4) (May 24, 2022)*

7. The principal or designee shall follow up with parents of all students involved (victim or perpetrator), informing parents when an investigation is concluded, what safety

measures will be in place for their child as determined by the investigation, of additional information about the investigation to the extent consistent with the [Family Educational Rights and Privacy Act](#) (“FERPA”), and of any available appeal options if a parent disagrees with the resolution of the investigation.

*Utah Admin. Rules R277-613-5(10) (May 24, 2022)*

## G. Training and Education

1. Each school shall establish procedures for training school employees, coaches, volunteers and students on bullying, cyberbullying, hazing, retaliation, and abusive conduct. The principal or designee shall be the point person to assist, direct, and supervise training on these matters.
  - a. Training to students, staff, and volunteers shall:
    - 1) Include information on:
      - a) Bullying, cyberbullying, hazing, retaliation, and abusive conduct;
      - b) Discrimination under [Title VI of the Civil Rights Act of 1964](#), [Title IX of the Education Amendments of 1972](#), [Section 504 of the Rehabilitation Act of 1973](#), and [Title II of the Americans with Disabilities Act of 1990](#);
      - c) How bullying, cyberbullying, hazing, retaliation, and abusive conduct are different from discrimination and may occur separately from each other or in combination,
      - d) How bullying, cyberbullying, hazing, retaliation, and abusive conduct are prohibited based on the student’s or employees’ actual or perceived characteristics, including race, color, national origin, sex, disability, religion, gender identity, sexual orientation, or other physical or mental attributes, or conformance or failure to conform with stereotypes, and
      - e) The right of free speech and how it differs for students, employees, and parents;
    - 2) Complement the suicide prevention program required for students and the suicide prevention training required for licensed educators; and

- 3) Include information on when issues relating to these standards may lead to employee or student discipline.

*Utah Admin. Rules R277-613-4(6) (May 24, 2022)*  
*Utah Admin. Rules R277-613-5(1)(c) (May 24, 2022)*  
*Utah Admin. Rules R277-605-6(4) (July 22, 2022)*

- b. This training shall be provided to all new employees, coaches, and volunteers within the first year of service and shall be provided to all employees, coaches, and volunteers annually.

*Utah Admin. Rules R277-613-4(6) (May 24, 2022)*  
*Utah Admin. Rules R277-605-6(4) (July 22, 2022)*

- c. In addition to training school employees and educating students mentioned above, all volunteer coaches, employees, and students involved in any curricular athletic program or any extra-curricular club or activity shall:
  - 1) Complete bullying, cyberbullying, harassment, hazing, and abusive conduct prevention training prior to participation;
  - 2) Repeat bullying, cyberbullying, harassment and hazing prevention training at least every three years;
  - 3) Be informed annually of the prohibited activities list provided previously in this policy and the potential consequences for violation of this policy.
- d. The content of this activity training shall be developed in collaboration with the Utah High School Activities Association (UHSAA) and the training shall also be provided in collaboration with UHSAA. The school shall obtain and keep signature lists of the participants in the activity training.

*Utah Admin. Rules R277-613-6 (May 24, 2021)*  
*Utah Admin. Rules R277-605-6(4) (July 22, 2022)*

- e. Teachers should discuss this policy with their students in age-appropriate ways and should assure them that they need not endure any form of bullying, harassment, hazing, or cyberbullying.

[Utah Code § 53G-9-605 \(2019\)](#)

- f. The district may also offer voluntary training to parents and students regarding abusing conduct.

[Utah Code § 53G-9-607\(1\)\(b\) \(2020\)](#)

#### H. Assessment

1. Subject to the requirements of [Utah Code § 53E-9-203](#) regarding parental consent for certain types of inquiries of students, each school shall regularly (and at least once per year) conduct assessment through student input (surveys, reports, or other methods) of the prevalence of bullying, cyberbullying, and hazing in the school, and specifically in locations where students may be unsafe and adult supervision may be required such as playgrounds, hallways, and lunch areas.

*Utah Admin. Rules R277-613-4(3) (May 24, 2022)*

[Utah Code § 53E-9-203 \(2022\)](#)

#### I. Publication and Acknowledgment

1. A copy of this policy shall be included in employee handbooks, shall be provided to the parent of each student enrolled in the District, and shall be available on the District website.
2. Each employee shall annually provide a signed statement stating that the employee has received a copy of this policy; however, such a statement is not a substitute for having met the training requirements of this policy.

[Utah Code § 53G-9-605\(3\)\(h\), \(4\) \(2019\)](#)

*Utah Admin. Rules R277-613-4(1)(d), (2) (May 24, 2022)*

#### J. Parental Notification of Incidents

1. The school shall notify the parent or a student who is involved in an incident of bullying, hazing, cyberbullying, abusive conduct, or retaliation (whether as a target or as a perpetrator).
2. The school is also required to notify **and provide suicide prevention information to** the parent of a student who threatens **to commit** suicide, **see [Policy 5064 Medical Recommendations by School Personnel to Parents](#)**. In addition, the school shall produce and maintain a record that verifies that the parent was notified of the threats or incidents listed above. The record is a private record for purposed of the Government Records Access and Management Act.

a. The process for notifying a parent shall consist of:

- 1) The school principal or designee shall attempt to make personal contact with a parent when the school has notice of a threat or incident listed above. It is recommended that the parent be informed of the threat or incident with two school people present. If personal contact is not possible, the parent may be contacted by phone. A second school person should witness the phone call.
  - 2) Contact with the parent must be documented in a "Verification of Parent Contact Regarding Threat or Incident".
3. (A copy of the "Verification of Parent Contact Regarding Threat or Incident" is attached below.) Subject to laws regarding confidentiality of student education records, at the request of a parent, a school may provide information and make recommendations related to an incident or threat.

[Utah Code § 53G-9-604 \(2023\)](#)

*Utah Admin. Rules R277-613-4(2) (May 24, 2022)*

4. The record of parental notification shall be maintained in accordance with the [Utah Code Title 53E, Chapter 9, Part 3 Student Data Protection, Title 53E, Chapter 9, Part 2, Student Privacy](#), and the [Federal Family Educational Rights and Privacy Act \("FERPA"\)](#). A copy of the record of parental notification shall upon request be provided to the student to whom the record relates. After the student has graduated, the District shall expunge the record of parental notification upon request of the student.

[Utah Code § 53G-9-604\(2\)\(a\)\(ii\) \(2023\)](#)

K. Report to State Superintendent

1. Each year, on or before June 30, the District shall submit a report to the State Superintendent which includes
  - a. a copy of the District's bullying policy;
  - b. confirmation of compliance with the requirement to obtain a signed acknowledgment of the policy from students, parents, and employees;
  - c. verification of required training regarding bullying, cyberbullying, hazing, retaliation, and abusive conduct;

- d. the number of verified and alleged incidents of bullying, cyberbullying, hazing, retaliation, and abusive conduct; and
- e. the number and type of those incidents that either included a student or employee who is part of a federally protected class or was bullied, cyberbullied, hazed, or retaliated against because of the student's or employee's actual or perceived disability, race, national origin, religion, sex, gender identity, sexual orientation or other characteristic.

*Utah Admin. Rules R277-613-5(8) (May 24, 2022)*

**VERIFICATION OF PARENT CONTACT REGARDING  
THREAT OR INCIDENT**

I, [Name] \_\_\_\_\_, principal or principal's designee, contacted [Name of parent] \_\_\_\_\_ on [Date] \_\_\_\_\_ and notified him or her that [Name of student] was involved in an incident of bullying, hazing, cyberbullying, abusive conduct, or retaliation. Contact was made:

- in person
- by telephone (number used: \_\_\_\_\_)
- by email (email address used: \_\_\_\_\_)
- by other method (specify): \_\_\_\_\_

Notice was given of:

- bullying incident
- cyberbullying incident
- abusive conduct incident
- hazing incident
- retaliation incident
- suicide threat**

[Name of school staff member] \_\_\_\_\_, witnessed the contact.

\_\_\_\_\_  
Principal or Principal's Designee                      Title                      Date

\_\_\_\_\_  
School Staff Member                      Title                      Date

## POLICY 3032

### Employment: Student Support Scope of Practice

#### A. Definitions

1. "Counseling" means a method used by school counselors, school psychologists, and school social workers to assist individuals and groups in learning how to solve problems, develop coping strategies, and make decisions about personal, health, social, emotional, behavioral, educational, vocational, financial, and other interpersonal concerns.
2. "Psychoeducation" means the process of providing education and information to those seeking or receiving mental health services and their family members.
3. "Psychological services" includes:
  - a. administering psychological and education assessments, and other assessment procedures;
  - b. interpreting assessment results;
  - c. obtaining, integrating, and interpreting information about student behavior and conditions relating to learning;
  - d. consulting with other staff members in planning school programs to meet the special educational needs of student as indicated by psychological assessments, interviews, direct observation, and behavioral evaluations;
  - e. planning and managing a program of psychological services, including psychological counseling for students and parents; and
  - f. assisting in developing positive behavior intervention strategies.
4. "Student support license areas" means the following license areas of concentration:
  - a. School Counselor
  - b. School Psychologist
  - c. School Social Worker

*Utah Admin. Rules R277-313-2 (October 11, 2022)*  
*Utah Admin. Rules R277-301-2(7)(a) (June 7, 2022)*

B. Scope of Practice for Student Support Licensed Educators

1. Subject to the restrictions set out in [Policy 5140 Education and Family Privacy Rights](#) and [Policy 5064 Medical Recommendations by School Personnel to Parents](#), an educator who holds a student support license area of concentration may do any of the following:
  - a. make referrals for students and families to community mental and behavioral health resources;
  - b. provide professional learning to staff and psychoeducation to parents regarding prevention and mental health related topics;
  - c. provide counseling to individuals and small groups of students with identified needs and concerns;
  - d. provide, coordinate, and participate in crisis intervention and prevention, including assessing students for risk of suicide;
  - e. participate in a multi-disciplinary team for the development of student special services, including behavior intervention plans, Section 504 accommodations, and individualized education program services;
  - f. conduct assessments in which the individual is trained in the ethical administration, scoring, and interpretation related to the intended use of the assessment and meet the assessment publisher's criteria for administration; and;
  - g. act as a related service provider to provide counseling services for students with an individualized education program consistent with State Board of Education rules.

*Utah Admin. Rules R277-313-3(1) (October 11, 2022)*

2. An educator who holds a School Counselor license area of concentration may implement a school counseling program as outlined in State Board of Education Rule R277-462 and the College and Career Readiness school counseling program model.

*Utah Admin. Rules R277-313-3(2) (October 11, 2022)*

3. An educator who holds a School Psychologist license area of concentration may provide psychological services for special education.

*Utah Admin. Rules R277-313-3(3) (October 11, 2022)*

4. An educator who holds either a School Psychologist or a School Social Worker license area of concentration and is also licensed as a psychologist or as a social worker with the Division of Occupational and Professional Licensing of the Utah Department of Commerce may practice mental health therapy in a school.

*Utah Admin. Rules R277-313-3(4) (October 11, 2022)*

## POLICY 3047

### Reemployment of Retirees

A. A retiree who is reemployed after July 1, 2010, by the District within one year of the date of the person's retirement will have his or her retiree's allowance cancelled by the Utah State Retirement Office and be reinstated as an active member of the State retirement plan, effective the first day of the month following the date of reemployment unless:

1. the retiree is not reemployed by the District for a period of at least sixty (60) days from the retiree's retirement date;
2. upon reemployment after the break in service, the retiree does not receive any District provided benefit, including:
  - a. medical benefits;
  - b. dental benefits;
  - c. other insurance benefits except workers compensation and withholdings required by state and federal law for Social Security, Medicare, and unemployment insurance; or
  - d. paid time off, including sick, annual or other type of leave; and
  - e. the retiree does not earn in any calendar year of reemployment an amount in excess of the lesser of:
    - 1) ~~\$15,000~~ amount determined by URS; or
    - 2) One-half of the retiree's final average salary upon which the retiree's retirement allowance is based.

[Utah Code § 49-11-1202 \(2020\)](#)

[Utah Code § 49-11-1204 \(2020\)](#)

[Utah Code § 49-11-1205 \(2021\)](#)

3. If the employee retires again within a two-year period from the date of cancellation of the original allowance, the original allowance will resume. Otherwise, if the employee

retires after the two-year period, then his or her original allowance will resume, and the retiree will receive an additional allowance based on the formula in effect at the date of the subsequent retirement for the service credit accrued between the first and subsequent retirement dates.

[Utah Code § 49-11-1204 \(5\) \(2020\)](#)

4. A retiree who is reemployed after July 1, 2010, by the District more than one year from the date of the retiree's retirement may elect to:
  - a. Earn additional service credit and cancel the retiree's retirement allowance; or
  - b. Receive the retiree's retirement allowance and forfeit any retirement related contribution from the District.

[Utah Code § 49-11-1204\(3\) \(2020\)](#)

5. It is the responsibility of the reemployed retiree to report to the Utah State Retirement Office his or her reemployment status. It is the Utah State Retirement Office that ultimately determines the impact, if any, of a retiree's reemployment with the District on the retiree's eligibility for and benefits under the Utah State Retirement System. Therefore, the retiree should contact the Utah State Retirement Office to verify the impact of any reemployment decision prior to accepting reemployment with the District. The Utah State Retirement Board has stated that it will typically find that a retiree has not had an effective termination of service for purposes of the break in employment requirement if prior to retirement the employee has or had any type of prearrangement which anticipates a post-termination of employment fee-for-services relationship with any employer participating in the Utah State Retirement System. In addition, volunteer service for a participating employer may constitute employment or reemployment if there is a prearrangement of any kind that anticipates that the volunteer service is given in exchange for or as a condition of future employment or any fee-for-service relationship with any participating employer or there is any kind of deferred compensation for the volunteer service.

[Utah State Retirement Board Resolution #2019-05](#)

## Policy 4064

### Curriculum: Honors Courses

#### A. Honors Course Objectives

1. An honors course is one which focuses on extension and purposeful differentiation while facilitating more depth within course standards. Honors courses meet the following criteria:
  - a. Offer students opportunities to learn from the perspectives of others;
  - b. Where appropriate, encourage students to find multiple possible solution pathways;
  - c. Use of data to reason;
  - d. Encourage students to take risks and persevere in problem solving;
  - e. Personalize student learning experiences; and
  - f. If appropriate, emphasize deep understanding of grade level content and above-level content.
2. Honors courses may not:
  - a. Emphasize teacher lecture;
  - b. Emphasize rote memorization of rules and procedures or basic recall of facts;
  - c. Equate an honors designation with an increased workload, such as requiring more assignments or reading additional texts without clear intent; or
  - d. Include little to no collaborative work.

*Utah Admin. Rules R277-728-2 (November 7, 2022)*

*Utah Admin. Rules R277-728-3(1), (2) (November 7, 2022)*

#### B. Honors Course Enrollment

1. An honors course shall be open and available to any interested student, and schools may not prohibit enrollment based on student past performance, experience, or other measures. School staff shall uniformly promote honors courses to all students and families. To the extent possible, each school shall provide enough sections for honors courses to meet student demand. Schools shall remove barriers and provide opportunities to students from all representative demographics to reach their academic potential.

*Utah Admin. Rules R277-728-3(3) to (6) (November 7, 2022)*

## POLICY 5064

### Medical Recommendations by School Personnel to Parents

#### A. Medical Recommendations by School Personnel Testing

1. School employees may provide information and observations to a student's parents about the student's
  - a. Progress;
  - b. Health and wellness;
  - c. Social interactions; and/or
  - d. Behavior.
2. School employees may complete a behavioral health evaluation form if requested by a student's parent to provide information to a licensed physician, ~~or~~ physician assistant, **advanced practice nurse or nurse practitioner**.
3. In addition, a school employee may communicate information and observations between school personnel regarding a student. School employees may also refer a student to other appropriate school personnel and agents, including referrals and communication with a school counselor or other mental health professionals working within the school.
4. If a school employee believes a student is at risk of (a) attempting suicide, (b) physical self-harm, or (c) harming others, then the employee may question the student about the suicidal thoughts, self-harming behavior, or thoughts of harming others in order to refer the student to appropriate prevention services and to inform the student's parent. However, the questioning shall be limited to that which is necessary for referral to prevention services or to make the parent aware of the perceived risk. (See [Policy 5140 Student and Family Privacy Rights](#))  
  
[Utah Code § 53E-9-203\(7\) \(2022\)](#)
5. If a school employee believes that a situation exists which presents a serious threat to the well-being of a student, that employee shall notify the student's parent without delay. The school employee may consult or use appropriate health care

professionals in the event of an emergency while the student is at school, consistent with the student emergency information provided at student enrollment.

6. The school shall notify the parent of a student who:
  - a. Threatens ~~to commit~~ suicide; or
  - b. Is involved in an incident of bullying, hazing, abusive conduct, cyber-bullying, or retaliation (whether as a victim or as a perpetrator).
7. **When a student threatens suicide, the school shall also provide the parent with suicide prevention information materials as well as information on ways to limit the student's access to fatal means, including a firearm or medication. The materials and information provided shall be those selected by the State Superintendent.**
8. The school shall produce and maintain a record that verifies that the parent was notified of the threats or incidents listed above. The record is a private record for purposes of the Government Records Access and Management Act.
9. The process for notifying a parent shall consist of:
  - a. The school principal or designee shall attempt to make personal contact with a parent when the school has notice of a threat or incident listed above. It is recommended that the parent be informed of the threat or incident with two school people present. If personal contact is not possible, the parent may be contacted by phone. A second school person should witness the phone call.
  - b. Contact with the parent must be documented in a "verification of Parent Contact Regarding Threat or Incident".
10. Subject to laws regarding confidentiality of student educational records, at the request of a parent, a school may provide information and make recommendations related to an incident or threat.

[Utah Code § 53G-9-203 \(2019\)](#)

[Utah Code § 53G-9-604 \(2023\)](#)

11. The record of parental notification shall be maintained in accordance with [Policy 5100 Student Records](#), [Policy 5140 Student and Family Privacy Rights](#), [Title 53E, Chapter 9, Part 3](#), Student Data Protection, [Title 53E, Chapter 9, Part 2, Student Privacy](#), and the Federal Family Educational Rights and Privacy Act ("FERPA"). A copy of the record of parental notification shall upon request be provided to the

student to whom the record relates. After the student has graduated, the District shall expunge the record of parental notification upon request of the student.

[Utah Code § 53G-9-604 \(2023\)](#)

## B. Schools Cannot Require Students to Take a Specific Medication or Treatment

1. School employees shall not require that a student take or continue to take a specific medication, whether over-the-counter or prescription medicine, as a condition for attending school.
2. This policy does not include immunizations against communicable diseases as required by the Department of Health as a prerequisite to school attendance. See [Policy 5050 Immunization Requirements](#).
3. School employees may not:
  - a. Recommend to a parent that a student take or continue to take a psychotropic medication;
  - b. Require that a student take or continue to take a psychotropic medication as a condition for attending school;
  - c. Recommend that a parent seek or use a type of psychiatric or psychological treatment for a student;
  - d. Conduct a psychiatric or behavioral health evaluation or mental health screening, test, evaluation, or assessment of a student, except when necessitated to meet the requirement of the Individual with Disabilities Education Act, [20 U.S.C. § 1400 et seq.](#), and its subsequent amendments; or
  - e. Make a child abuse or neglect report to authorities, including the Division of Student and Family Services, solely or primarily on the basis that a parent refuses to consent to:
    - 1) A psychiatric, psychological, or behavioral treatment for a student, including the administration of a psychotropic medication to a student; or
    - 2) A psychiatric or behavioral health evaluation of a student.
      - a) However, school employees may make a report that would otherwise be prohibited under Subsection (5) if failure to take the action described

under Subsection (5) would present a serious, imminent risk to the student's safety or the safety of others.

[Utah Code § 53G-9-203 \(2019\)](#)

C. School Mental health Professionals and Counselors Can Recommend Treatment or Evaluation

1. A school counselor, **licensed clinical social worker (LCSW)**, Nurse Practitioner, or other mental health professional acting in accordance with the Mental Health Professional Practice Act, or licensed through the State Board of Education, working within the school system may:
  - a. Recommend, but not require, a psychiatric or behavioral health evaluation of a student;
  - b. Recommend, but not require, psychiatric, psychological, or behavioral treatment for a student;
  - c. Provide to a parent, upon the specific request of the parent, a list of three or more health care professionals or providers, including licensed physicians, psychologists, or other health specialists; and
  - d. Conduct a psychiatric or behavioral health evaluation or mental health screening, test, evaluation, or assessment of a student; however, prior written consent of the student's parent and a two-week minimum notification period are required prior to conducting the behavioral health evaluation or mental health screening, test, evaluation, or assessment. A parent may waive the two-week minimum notification period. However, this written consent and notice is not required before questioning a student believed to be at risk of suicide, physically self-harming behavior, or harming others to the extent needed for referral to appropriate prevention services and to notify the parent of the perceived risk. See [Policy 5140 Student and Family Privacy Rights](#).

[Utah Code § 53G-9-203 \(2019\)](#)

[Utah Code § 53E-9-203\(7\) \(2022\)](#)

D. Training and Discipline

1. Each school shall provide training to the appropriate personnel on the proper application of this policy. An intentional violation of this policy shall be dealt with

Policy 5064  
Amended  
July 12, 2023  
First Reading  
November 8, 2023  
Second Reading  
December 13, 2023

according to the provisions of [Policy 3120 Orderly School Termination for Employees](#).

[Utah Code § 53G-9-203 \(2019\)](#)

**VERIFICATION OF PARENT CONTACT REGARDING  
THREAT OR INCIDENT**

I, [Name] \_\_\_\_\_, principal or principal's designee, contacted [Name of parent] \_\_\_\_\_ on [Date] \_\_\_\_\_ and notified him or her that [Name of student] was involved in an incident of bullying, hazing, cyberbullying, abusive conduct, or retaliation. Contact was made:

[  ] in person

[  ] by telephone (number used: \_\_\_\_\_)

[  ] by email (email address used: \_\_\_\_\_)

[  ] by other method (specify): \_\_\_\_\_

Notice was given of:

[  ] bullying incident

[  ] cyberbullying incident

[  ] abusive conduct incident

[  ] hazing incident

[  ] retaliation incident

[  ] suicide threat

[Name of school staff member] \_\_\_\_\_, witnessed the contact.

\_\_\_\_\_  
Principal or Principal's Designee                      Title                      Date

\_\_\_\_\_  
School Staff Member                      Title                      Date

## Policy 5228

### Athletic Uniforms

#### A. Definitions

1. "Athletic activity" means physical education instruction or a sports event that is sponsored or regulated by the District or a District school or school sports team.
2. "School sports team" means a team on which the student represents the student's school in competition against another school or in competition against other students within the same school.
3. "Athletic uniform" means clothing, headwear, shoes, or other items worn for participation in an athletic activity that are required to be
  - a. A specified style, length, material, or color, or
  - b. Worn in a specified manner, or
  - c. Worn with or without other items or clothing or headwear.

[Utah Code § 53G-7-801\(2\), \(3\), \(8\) \(2023\)](#)

#### B. Required Accommodation of Religious Beliefs

1. A student participating in an athletic activity may not be prohibited from wearing religious clothing with an athletic uniform. A student also may not be prohibited from wearing clothing under or with an athletic uniform to cover or conceal parts of the student's body (consistent with the student's religious beliefs) which are not covered or concealed by an athletic uniform. However, the additional clothing may not substantially cover an athletic uniform.
2. Whether or not the student is wearing an athletic uniform, a student participating in an athletic activity has the right to wear religious clothing or clothing to cover the student's body consistent with the student's religious beliefs. If the student is wearing an athletic uniform, additional clothing may not substantially cover the athletic uniform.

3. With regard to a student's participation in an athletic activity, a school may not impose requirements relating to religious clothing or additional clothing worn for religious reasons that violate the student's religious or moral beliefs.

[Utah Code § 53G-7-804 \(2023\)](#)

# **Box Elder Board of Education Board of Education Handbook Study Review Schedule**

## **October 18, 2023 Wade Hyde**

Board of Education Handbook Introduction-page 2

Authority and Responsibilities of the Board-page 2

Principles of Board Leadership-page 2

## **October 18, 2023-Connie Archibald**

Making School Board Decisions-page 3

Holding Closed Meetings-page 4

## **November 8, 2023-Nancy Kennedy**

Collaborative Relationship: Shared Governance-page 6

Essentials of A Professional Learning Community-page 6

## **November 8, 2023-Tiffani Summers**

Authority of Individual Board Members-page 7

Nominations and Elections for Board Leadership-page 7

Board Leadership Responsibilities-page 8

## **December 13, 2023-Julie Taylor**

New Board Member Orientation-page 8

Board of Education Code of Conduct-page 9

## **December 13, 2023-Danielle Wright**

Board Member Commitments and Ethics-page 9

## **January 10, 2024-Karen Cronin**

Disciplining Board Members-page 11

Policies Governing the Board-page 12

## **January 10, 2024-Bryan Smith**

Guidelines and Parliamentary Motions-page 12

Simplified Chart of Parliamentary Motions-page 13

## **January 10, 2024-Steve Carlsen**

Board Policies Relevant to Board of Education Legal Status, Responsibilities,  
and Ethics-page 14

Board Policies Relevant to School Board Meetings-page 15

TENTATIVE MINUTES OF A WORK MEETING  
OF THE BOARD OF EDUCATION  
BOX ELDER SCHOOL DISTRICT  
NOVEMBER 8, 2023

Work Session of the Board of Education, Box Elder School District, held Wednesday evening November 8, 2023 at 5:30 p.m. at Independent Life Skills Center.

Chinese DLI

Jeremy Young reported on the current AP test scores. Currently have 9 DLI Chinese teachers teaching 288 students who are participating. Most of the funding for DLI programs comes from the State. There were conversations about the difference in funding for ELL and Spanish DLI, teacher to student ratios, space, resources, etc. Just under 30 kids newly enrolled this year.

Bond Talk

Superintendent led the discussion about visits made to Cache School District; conversations with the business administrator, finance director, secondary and elementary associate superintendents, and others. A visit was made to a middle school that was converted to an elementary school. Corey Thompson, Director of Facilities facilitated a conversation with regards to the timeline for construction. Conversations concerning the cost of two high schools vs. two middle schools and additions. Ideas about creating a committee, timing, and when to hold the meetings. Business Administrator reported on the conversations with Brigham City Corp.

TENTATIVE MINUTES OF A REGULAR MEETING  
OF THE BOARD OF EDUCATION  
BOX ELDER SCHOOL DISTRICT  
November 8, 2023

Tentative minutes of the Regular Session of the Board of Education, Box Elder School District, held Wednesday evening November 8, 2023 at 6:30 p.m. at Independent Life Skills Center.

Those in attendance at the meeting included Board Vice President Connie Archibald, Tiffani Summers, Julie Taylor, Nancy Kennedy, Karen Cronin, Danielle Wright and Bryan Smith. Also present were Superintendent Steve Carlsen, Assistant Superintendents Keith Mecham and Heidi Jo West, IT Director Robert Gordon and Business Administrator David Roberts; members of the press, employees and patrons. Board President Wade Hyde was excused.

Vice President Archibald called to order the meeting and welcomed those in attendance and conducted the business of the meeting.

After the reverence which was offered by Nancy Kennedy, the pledge of allegiance was led by Tiffani Summers.

**Recognitions:**

Julie Taylor recognized the following:

- Box Elder High School sports, mentioned all the successes.
- Bear River High School sports, mentioned all the successes.

**Approval of Agenda:**

Karen Cronin made the motion to approve the agenda, second by Bryan Smith. The motion passed unanimously.

Karen Cronin – yes  
Julie Taylor – yes  
Connie Archibald – yes  
Tiffani Summers – yes  
Danielle Wright – yes  
Nancy Kennedy – yes  
Bryan Smith - yes

**Public Comment:**

Jared Turner, addressed the Chinese DLI program. He talked about enrollment and attrition issues. Mentioned some points of interest in the policy, structures, resources and strategies.

Angie Cefalo, addressed the Chinese DLI program. Mentioned the USU study abroad program and mentioned the disconnect with the Confucius Institute. Asked that Box Elder School District lead in the partnership with USU in the study abroad of program with Taiwan.

**Action Items:**

Approval of Increment Financing Autoliv Solar CRA

David Roberts, Business Administrator – Worked with Cody Deeter with Solar Farms. Mentioned the location and size of the solar farm that Autoliv is creating. This CRA has to do with personal property, the solar panel farm. Participation in this interlocal agreement is with Tremonton City in two phases. Garland city will also be creating its own interlocal agreement.

Karen Cronin made the motion to approve, second by Julie Taylor. The motion passed unanimously.

Karen Cronin – yes  
Julie Taylor – yes  
Connie Archibald – yes  
Tiffani Summers – yes  
Danielle Wright – yes  
Nancy Kennedy – yes  
Bryan Smith - yes

Approval of 2024-2025 School District Calendar

Mark Taylor, Executive Director of Human Resources and Title IX, 2024-2025 calendar reflects the start and end as well as some changes in PD days. Alignment of fall break with surrounding districts was brought up.

Bryan Smith made the motion to approve, second by Tiffani Summers. The motion passed unanimously.

Karen Cronin – yes  
Julie Taylor – yes  
Connie Archibald – yes  
Tiffani Summers – yes  
Danielle Wright – yes  
Nancy Kennedy – yes  
Bryan Smith - yes

**Information Items:**

Elementary Report Card Changes

Heidi Jo West, Assistant Superintendent of Elementary Teaching and Learning, led the presentation regarding elementary grading concerns with a zero on the report card and the use of a four for standard base grading for elementary students, 1-3 would be the range for proficiency. Karen Cronin and Student Board Member Alyssa Lyman shared concerns in regards to 8<sup>th</sup> grade students letter grading transition and how the A-F letter grading could help students in 8<sup>th</sup> grade with transitioning to high school grading.

Monthly Financial Report

David Roberts, Business Administrator, everything looks good and in line with the budget.

### Student Board Member Report

Alyssa Lyman reported on Bear River High School transitioning from fall to winter sports, veteran's assembly this week. She reported on Box Elder High School about the fall musical, veteran's assembly this week also, winter sports are starting, can drive almost finished up, getting ready for the Christmas assistance program to help a student in our District.

### Board Committee Reports

Nancy Kennedy mentioned some things going on with Bridgerland Applied Technology college outreach classes.

### **Policy Review:**

#### First & Second Reading

A couple clerical errors were mentioned for clarification in policies 1210 & 4064. Nancy Kennedy made the motion to approve, second by Bryan Smith. The motion passed unanimously.

Karen Cronin – yes  
Julie Taylor – yes  
Connie Archibald – yes  
Tiffani Summers – yes  
Danielle Wright – yes  
Nancy Kennedy – yes  
Bryan Smith - yes

#### First Reading

Policy 1037 Employment/Assignment of Relatives (Nepotism)  
Policy 1071 Electronic Meetings  
Policy 1210 School Closures and Boundary Changes  
Policy 3010 Employee Bullying and Hazing  
Policy 3032 Employment: Student Support Scope of Practice  
Policy 3047 Reemployment of Retirees  
Policy 4064 Curriculum: Honors Courses  
Policy 5064 Medical Recommendations by School Personnel to Parents  
Policy 5228 Athletic Uniforms

Nancy Kennedy made the motion to approve, second by Tiffani Summers. The motion passed unanimously.

Karen Cronin – yes  
Julie Taylor – yes  
Connie Archibald – yes

Tiffani Summers – yes  
Danielle Wright – yes  
Nancy Kennedy – yes  
Bryan Smith - yes

Second Reading

Policy 1070 Board Meeting Procedures  
Policy 1072 Board Meetings: Notice Requirements  
Policy 2090 Contracts for School Resource Officer Services  
Policy 2241 School Nutrition Program - Charge and Delinquent Policy  
Policy 3007 Employment - Staff Code of Conduct  
Policy 3023 Educator Induction, Mentoring, and Professional Learning  
Policy 3035 Employee Criminal Background Checks and Arrest Disclosure Requirements  
Policy 4027 Special Programs: Dropout Prevention and Recovery  
Policy 4037 Reading Assessment for K-3  
Policy 4038 Mathematics Assessment for K-3  
Policy 4062 Curriculum: College Course Work  
Policy 4064 Curriculum: Religious Neutrality  
Policy 4077 Course Disclosure Statements - Secondary  
Policy 4103 Grading Policy Grades 8-12  
Policy 5270 Student Rights and Responsibilities Bullying, Cyberbullying, Hazing, and Abusive Conduct  
Policy 5272 Transgender Students  
Policy 6050 Community Use of School Facilities

**Board Discussion Items:**

Board of Education Handbook Review Schedule

Nancy Kennedy talked about the many successes from the use of PCLs in our schools and setting aside resources to accomplish successful PCLs over the last 13 years.

PCL's are the standard for all schools.

Collaborative Relationship: Shared Governance-page 6

Essentials of A Professional Learning Community-page 6

Tiffani Summers, talked about boards individual conversations and that they do not authorize any action, only when a quorum is present. Nominations for leadership are done regularly and decided by roll call vote. Responsibilities listed are unique to leadership.

Authority of Individual Board Members-page 7

Nominations and Elections for Board Leadership-page 7

Board Leadership Responsibilities-page 8

For the December 13 Board Meeting, Julie Taylor and Danielle Wright have the assignment to report.

**Consent Items:**

Karen Cronin made the motion to approve consent items, seconded by Nancy Kennedy. The motion passed unanimously with the votes as follows. The Consent items included the following items:

Approval of the minutes of working and regular meeting October 18, 2023.

Approval of claims 00045668- 00045961, 02101723, 05101023, 08103123, 09102023, 09102623, 09103123, 9102023A.

Personnel Actions

See attachment to agenda.

Clubs

BEHS SheTech Club

Karen Cronin – yes  
Julie Taylor – yes  
Connie Archibald – yes  
Tiffani Summers – yes  
Danielle Wright – yes  
Nancy Kennedy – yes  
Bryan Smith - yes

**Suggestions for Future Board Meetings:**

- Chinese DLI
- Turf field and the current donations.

**Upcoming Events:**

- BESD Foundation Jubilee of Trees, November 15-17 at the USU Brigham City Campus.
- USBA Conference in January 4-6, 2024 in Salt Lake City.
- Master School Board certification due in January.
- Women in Politics, Saturday November 11<sup>th</sup> from 9-10 am at the Isle Idle.

**Adjournment:**

Karen Cronin made the motion to adjourn, seconded by Julie Taylor. The motion passed.

Karen Cronin – yes  
Julie Taylor – yes  
Connie Archibald – yes

Tiffani Summers – yes  
Danielle Wright – yes  
Nancy Kennedy – yes  
Bryan Smith - yes

With the announcement that the next meeting will be held on Wednesday, December 13, 2023 at the Independent Life Skills Center a Work Session will be held at 5:00 p.m. a Regular Session at 6:30 p.m., at the Independent Life Skills Center, 960 S Main St, Brigham City, Utah., Vice President Connie Archibald adjourned the meeting at 7:55 p.m.

APPROVED: \_\_\_\_\_

ATTESTED: \_\_\_\_\_  
School Business Administrator

\_\_\_\_\_  
President, Board of Education

## A/P Summary Check Register

FPREG01A

Bank	Check No	Amount	Date	Vendor	Type
01	00045384	-876.00	11/27/23	109398 BRIGHAM CITY COMMUNITY HOSP	CV
01	00045962	295.15	11/02/23	1 MARCELINA ROMERO	C
01	00045963	173.95	11/02/23	1 VANESSA NIELSEN	C
01	00045964	2,400.00	11/02/23	347560 ALICE C HARRIS INTERM SCH	C
01	00045965	120.00	11/02/23	38040 AMERICAN SIGN LANGUAGE COMMUNICATION	C
01	00045966	325.00	11/02/23	25909 AMERIGAS PROPANE	C
01	00045967	265.77	11/02/23	87120 BEEHIVE TELEPHONE CO	C
01	00045968	2,980.60	11/02/23	55220 BETTER QUESTIONS, LLC	C
01	00045969	5,193.47	11/02/23	100913 BORDER STATES INDUSTRIES, INC	C
01	00045970	11,093.70	11/02/23	104338 BOX ELDER HIGH SCHOOL	C
01	00045971	13,953.60	11/02/23	3271 CANON SOLUTIONS AMERICA	C
01	00045972	569.71	11/02/23	890740 CENTURYLINK	C
01	00045973	159.17	11/02/23	1490 COGNIA INC	C
01	00045974	91.52	11/02/23	65013 MARK DAVIS	C
01	00045975	2,578.00	11/02/23	56197 DENTONS DURHAM JONES PINEGAR PC	C
01	00045976	95.00	11/02/23	62235 DEX IMAGING LLC	C
01	00045977	675.00	11/02/23	203737 EAST GROUSE CREEK WATER	C
01	00045978	757.48	11/02/23	32263 TIFFANY EDDINGTON	C
01	00045979	2,847.00	11/02/23	324430 GRAYBAR ELECTRIC COMPANY INC	C
01	00045980	97.42	11/02/23	327480 GREER'S HARDWARE	C
01	00045981	73.20	11/02/23	344140 JULIANNE HANSEN	C
01	00045982	80.00	11/02/23	901150 IMT COMPANIES LLC	C
01	00045983	100.00	11/02/23	62197 MARIA MARGARITA JEIDE	C
01	00045984	337.31	11/02/23	999113 JENSEN & SULLIVAN LLC	C
01	00045985	11,047.89	11/02/23	100774 JEPPESEN DISTRIBUTING/JEFF JEPPESEN	C
01	00045986	239.20	11/02/23	67024 ROBERT LEE	C
01	00045987	430.92	11/02/23	42064 JENNIE MONSEN-HANSEN	C
01	00045988	742.36	11/02/23	57622 DAVID MORRIS	C
01	00045989	3,212.26	11/02/23	111273 NUCO2 LLC	C
01	00045990	272.19	11/02/23	700077 PERRY CITY	C
01	00045991	62.40	11/02/23	37796 CAROL PYLE	C
01	00045992	1,771.30	11/02/23	60291 RENEGADE RENTALS LLC	C
01	00045993	79.04	11/02/23	67288 CAYLEE RICHARDS	C
01	00045994	9,770.71	11/02/23	892645 ROCKY MOUNTAIN POWER	C
01	00045995	165.36	11/02/23	58360 ALEXIS RUZICH	C
01	00045996	73.68	11/02/23	59625 SCRUB SHOPPE	C
01	00045997	39.95	11/02/23	110789 CORE BUSINESS TECHNOLOGIES (SIP)	C
01	00045998	83.37	11/02/23	810361 STANDARD PLUMBING SUPPLY	C
01	00045999	281.50	11/02/23	31879 MARCI SUMMERS	C
01	00046000	35.95	11/02/23	110914 SUPERIOR WATER AND AIR INC	C
01	00046001	7,513.99	11/02/23	24580 VERIZON WIRELESS	C
01	00046002	90.22	11/02/23	62510 JESSICA WAITE	C
01	00046003	8,025.90	11/02/23	924155 WASTE MGMT OF UTAH INC	C
01	00046004	5,400.00	11/02/23	38210 OGDEN ECCLES CONFERENCE CENTER	C
01	00046005	1,578.00	11/02/23	40223 MARGARET SAM YATES	C
01	00046006	70.72	11/02/23	990 STACI ZILLES-NELSON	C
01	00046007	401.93	11/02/23	21679 ACCO BRANDS USA LLC / GBC	C
01	00046008	14,906.94	11/02/23	38032 AMAZON CAPITAL SERVICES INC	C
01	00046009	12.56	11/02/23	110509 AUDIO ENHANCEMENT	C
01	00046010	106.47	11/02/23	31658 BSN SPORTS	C
01	00046011	243.00	11/02/23	86 BUSINESS SOLUTIONS GROUP	C
01	00046012	4,160.00	11/02/23	3271 CANON SOLUTIONS AMERICA	C
01	00046013	396.00	11/02/23	111247 ESTRELLITA	C
01	00046014	923.36	11/02/23	109704 FOLLETT SCHOOL SOLUTIONS	C
01	00046015	651.85	11/02/23	106378 GOLDEN SPIKE POWERSPORTS	C

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Bank	Check No	Amount	Date	Vendor	Type
01	00046016	241,840.30	11/02/23	109003 HOGAN & ASSOCIATES CONSTRUCTION INC	C
01	00046017	817.46	11/02/23	386370 HYKO SUPPLY CO	C
01	00046018	7,990.56	11/02/23	102697 INTERCONNECT SERVICES INC	C
01	00046018	-7,990.56	11/07/23	102697 INTERCONNECT SERVICES INC	CV
01	00046019	167.38	11/02/23	11894 LIBRARY STORE	C
01	00046020	556.72	11/02/23	44172 NORCO INC	C
01	00046021	2,416.00	11/02/23	633340 OFFICE DEPOT	C
01	00046022	155.45	11/02/23	19852 PENN STATE INDUSTRIES	C
01	00046023	659.07	11/02/23	13560 PERIPOLE, INC	C
01	00046024	1,928.85	11/02/23	699420 PERMA BOUND BOOKS	C
01	00046025	3,439.00	11/02/23	63371 RAPID FIRE PROTECTION, INC	C
01	00046026	127.60	11/02/23	102477 SCHOOL NURSE SUPPLY	C
01	00046027	1,878.80	11/02/23	108663 SCHOOL OUTFITTERS	C
01	00046028	3,590.90	11/02/23	54313 SCHOOL SPECIALTY, LLC	C
01	00046029	440.52	11/02/23	157371 STAPLES	C
01	00046030	16,024.07	11/02/23	861085 TVS PRO	C
01	00046031	2,062.50	11/02/23	61360 ZANER-BLOSER INC	C
01	00046032	6,003.95	11/02/23	38210 OGDEN ECCLES CONFERENCE CENTER	C
01	00046033	436.00	11/09/23	1 JENNIFER CALL	C
01	00046034	55.65	11/09/23	1 JESSICA RICH	C
01	00046035	80.00	11/09/23	1 MEGAN NELSON	C
01	00046036	55.55	11/09/23	1 RACHEL BEAMES	C
01	00046037	49.20	11/09/23	1 TAMARA COLE	C
01	00046038	859.91	11/09/23	812477 ALSCO/AMERICAN LINEN	C
01	00046039	299.52	11/09/23	67385 ABRA ANDERSON	C
01	00046040	1,695.75	11/09/23	4260 BCI / UTAH BUREAU OF CRIMINAL IDENTIF	C
01	00046041	210.00	11/09/23	85556 BEAR RIVER HEALTH DEPARTMENT	C
01	00046042	535.35	11/09/23	102956 BEAR RIVER MENTAL HEALTH	C
01	00046043	255.50	11/09/23	85768 BEAR RIVER SEWER DEPT	C
01	00046044	130.00	11/09/23	111566 KENT BLACK	C
01	00046045	300.00	11/09/23	54429 BOYS AND GIRLS CLUB OF UTAH COUNTY	C
01	00046046	67,194.42	11/09/23	108217 BRIGHAM CITY CORPORATION	C
01	00046047	8,530.19	11/09/23	113116 BRYSON SALES & SERVICE	C
01	00046048	209.97	11/09/23	57991 EMILEE BURNHAM	C
01	00046049	141.00	11/09/23	107994 CERTIFIED SHRED	C
01	00046050	2,590.56	11/09/23	162470 CRUS OIL INC	C
01	00046051	30.00	11/09/23	14958 CULLIGAN	C
01	00046052	10,262.66	11/09/23	38091 DATAIO LLC	C
01	00046053	6,032.91	11/09/23	729332 ECONO WASTE INC	C
01	00046054	1,000.00	11/09/23	64084 ALDER EDUCATION LAW	C
01	00046055	418.95	11/09/23	58955 BECKY EZOLA	C
01	00046056	557.46	11/09/23	60950 ROBERT FRANCKOWIAK	C
01	00046057	219.50	11/09/23	30368 LESLIE FRIDAL	C
01	00046058	5,690.48	11/09/23	143160 FRONTIER COMMUNICATION	C
01	00046059	987.99	11/09/23	304217 GARLAND CITY	C
01	00046060	1,000.00	11/09/23	63282 NATASHA GEDDES	C
01	00046061	225.00	11/09/23	56782 GOLDEN SPIKE ELEMENTARY	C
01	00046062	219.50	11/09/23	8966 TRACY HANSEN	C
01	00046063	4,224.75	11/09/23	110559 HARMONY HOME HEALTH LLC	C
01	00046064	178.88	11/09/23	67342 ELINA HERNANDEZ	C
01	00046065	7,990.56	11/09/23	102697 INTERCONNECT SERVICES INC	C
01	00046066	2,221.75	11/09/23	111125 IML SECURITY SUPPLY	C
01	00046067	219.50	11/09/23	7757 GERALD JACKMAN	C
01	00046068	5,563.80	11/09/23	455120 JACKS TIRE & OIL INC	C
01	00046069	12,657.31	11/09/23	100774 JEPPSEN DISTRIBUTING/JEFF JEPPSEN	C

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Bank	Check No	Amount	Date	Vendor	Type
01	00046070	1,610.00	11/09/23	467700 JOHNSON ELECTRIC MOTORS	C
01	00046071	761.04	11/09/23	67350 JILLIAN JOHNSON	C
01	00046072	600.00	11/09/23	58319 KIWANIS INTERNATION INC BRIGHAM CITY	C
01	00046073	219.50	11/09/23	47864 KAYLEEN KRAUS	C
01	00046074	99.20	11/09/23	57568 LANGUAGE ACCESS NETWORK LLC	C
01	00046075	1,520.00	11/09/23	106013 RACHEL E LOTT	C
01	00046076	87.15	11/09/23	543168 MADDOX RANCH HOUSE	C
01	00046077	654.40	11/09/23	60941 NATALIE MCGUIRE	C
01	00046078	300.00	11/09/23	67377 TAYLOR MEREDITH	C
01	00046079	5,617.87	11/09/23	29858 MOUNTAINLAND SUPPLY COMPANY	C
01	00046080	387.04	11/09/23	57860 BAILEY NESSEN	C
01	00046081	55.00	11/09/23	62081 NICOLE HESS VINYL	C
01	00046082	49.92	11/09/23	40525 PATRICIA NOVOA	C
01	00046083	3,940.95	11/09/23	49859 JACKSON GROUP LOCKBOX	C
01	00046084	130.00	11/09/23	2216 RYAN OLSEN	C
01	00046085	2,425.50	11/09/23	104436 POWER ENGINEERING INC	C
01	00046086	37.00	11/09/23	802087 SNOWVILLE WATERWORKS INC	C
01	00046087	1,458.05	11/09/23	111109 TOM RANDALL DIST	C
01	00046088	946.52	11/09/23	109356 TRANSPORT DIESEL	C
01	00046089	76.64	11/09/23	20117 LINDA KAY UDY	C
01	00046090	2,826.79	11/09/23	55034 UTAH PARENT CENTER, INC	C
01	00046091	44.21	11/09/23	24580 VERIZON WIRELESS	C
01	00046092	188.88	11/09/23	941217 WILLARD CITY CORP	C
01	00046093	280.90	11/09/23	8990 JEREMY YOUNG	C
01	00046094	637.78	11/09/23	112046 ACE HARDWARE - BRIGHAM	C
01	00046095	7,528.40	11/09/23	38032 AMAZON CAPITAL SERVICES INC	C
01	00046096	558.00	11/09/23	106497 APPLE STORE	C
01	00046097	479.20	11/09/23	23698 BIO CORPORATION	C
01	00046098	16,819.00	11/09/23	38091 DATAIO LLC	C
01	00046099	523.78	11/09/23	62235 DEX IMAGING LLC	C
01	00046100	1,491.14	11/09/23	109704 FOLLETT SCHOOL SOLUTIONS	C
01	00046101	1,295.80	11/09/23	100148 HIGH NOON BOOKS	C
01	00046102	46.64	11/09/23	19976 HOPE4UTAH	C
01	00046103	798.01	11/09/23	386370 HYKO SUPPLY CO	C
01	00046104	494.35	11/09/23	1104 KELVIN	C
01	00046105	75.53	11/09/23	45560 LAKESHORE LEARNING MATERIALS	C
01	00046106	2,910.00	11/09/23	44172 NORCO INC	C
01	00046107	7,966.03	11/09/23	633340 OFFICE DEPOT	C
01	00046108	356.69	11/09/23	699420 PERMA BOUND BOOKS	C
01	00046109	692.66	11/09/23	60291 RENEGADE RENTALS LLC	C
01	00046110	78.93	11/09/23	103778 SCHOLASTIC BOOK CLUBS	C
01	00046111	977.90	11/09/23	109355 VOYAGER SOPRIS LEARNING	C
01	00046112	157.20	11/16/23	1 SHELISA YORK	C
01	00046113	120.00	11/16/23	6617 ACME WATER CO	C
01	00046114	449.96	11/16/23	10260 ADELE C YOUNG INTERM SCH	C
01	00046115	10,707.04	11/16/23	85738 BEAR RIVER HIGH SCHOOL	C
01	00046116	1,000.00	11/16/23	12033 BOB'S BODY SHOP	C
01	00046117	2,017.74	11/16/23	104320 BOX ELDER COUNTY TREASURER	C
01	00046118	372.98	11/16/23	104338 BOX ELDER HIGH SCHOOL	C
01	00046119	469.00	11/16/23	111635 BRIDGERLAND BAND INSTRUMENT REPAIR	C
01	00046120	547.50	11/16/23	108217 BRIGHAM CITY CORPORATION	C
01	00046121	1,612.75	11/16/23	103056 WESTLEY BURRELL	C
01	00046122	24.00	11/16/23	6319 MEGAN BUSHNELL	C
01	00046123	10,701.45	11/16/23	3271 CANON SOLUTIONS AMERICA	C
01	00046124	24.00	11/16/23	50644 LONDON CLARKE	C

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Bank	Check No	Amount	Date	Vendor	Type
01	00046125	453.20	11/16/23	59269 CUMMINS SALES AND SERVICE	C
01	00046126	20,561.92	11/16/23	107136 ERS HEATING & COOLING	C
01	00046127	33.28	11/16/23	67440 MELISSA FRANCIS	C
01	00046128	24.00	11/16/23	49557 MAYRA GARZA	C
01	00046129	95.97	11/16/23	47244 TRESA HUNSAKER	C
01	00046130	4,809.47	11/16/23	61530 INTELEPEER CLOUD COMMUNICATIONS, LLC	C
01	00046131	26,917.10	11/16/23	100774 JEPPSEN DISTRIBUTING/JEFF JEPPSEN	C
01	00046132	1,684.20	11/16/23	14427 JEANNIE JOHNSON	C
01	00046133	24.00	11/16/23	62162 LAUNA JULANDER	C
01	00046134	2,938.67	11/16/23	58246 LINDE GAS & EQUIPMENT INC	C
01	00046135	24.00	11/16/23	49042 CHELSEA MONTGOMERY	C
01	00046136	3,202.40	11/16/23	66435 OBSERVERTAB, LLC	C
01	00046137	24.00	11/16/23	62251 DACIA PITCHER	C
01	00046138	1,190.53	11/16/23	732367 RAFT RIVER RURAL	C
01	00046139	35.88	11/16/23	67458 LISA ROCK	C
01	00046140	10,800.94	11/16/23	892645 ROCKY MOUNTAIN POWER	C
01	00046141	191.92	11/16/23	55336 S & D CARWASH MANAGEMENT, LLC	C
01	00046142	24.00	11/16/23	48976 DIANNA SERFUSTINI	C
01	00046143	364.90	11/16/23	45756 KELLY SORENSEN	C
01	00046144	4,000.00	11/16/23	112080 SQUIRE & COMPANY	C
01	00046145	10,080.00	11/16/23	65374 SUMMIT FIRE & SECURITY LLC	C
01	00046146	1,164.34	11/16/23	852617 TREMONTON CITY CORP	C
01	00046147	47,980.14	11/16/23	102558 UTAH DEPARTMENT OF HEALTH	C
01	00046148	85,257.78	11/16/23	892916 DGO FUEL NETWORK TEAM	C
01	00046149	24.00	11/16/23	45233 MARCIA WILSON	C
01	00046150	1,660,301.63	11/16/23	102931 ZIONS BANK PUBLIC FINANCE	C
01	00046151	5,219.50	11/16/23	31364 95 PERCENT GROUP	C
01	00046152	5,221.34	11/16/23	38032 AMAZON CAPITAL SERVICES INC	C
01	00046153	279.00	11/16/23	106497 APPLE STORE	C
01	00046154	295.99	11/16/23	106055 BLICK ART MATERIALS	C
01	00046155	169.20	11/16/23	104320 BOX ELDER COUNTY TREASURER	C
01	00046156	452.93	11/16/23	180241 DEMCO INC	C
01	00046157	807.74	11/16/23	62235 DEX IMAGING LLC	C
01	00046158	203.94	11/16/23	103155 EAI EDUCATION	C
01	00046159	83,181.94	11/16/23	49956 EDUCATION LOGISTICS, INC	C
01	00046160	155.11	11/16/23	109704 FOLLETT SCHOOL SOLUTIONS	C
01	00046161	608.19	11/16/23	106378 GOLDEN SPIKE EQUIPMENT	C
01	00046162	9,995.00	11/16/23	106378 GOLDEN SPIKE EQUIPMENT	C
01	00046163	2,560.64	11/16/23	386370 HYKO SUPPLY CO	C
01	00046164	1,335.75	11/16/23	100550 JOSTENS INC	C
01	00046165	87.41	11/16/23	45560 LAKESHORE LEARNING MATERIALS	C
01	00046166	2,141.13	11/16/23	21296 LINCOLN ELECTRIC CO	C
01	00046167	3,305.15	11/16/23	586159 MOUNTAIN STATE TEXTBOOK DEP	C
01	00046168	299.00	11/16/23	13552 MUSIC EXPRESS	C
01	00046169	185.89	11/16/23	6017 NELSEN SHEET METAL	C
01	00046170	203.28	11/16/23	633340 OFFICE DEPOT	C
01	00046171	729.91	11/16/23	699420 PERMA BOUND BOOKS	C
01	00046172	6,270.06	11/16/23	67270 PLATT ELECTRIC SUPPLY	C
01	00046173	695.00	11/16/23	63371 RAPID FIRE PROTECTION, INC	C
01	00046174	4,679.75	11/16/23	110417 RESCO	C
01	00046175	4,330.13	11/16/23	103604 SCHOLASTIC MAGAZINES	C
01	00046176	4,334.95	11/16/23	157371 STAPLES	C
01	00046177	125.00	11/16/23	100652 TARBETS CONCRETE CUTTING INC	C
01	00046178	1,095.26	11/16/23	111788 THE LIFE GUARD STORE	C
01	00046179	3,203.93	11/16/23	67431 TRAILER PLUS	C

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Bank	Check No	Amount	Date	Vendor	Type
01	00046180	3,143.93	11/16/23	67431 TRAILER PLUS	C
01	00046181	42,347.95	11/16/23	861085 TVS PRO	C
01	00046182	90.00	11/16/23	66915 VENTRIS LEARNING	C
01	00046183	801.90	11/16/23	109355 VOYAGER SOPRIS LEARNING	C
01	00046184	2,821.20	11/16/23	26468 WPS UNLOCKING POTENTIAL	C
01	00046185	858.76	11/29/23	999014 AFLAC / AMERICAN FAMILY LIFE ASSURANCE	C
01	00046186	4,290.01	11/29/23	999014 AMERICAN FAMILY LIFE COMP	C
01	00046187	80.00	11/29/23	999027 B E SCHOOL BOARD FUND	C
01	00046188	527.34	11/29/23	999024 BOSTON MUTUAL LIFE INS CO - W	C
01	00046189	234.00	11/29/23	999055 BOX ELDER FOUNDATION	C
01	00046190	100.00	11/29/23	999023 BOX ELDER SCHOOL DISTRICT	C
01	00046191	1,721.00	11/29/23	999033 BUREAU CHILD SUPPORT SERV	C
01	00046192	33,421.79	11/29/23	65781 DELTA DENTAL INSURANCE COMPANY	C
01	00046193	53.74	11/29/23	999077 DENTAL SELECT	C
01	00046194	6,350.00	11/29/23	999021 ELEVATE CREDIT UNION	C
01	00046195	638.52	11/29/23	999019 EMI HEALTH	C
01	00046196	69.12	11/29/23	999017 GLOBE LIFE INSURANCE CO	C
01	00046197	26,889.98	11/29/23	999035 HORACE MANN INSURANCE COMPANY	C
01	00046198	615.00	11/29/23	51080 IDAHO DIV OF MANAGEMENT/CHILD SUPPORT	C
01	00046199	98.48	11/29/23	5851 JOHNSON MARK ATTORNEYS LLC	C
01	00046200	543.84	11/29/23	999111 MEADE RECOVERY SERVICES LLC	C
01	00046201	839.36	11/29/23	55727 MOUNTAIN PEAK LAW GROUP PC	C
01	00046202	10,009.00	11/29/23	999084 NATIONAL BENEFITS SERVICES LLC	C
01	00046203	9,662.64	11/29/23	999081 NATIONAL BENEFITS SERVICES LLC	C
01	00046204	3,867.53	11/29/23	999008 OPTICARE	C
01	00046205	756,328.90	11/29/23	999079 PUBLIC EMPLOYEES HEALTH P	C
01	00046206	1,294.95	11/29/23	999032 PRE-PAID LEGAL SERVICES	C
01	00046207	21,812.84	11/29/23	999018 THE HARTFORD	C
01	00046208	484.06	11/29/23	48119 TITANIUM FUNDS	C
01	00046209	490.00	11/29/23	999012 UESP	C
01	00046210	18,147.76	11/29/23	999007 UTAH EDUCATION ASSOCIATION	C
01	00046211	7,014.13	11/29/23	999025 UTAH SCHOOL EMPLOYEES ASSOCIATION	C
01	00046212	247,089.79	11/29/23	999003 UTAH STATE TAX COMMISSION	C
01	00046213	36.80	11/30/23	1 LAURA BOYCE	C
01	00046214	69.00	11/30/23	1 SHANE LANDON	C
01	00046215	470.00	11/30/23	5819 AASA / AMERICAN ASSC OF SCH ADMIN	C
01	00046216	699.36	11/30/23	14010 AED EVERYWHERE	C
01	00046217	432.00	11/30/23	36784 AMERICAN RED CROSS	C
01	00046218	8,008.63	11/30/23	85738 BEAR RIVER HIGH SCHOOL	C
01	00046219	6,250.79	11/30/23	100913 BORDER STATES INDUSTRIES, INC	C
01	00046220	327.63	11/30/23	104348 BOX ELDER MIDDLE SCHOOL	C
01	00046221	157.04	11/30/23	40410 KAREN BRAITHWAITE	C
01	00046222	430.00	11/30/23	111635 BRIDGERLAND BAND INSTRUMENT REPAIR	C
01	00046223	1,306.72	11/30/23	43907 BRIGHAM GLASS	C
01	00046224	951.90	11/30/23	890740 CENTURYLINK	C
01	00046225	77.60	11/30/23	890740 CENTURYLINK LONG DISTANCE	C
01	00046226	141.00	11/30/23	107994 CERTIFIED SHRED	C
01	00046227	935.00	11/30/23	40363 CIO MEDICAL SERVICES	C
01	00046228	192.96	11/30/23	104223 CODALE ELECTRIC	C
01	00046229	379.50	11/30/23	61310 LINUS COLYER	C
01	00046230	25.56	11/30/23	158220 COVER UP	C
01	00046231	235.00	11/30/23	62413 DARCI DAVIS	C
01	00046232	560.04	11/30/23	109665 A J GILMORE	C
01	00046233	79.55	11/30/23	8966 TRACY HANSEN	C
01	00046234	119.33	11/30/23	34380 KRISTA HOLDEMAN	C

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Bank	Check No	Amount	Date	Vendor	Type
01	00046235	44.85	11/30/23	422180 INDUSTRIAL TOOL & SUPPLY	C
01	00046236	144.00	11/30/23	12068 INTERMOUNTAIN T-SHIRT CO	C
01	00046237	76.72	11/30/23	7757 GERALD JACKMAN	C
01	00046238	209.14	11/30/23	63908 TAYLOR JACKSON	C
01	00046239	16,515.18	11/30/23	100774 JEPPESEN DISTRIBUTING/JEFF JEPPESEN	C
01	00046240	1,221.80	11/30/23	106477 JUNIOR LIBRARY GUILD	C
01	00046241	71.76	11/30/23	111603 KURT MOULTON	C
01	00046242	144.00	11/30/23	588360 MEGAN MUELLER	C
01	00046243	3,825.98	11/30/23	66435 OBSERVERTAB, LLC	C
01	00046244	471.68	11/30/23	35270 QUADIENT, INC	C
01	00046245	217.46	11/30/23	67652 WENDI REES	C
01	00046246	379.50	11/30/23	107960 TYLER J RHODES	C
01	00046247	27,453.68	11/30/23	892645 ROCKY MOUNTAIN POWER	C
01	00046248	5,257.55	11/30/23	60020 RON KELLER TIRE INC	C
01	00046249	110.76	11/30/23	58360 ALEXIS RUZICH	C
01	00046250	85.68	11/30/23	59625 SCRUB SHOPPE	C
01	00046251	379.50	11/30/23	42935 DAVID SHAFFER	C
01	00046252	885.40	11/30/23	109714 SUNBELT RENTALS	C
01	00046253	20.00	11/30/23	804825 SUNRISE HIGH SCHOOL	C
01	00046254	1,700.00	11/30/23	59862 UTAH ALTERNATIVE EDUCATION ASSOCIATION	C
01	00046255	307.50	11/30/23	63177 VALANT MEDICAL SOLUTIONS, INC	C
01	00046256	7,592.63	11/30/23	24580 VERIZON WIRELESS	C
01	00046257	4,200.00	11/30/23	67636 YOU SCIENCE	C
01	00046258	12,863.82	11/30/23	38032 AMAZON CAPITAL SERVICES INC	C
01	00046259	898.00	11/30/23	106497 APPLE STORE	C
01	00046260	383.76	11/30/23	46540 BOB BOOKS PUBLICATIONS LLC	C
01	00046261	540.50	11/30/23	51055 BULK BOOKSTORE	C
01	00046262	2,877.70	11/30/23	108473 CENGAGE LEARNING	C
01	00046263	5,817.00	11/30/23	55395 CLASS CREATOR	C
01	00046264	62,305.20	11/30/23	11517 COMPUNET, INC	C
01	00046265	2,635.00	11/30/23	2941 EASY WAY SAFETY SERVICES INC	C
01	00046266	843.80	11/30/23	64394 FILTER SERVICE & TESTING CORP.	C
01	00046267	841.52	11/30/23	109704 FOLLETT SCHOOL SOLUTIONS	C
01	00046268	2,537.54	11/30/23	367473 HOBART	C
01	00046269	1,400.49	11/30/23	386370 HYKO SUPPLY CO	C
01	00046270	149.00	11/30/23	901150 IMT COMPANIES LLC	C
01	00046271	26.00	11/30/23	105708 NICKYS FOLDERS/ROCHESTER 100	C
01	00046272	2,945.22	11/30/23	633340 OFFICE DEPOT	C
01	00046273	191.65	11/30/23	699420 PERMA BOUND BOOKS	C
01	00046274	1,390.00	11/30/23	63371 RAPID FIRE PROTECTION, INC	C
01	00046275	455.47	11/30/23	60291 RENEGADE RENTALS LLC	C
01	00046276	63.82	11/30/23	54313 SCHOOL SPECIALTY, LLC	C
01	00046277	150.00	11/30/23	66931 SENOR WOOLY	C
01	00046278	3,051.47	11/30/23	38563 SPHERO INC	C
01	00046279	1,871.73	11/30/23	157371 STAPLES	C
01	00046280	122.39	11/30/23	866716 UCI ACCOUNTS RECEIVABLE	C
01	00046281	226.80	11/30/23	53864 WILSON LANGUAGE TRAINING CORP	C
01	00046282	639.75	11/30/23	109463 WOODWIND AND BRASSWIND	C
01	00046283	337.31	11/30/23	999113 JENSEN & SULLIVAN LLC	C
01	02111023	2,484.35	11/06/23	109177 UTAH DEPARTMENT OF WORKFORCE SERVICES	M
01	05111023	137,519.56	11/10/23	888540 US BANK	M
01	07113023	156,022.19	11/29/23	999070 HEALTH EQUITY INC	M
01	08113023	1,537,915.65	11/29/23	999005 UTAH STATE RETIREMENT FUND	M
01	09112023	154,589.61	11/29/23	999140 BANK OF UTAH	M
01	09113023	1,311,175.86	11/29/23	999140 BANK OF UTAH	M

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Bank	Check No	Amount	Date	Vendor	Type
<b>Total Bank No 01</b>		<b>7,364,453.48</b>			
02	00101245	1,007.35	11/02/23	38032 AMAZON CAPITAL SERVICES INC	C
02	00101246	488.72	11/02/23	286060 FLINN SCIENTIFIC	C
02	00101247	159.74	11/02/23	699420 PERMA BOUND BOOKS	C
02	00101248	140.00	11/02/23	891181 UTAH STATE UNIVERSITY/BRIGHAM CAMPUS	C
02	00101249	280.00	11/09/23	14575 AIRMOTIVE SERVICE	C
02	00101250	683.12	11/09/23	38032 AMAZON CAPITAL SERVICES INC	C
02	00101251	485.45	11/09/23	66966 DINOSAUR CORPORATION	C
02	00101252	88.45	11/09/23	62502 FORESTRY SUPPLIERS INC	C
02	00101253	300.00	11/09/23	103858 HEIDI JENSEN	C
02	00101254	466.14	11/09/23	100987 PEARSON EDUCATION CENTER	C
02	00101255	850.00	11/09/23	51837 SWEETWATER	C
02	00101256	800.00	11/09/23	891181 UTAH STATE UNIVERSITY	C
02	00101257	320.85	11/09/23	67261 WHOLE PHONICS, INC	C
02	00101258	806.03	11/16/23	38032 AMAZON CAPITAL SERVICES INC	C
02	00101259	197.68	11/16/23	286060 FLINN SCIENTIFIC	C
02	00101260	114.00	11/16/23	52035 LITERACY RESOURCES, LLC	C
02	00101261	1,107.95	11/16/23	100359 NASCO MODESTO	C
02	00101262	245.45	11/30/23	38032 AMAZON CAPITAL SERVICES INC	C
02	00101263	26,019.50	11/30/23	104321 BOX ELDER SCHOOL DISTRICT	C
02	00101264	170.15	11/30/23	67253 EXPRESS READERS	C
02	00101265	368.90	11/30/23	62502 FORESTRY SUPPLIERS INC	C
02	00101266	9,614.00	11/30/23	103604 SCHOLASTIC EDUCATION	C
<b>Total Bank No 02</b>		<b>44,713.48</b>			
11	01105112	279.10	11/02/23	105301 CACHE VALLEY ELECTRIC INC	A
11	01105113	56,604.50	11/02/23	66958 CDW GOVERNMENT, LLC	A
11	01105114	190.70	11/02/23	134250 CEM SALES & SERVICE	A
11	01105115	1,805.38	11/02/23	53473 CHARLIE'S PRODUCE	A
11	01105116	7,750.00	11/02/23	60500 DOABLE WELLNESS	A
11	01105117	11,245.70	11/02/23	728870 DOMINION ENERGY UTAH	A
11	01105118	108,177.80	11/02/23	27243 KELLY SERVICES INC	A
11	01105119	614.20	11/02/23	66699 CHET KUNZLZER	A
11	01105120	521.64	11/02/23	59129 DESI LARSEN	A
11	01105121	574.56	11/02/23	43982 MIKE MOORE	A
11	01105122	281.50	11/02/23	16934 SANNA NELSON	A
11	01105123	1,276.33	11/02/23	35718 O C TANNER RECOGNITION COMPANY	A
11	01105124	772.60	11/02/23	21130 AMBER ROSE	A
11	01105125	741.52	11/02/23	12793 SONYA SPACKMAN	A
11	01105126	1,362.20	11/02/23	100590 WAXIE SANITARY SUPPLY	A
11	01105127	44.00	11/09/23	54828 MCKENZIE ANDERSON	A
11	01105128	63.00	11/09/23	104132 BEAZER LOCK & KEY	A
11	01105129	769.28	11/09/23	101520 BELL JANITORIAL	A
11	01105130	44.00	11/09/23	48011 GAILE BINGHAM	A
11	01105131	5,016.00	11/09/23	105301 CACHE VALLEY ELECTRIC INC	A
11	01105132	332.23	11/09/23	106437 CARSON ELEVATOR CO INC	A
11	01105133	2,545.00	11/09/23	66958 CDW GOVERNMENT, LLC	A
11	01105134	154.00	11/09/23	31380 JOSE M CEDILLO	A
11	01105135	102.87	11/09/23	134250 CEM SALES & SERVICE	A
11	01105136	587.74	11/09/23	322776 GRAINGERS INC	A
11	01105137	44.00	11/09/23	64866 JACOB HANSEN	A
11	01105138	40.00	11/09/23	37664 ASHLEY JENSEN	A
11	01105139	28,668.80	11/09/23	27243 KELLY SERVICES INC	A
11	01105140	735.39	11/09/23	18996 MAKERBOT INDUSTRIES LLC	A
11	01105141	168.00	11/09/23	56103 KARA MORRISS	A

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Bank	Check No	Amount	Date	Vendor	Type
11	01105142	32.00	11/09/23	54356 MARISSA NELSON	A
11	01105143	72.00	11/09/23	45349 LADAWN RICHINS	A
11	01105144	185.12	11/09/23	60348 DAVID ROBERTS	A
11	01105145	182.00	11/09/23	58858 ANNA SHERMAN	A
11	01105146	52.00	11/09/23	63304 KAYLEE SILVESTER	A
11	01105147	52.00	11/09/23	54364 SPENCER, SHERRY	A
11	01105148	122.00	11/09/23	102033 SCOTT STAHELI	A
11	01105149	73.84	11/09/23	107454 MARIETTA VEEDER	A
11	01105150	919.36	11/09/23	100590 WAXIE SANITARY SUPPLY	A
11	01105151	148.00	11/09/23	28150 KARIE WEAVER	A
11	01105152	40.00	11/09/23	40002 MAURY WHEATLEY	A
11	01105153	499.55	11/16/23	101520 BELL JANITORIAL	A
11	01105154	57.72	11/16/23	102177 BRADY INDUSTRIES LLC	A
11	01105155	2,545.00	11/16/23	66958 CDW GOVERNMENT, LLC	A
11	01105156	3,225.51	11/16/23	53473 CHARLIE'S PRODUCE	A
11	01105157	223.70	11/16/23	27260 STEVEN C HANSEN	A
11	01105158	5.00	11/16/23	584040 JEAN M MORRIS	A
11	01105159	426.51	11/16/23	54283 SLACK TECHNOLOGIES, INC	A
11	01105160	226,740.31	11/16/23	12688 SYSCO	A
11	01105161	645.77	11/16/23	100590 WAXIE SANITARY SUPPLY	A
11	01105162	135.72	11/30/23	3379 LINN BECK	A
11	01105163	194.41	11/30/23	101520 BELL JANITORIAL	A
11	01105164	34,211.40	11/30/23	105301 CACHE VALLEY ELECTRIC INC	A
11	01105165	1,950.00	11/30/23	66958 CDW GOVERNMENT, LLC	A
11	01105166	1,581.33	11/30/23	134250 CEM SALES & SERVICE	A
11	01105167	1,642.34	11/30/23	53473 CHARLIE'S PRODUCE	A
11	01105168	27,136.77	11/30/23	728870 DOMINION ENERGY UTAH	A
11	01105169	694,580.51	11/30/23	107656 DWA CONSTRUCTION INC	A
11	01105170	1,916.95	11/30/23	322776 GRAINGERS INC	A
11	01105171	1,118.04	11/30/23	47325 RIVERSIDE INSIGHTS	A
11	01105172	36.56	11/30/23	100590 WAXIE SANITARY SUPPLY	A
<b>Total Bank No 11</b>		<b>1,232,263.46</b>			
20	10400516	87.00	11/02/23	45500 BOX ELDER SCHOOL DISTRICT	C
20	10400517	197.23	11/14/23	11111 P-CARD VENDOR	C
<b>Total Bank No 20</b>		<b>284.23</b>			
21	12500812	38.97	11/07/23	489250 KENTS MARKET PL/BRIGHAM	C
21	12500813	26.25	11/07/23	47686 TNT ENGRAVING	C
21	12500814	443.41	11/07/23	13560 PERIPOLE, INC	C
21	12500815	728.26	11/07/23	103778 SCHOLASTIC BOOK CLUBS	C
21	12500816	67.35	11/21/23	104321 BOX ELDER SCHOOL DISTRICT	C
21	12500817	10,278.00	11/30/23	17680 WORLD'S FINEST CHOCOLATE	C
<b>Total Bank No 21</b>		<b>11,582.24</b>			
22	13200739	420.41	11/07/23	38032 AMAZON CAPITAL SERVICES INC	C
22	13200740	130.00	11/07/23	104321 BOX ELDER SCHOOL DISTRICT	C
22	13200741	152.00	11/07/23	1457 U S POSTMASTER	C
22	13200742	16,554.01	11/07/23	17680 WORLD'S FINEST CHOCOLATE	C
22	13200743	191.72	11/07/23	32824 YES PRINT COPY N MORE, LLC	C
22	13200744	28.40	11/13/23	1724 ACE HARDWARE TREMONTON	C
22	13200745	45.99	11/13/23	38032 AMAZON CAPITAL SERVICES INC	C
22	13200746	904.65	11/13/23	104321 BOX ELDER SCHOOL DISTRICT	C
22	13200747	171.70	11/13/23	66516 SCHOOL LIFE	C
22	13200748	65.00	11/13/23	39667 SIGN GYPSIES BOX ELDER	C
22	13200749	459.27	11/20/23	38032 AMAZON CAPITAL SERVICES	C
22	13200750	525.00	11/20/23	21440 STEVE CONGER	C

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Bank	Check No	Amount	Date	Vendor	Type
22	13200751	54.19	11/20/23	489240 KENTS MARKET PL/TREMONTON	C
22	13200752	171.70	11/20/23	66516 SCHOOL LIFE	C
22	13200753	465.28	11/29/23	106895 BADGER SCREEN PRINTING CO	C
22	13200754		11/29/23	104321 BOX ELDER SCHOOL DISTRICT	C
22	13200755	77.70	11/29/23	3549 JONES SCHOOL SUPPLY CO, INC.	C
22	13200756	100.00	11/29/23	63231 ELANOR STRINGHAM	C
22	13200757	218.60	11/29/23	104321 BOX ELDER SCHOOL DISTRICT	C
<b>Total Bank No 22</b>		<b>20,735.62</b>			
24	13601104	233.72	11/14/23	489240 KENTS MARKET PL/TREMONTON	C
24	13601105	357.09	11/20/23	104321 BOX ELDER SCHOOL DISTRICT	C
24	13601106	116.05	11/30/23	104321 BOX ELDER SCHOOL DISTRICT	C
24	13601107	403.38	11/30/23	104321 BOX ELDER SCHOOL DISTRICT	C
<b>Total Bank No 24</b>		<b>1,110.24</b>			
25	15000742	19.23	11/23/23	45500 BOX ELDER SCHOOL DISTRICT	C
25	15000743	1,355.42	11/30/23	111656 SCHOLASTIC BOOK FAIRS	C
25	15000744	295.00	11/30/23	110632 PAUL BREWER	C
<b>Total Bank No 25</b>		<b>1,669.65</b>			
26	16401118	4.50	11/20/23	1724 ACE HARDWARE TREMONTON	C
26	16401119	103.25	11/20/23	104321 BOX ELDER SCHOOL DISTRICT	C
26	16401120		11/20/23	489240 KENTS MARKET PL/TREMONTON	C
26	16401121	65.00	11/20/23	39667 SIGN GYPSIES BOX ELDER	C
26	16401122	30.00	11/20/23	110914 SUPERIOR WATER AND AIR INC	C
26	16401123	613.19	11/20/23	489240 KENTS MARKET PL/TREMONTON	C
26	16401124	217.46	11/28/23	104321 BOX ELDER SCHOOL DISTRICT	C
<b>Total Bank No 26</b>		<b>1,033.40</b>			
28	16701224	139.95	11/09/23	14958 CULLIGAN	C
28	16701225	26.72	11/09/23	26859 JAMIE HIRSCHI	C
28	16701226	355.00	11/09/23	489240 KENTS MARKET PL/TREMONTON	C
28	16701227	113.78	11/09/23	10090 MINDY STUART	C
28	16701228	667.83	11/13/23	104321 BOX ELDER SCHOOL DISTRICT	C
28	16701229	117.22	11/13/23	489240 KENTS MARKET PL/TREMONTON	C
28	16701230	240.00	11/13/23	55905 MD SECURE STORAGE	C
28	16701231	65.00	11/13/23	39667 SIGN GYPSIES BOX ELDER	C
<b>Total Bank No 28</b>		<b>1,725.50</b>			
29	16800538	26.59	11/16/23	584040 JEAN M MORRIS	C
29	16800539	628.06	11/21/23	489240 KENTS MARKET PL/TREMONTON	C
<b>Total Bank No 29</b>		<b>654.65</b>			
30	17200650	40.00	11/14/23	104321 BOX ELDER SCHOOL DISTRICT	C
30	17200651	104.55	11/14/23	104321 BOX ELDER SCHOOL DISTRICT	C
30	17200652	41.94	11/14/23	769715 SAM'S CLUB BUSINESS PAYMENTS	C
<b>Total Bank No 30</b>		<b>186.49</b>			
31	18800382	-702.00	11/29/23	108194 LINDA KUNZLER	CV
31	18800384	1,953.00	11/21/23	11665 LITTLE CAESARS PIZZA FUNDRAISING	C
<b>Total Bank No 31</b>		<b>1,251.00</b>			
32	20000302	376.49	11/14/23	104321 BOX ELDER SCHOOL DISTRICT	C
<b>Total Bank No 32</b>		<b>376.49</b>			
33	30402958	9.04	11/01/23	10260 ADELE C YOUNG INTERM SCH	C
33	30402959	467.84	11/01/23	38032 AMAZON CAPITAL SERVICES INC	C
33	30402960	325.00	11/01/23	104321 BOX ELDER SCHOOL DISTRICT	C
33	30402961	130.42	11/01/23	230 CAROLINA BIOLOGICAL	C
33	30402962	404.16	11/01/23	158220 COVER UP	C

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Bank	Check No	Amount	Date	Vendor	Type
33	30402963	13.14	11/01/23	327480 GREER'S HARDWARE	C
33	30402964	62.24	11/10/23	1 SHERRY WEISE	C
33	30402965	251.52	11/10/23	67415 MORONI AGUILAR	C
33	30402966	24.46	11/10/23	38032 AMAZON CAPITAL SERVICES INC	C
33	30402967	89.30	11/10/23	230 CAROLINA BIOLOGICAL	C
33	30402968	117.70	11/10/23	769715 SAM'S CLUB BUSINESS PAYMENTS	C
33	30402969	611.91	11/14/23	104321 BOX ELDER SCHOOL DISTRICT	C
33	30402970	1,446.96	11/16/23	38032 AMAZON CAPITAL SERVICES INC	C
33	30402971	76.54	11/16/23	230 CAROLINA BIOLOGICAL	C
33	30402972	987.27	11/16/23	489240 KENTS MARKET PL/TREMONTON	C
33	30402973	169.00	11/16/23	61611 QUENCH USA, INC	C
33	30402974	500.00	11/16/23	63789 TWISTED SUGAR TREMONTON	C
33	30402975	537.00	11/30/23	38032 AMAZON CAPITAL SERVICES INC	C
33	30402976	1,733.84	11/30/23	106895 BADGER SCREEN PRINTING CO	C
33	30402977	224.60	11/30/23	45500 BOX ELDER SCHOOL DISTRICT	C
33	30402978	681.75	11/30/23	158220 COVER UP	C
33	30402979	350.00	11/30/23	58548 MORGAN HAWKES	C
33	30402980	42.00	11/30/23	66834 MOUNTAIN VALLEY PRINTING	C
33	30402981	700.00	11/30/23	102864 WALKER CINEMAS	C
33	30402982	722.30	11/30/23	5908 WALMART COMMUNITY	C
<b>Total Bank No 33</b>		<b>10,677.99</b>			
34	30803464	229.22	11/03/23	38032 AMAZON CAPITAL SERVICES	C
34	30803465	14,319.07	11/03/23	104321 BOX ELDER SCHOOL DISTRICT	C
34	30803465	-14,319.07	11/08/23	104321 BOX ELDER SCHOOL DISTRICT	CV
34	30803466	2,995.83	11/03/23	67300 DEBORAH PHILLIPS	C
34	30803467	10.00	11/10/23	1 KIMBERLY BEKKEMELLOM	C
34	30803468	69.00	11/10/23	1 TRAVIS SMITH	C
34	30803469	16.99	11/10/23	38032 AMAZON CAPITAL SERVICES INC	C
34	30803470	114.40	11/10/23	45500 BOX ELDER SCHOOL DISTRICT	C
34	30803471	14,212.60	11/10/23	104321 BOX ELDER SCHOOL DISTRICT	C
34	30803472	16.81	11/10/23	489250 KENTS MARKET PL/BRIGHAM	C
34	30803473	36.84	11/10/23	11711 SOUTHWEST STRINGS	C
34	30803474	169.49	11/20/23	112046 ACE HARDWARE - BRIGHAM	C
34	30803475	2,057.69	11/20/23	38032 AMAZON CAPITAL SERVICES INC	C
34	30803476	195.24	11/20/23	104321 BOX ELDER SCHOOL DISTRICT	C
34	30803477	590.00	11/20/23	10804 MUSIC THEATRE INTERNATIONAL	C
<b>Total Bank No 34</b>		<b>20,714.11</b>			
35	40403200	-1,284.97	11/03/23	140 VALLEY BUSINESS MACHINES	CV
35	40403219	35.00	11/02/23	1 LESLEE MATTINSON	C
35	40403220	11.25	11/02/23	85748 BEAR RIVER MIDDLE SCHOOL	C
35	40403221	125.00	11/02/23	59943 EVANS ACRES MINI FARM, LLC	C
35	40403222	157.87	11/02/23	327480 GREER'S HARDWARE	C
35	40403223	119.58	11/02/23	157371 STAPLES	C
35	40403224	132.00	11/02/23	1457 U S POSTMASTER	C
35	40403225	293.05	11/20/23	1724 ACE HARDWARE TREMONTON	C
35	40403226	316.00	11/20/23	27308 ADVANCED HARDWARE SUPPLY INC	C
35	40403227	2,924.47	11/20/23	38032 AMAZON CAPITAL SERVICES INC	C
35	40403228	65.00	11/20/23	45500 BOX ELDER SCHOOL DISTRICT	C
35	40403229	1,068.66	11/20/23	104321 BOX ELDER SCHOOL DISTRICT	C
35	40403230	586.00	11/20/23	111635 BRIDGERLAND BAND INSTRUMENT REPAIR	C
35	40403231	1,562.92	11/20/23	489240 KENTS MARKET PL/TREMONTON	C
35	40403232	173.98	11/20/23	729276 QUILL CORPORATION	C
35	40403233	140.00	11/20/23	67563 CHICHO'S FLAVORS	C
35	40403234	280.00	11/20/23	67539 MAMA'S TOASTED CHEESER	C

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Bank	Check No	Amount	Date	Vendor	Type
35	40403235	230.00	11/20/23	67490 NA-CHO AVERAGE NACHOS	C
35	40403236	930.00	11/20/23	67326 PIZZA PLUS HOLDINGS	C
35	40403237	295.00	11/20/23	67512 JUAN SALINAS	C
35	40403238	380.00	11/20/23	67555 THE CORNDOG COMPANY	C
35	40403239	375.00	11/20/23	36498 WAFFLE LOVE LLC	C
35	40403240	87.50	11/21/23	31437 LIBBY CHRISTENSEN	C
35	40403241	742.81	11/21/23	51810 TEXAS ROADHOUSE LOGAN	C
<b>Total Bank No 35</b>		<b>9,746.12</b>			
36	40804309	83.00	11/01/23	1 ANGELA HOWARD	C
36	40804310	61.47	11/01/23	1 LACI HILL	C
36	40804311	57.12	11/01/23	112046 ACE HARDWARE - BRIGHAM	C
36	40804312	137.00	11/01/23	38032 AMAZON CAPITAL SERVICES INC	C
36	40804313	284.40	11/01/23	45500 BOX ELDER SCHOOL DISTRICT	C
36	40804314	36.00	11/01/23	104321 BOX ELDER SCHOOL DISTRICT	C
36	40804315	50.45	11/01/23	158220 COVER UP	C
36	40804316	204.00	11/01/23	49948 JAKIMELIS BAKERY	C
36	40804317	570.00	11/01/23	35335 TECHNOLOGY STUDENT ASSOCIATION	C
36	40804318	1,000.00	11/01/23	67296 THE PALACE THEATRE	C
36	40804319	486.24	11/01/23	5908 WALMART COMMUNITY	C
36	40804320	61.47	11/09/23	1 BRYAN MORRILL	C
36	40804321	58.76	11/09/23	1 KAMI JO MECHAN	C
36	40804322	60.57	11/09/23	1 PAUL LAURITZED	C
36	40804323	935.51	11/09/23	38032 AMAZON CAPITAL SERVICES INC	C
36	40804324	938.00	11/09/23	104338 BOX ELDER HIGH SCHOOL	C
36	40804325	336.99	11/09/23	109248 J W PEPPER MUSIC	C
36	40804326	1,202.67	11/09/23	489250 KENTS MARKET PL/BRIGHAM	C
36	40804327	41.95	11/09/23	25119 SIZZLING PLATTER	C
36	40804328	895.50	11/09/23	4960 OLD GRIST MILL BREAD	C
36	40804329	259.88	11/09/23	709060 PITSCO EDUCATION, LLC	C
36	40804330	25.92	11/09/23	19879 SHEET MUSIC PLUS	C
36	40804331	103.15	11/09/23	51063 SHRED IT STERICYCLE, INC	C
36	40804332	126.33	11/09/23	10731 SMITH'S CUSTOMER CHARGES	C
36	40804333	47.48	11/09/23	58629 THE MATCHING TIE GUY	C
36	40804334	1,081.56	11/15/23	38032 AMAZON CAPITAL SERVICES INC	C
36	40804335	410.87	11/15/23	104321 BOX ELDER SCHOOL DISTRICT	C
36	40804336	209.79	11/15/23	180241 DEMCO INC	C
36	40804337	53.78	11/28/23	1 HEATHER COLLETTI	C
36	40804338	53.78	11/28/23	1 JOANNA CARTER	C
36	40804339	53.78	11/28/23	1 JORDANE ROHDE	C
36	40804340	10.00	11/28/23	1 SHELLY HARRIS	C
36	40804341	246.21	11/28/23	38032 AMAZON CAPITAL SERVICES INC	C
36	40804342	335.71	11/28/23	104321 BOX ELDER SCHOOL DISTRICT	C
36	40804343	1,242.07	11/28/23	158220 COVER UP	C
36	40804344	722.34	11/28/23	59293 UTAH COUNCIL OF TEACHERS OF ENGLISH	C
<b>Total Bank No 36</b>		<b>12,483.75</b>			
37	70413717	1,517.29	11/02/23	38032 AMAZON CAPITAL SERVICES INC	C
37	70413718	112.00	11/02/23	107994 CERTIFIED SHRED	C
37	70413719	1,800.00	11/02/23	46965 LITTLE REDS LLC	C
37	70413720	141.84	11/02/23	11924 MOUNTAIN CREST HIGH SCHOOL	C
37	70413721	2,637.42	11/02/23	105626 POCO LOCO	C
37	70413722	2,300.00	11/02/23	28967 ROBOTICS ED & COMPETITION FOUNDATION	C
37	70413723	2,226.53	11/02/23	769715 SAM'S CLUB BUSINESS PAYMENTS	C
37	70413724	405.00	11/02/23	7609 UTAH FBLA-PBL	C
37	70413725	83.38	11/07/23	1 AMY COLE	C

## A/P Summary Check Register

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Bank	Check No	Amount	Date	Vendor	Type
37	70413726	45.63	11/07/23	1 JESIKA HILLIS	C
37	70413727	70.63	11/07/23	1 LORI HILLIS	C
37	70413728	3,470.00	11/07/23	66559 ALLTEAM SPORTSWEAR	C
37	70413729	2,429.00	11/07/23	104321 BOX ELDER SCHOOL DISTRICT	C
37	70413730	56.00	11/07/23	62871 CREATIVE DESING ENGRAVING LLC	C
37	70413731	200.00	11/07/23	29637 DESERT HILLS HIGH SCHOOL/BOYS SOCCER	C
37	70413732	590.44	11/07/23	327480 GREER'S HARDWARE	C
37	70413733	787.59	11/07/23	67326 PIZZA PLUS OF TREMONTON	C
37	70413734	65.55	11/07/23	60291 RENEGADE RENTALS LLC	C
37	70413735	540.00	11/07/23	67369 SHOWCASE DANCE, LLC	C
37	70413736	745.19	11/07/23	157371 STAPLES	C
37	70413737	35.00	11/07/23	110914 SUPERIOR WATER AND AIR INC	C
37	70413738	20.00	11/07/23	17450 UHSSA	C
37	70413738	-20.00	11/08/23	17450 UHSSA	CV
37	70413739	915.83	11/09/23	38032 AMAZON CAPITAL SERVICES INC	C
37	70413740	500.00	11/09/23	14583 CASTLE MANOR LLC	C
37	70413741	148.20	11/09/23	7030 GOSSNER FOODS, INC	C
37	70413742	52.77	11/09/23	100522 INTERMOUNTAIN FARMERS ASSOC / IFA	C
37	70413743	638.13	11/09/23	3263 IMAGE MATTERS	C
37	70413744	3,901.35	11/09/23	51187 METALMART INC.	C
37	70413745	1,324.95	11/09/23	110975 RIDDELL ALL AMERICAN SPORTS	C
37	70413746	1,475.00	11/09/23	28967 ROBOTICS ED & COMPETITION FOUNDATION	C
37	70413747	2,308.00	11/09/23	103945 SKYWAY GOLF COURSE	C
37	70413748	20.00	11/09/23	5290 UHSAA / UTAH HIGH SCHOOL ACT ASSOC	C
37	70413749	4,075.00	11/13/23	16209 CAST IRON CATERING COMPANY	C
37	70413750	68.21	11/14/23	1724 ACE HARDWARE TREMONTON	C
37	70413751	14.00	11/14/23	45500 BOX ELDER SCHOOL DISTRICT	C
37	70413752	763.79	11/14/23	106055 BLICK ART MATERIALS	C
37	70413753	14,058.80	11/14/23	104321 BOX ELDER SCHOOL DISTRICT	C
37	70413754	5,774.75	11/14/23	12831 DURAEDGE UTAH INC	C
37	70413755	391.19	11/14/23	30023 JELSCO AWARDS AND SIGNS	C
37	70413756	50.00	11/14/23	61751 KESTNER MEDIA PRODUCTION	C
37	70413757	25.35	11/14/23	7161 MILLER GAS CO, INC	C
37	70413758	2,841.84	11/14/23	107960 TYLER J RHODES	C
37	70413759	200.00	11/16/23	1 VANESSA CLAWSON	C
37	70413760	2,739.41	11/16/23	38032 AMAZON CAPITAL SERVICES INC	C
37	70413761	19,487.84	11/16/23	31658 BSN SPORTS	C
37	70413762	880.00	11/16/23	40363 CIO MEDICAL SERVICES	C
37	70413763	1,420.00	11/16/23	4618 COLEMAN KNITTING MILL	C
37	70413764	4,356.43	11/16/23	489240 KENTS MARKET PL/TREMONTON	C
37	70413765	600.00	11/16/23	28967 ROBOTICS ED & COMPETITION FOUNDATION	C
37	70413766	2,512.00	11/16/23	51810 TEXAS ROADHOUSE LOGAN	C
37	70413767	7,131.22	11/16/23	67466 UTAH STATE FAIR CORPORATION	C
37	70413768	840.00	11/21/23	67598 ROLLIN WEST BBQ	C
37	70413769	65.85	11/21/23	1 NATHAN TROWBRIDGE	C
37	70413770	2,166.29	11/21/23	38032 AMAZON CAPITAL SERVICES INC	C
37	70413771	900.00	11/21/23	102017 DAVIS HIGH SCHOOL	C
37	70413772	70.49	11/21/23	109248 J W PEPPER MUSIC	C
37	70413773	3,563.90	11/21/23	66834 MOUNTAIN VALLEY PRINTING	C
37	70413774	91.29	11/21/23	5916 PITNEY BOWES	C
37	70413775	368.00	11/21/23	60291 RENEGADE RENTALS LLC	C
37	70413776	360.00	11/21/23	33251 KATHRYN ROSE	C
37	70413777	700.00	11/21/23	11908 PREMIER DRILL CLASSIC	C
37	70413778	28,400.00	11/21/23	58084 SAUNDERS TOURS	C
37	70413779	52.58	11/21/23	157371 STAPLES	C

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Bank	Check No	Amount	Date	Vendor	Type
37	70413780	1,890.00	11/21/23	67482 TEAM UP ATHLETICS	C
37	70413781	30.00	11/28/23	41998 BEAR RIVER FLORAL & GIFTS	C
37	70413782	1,033.34	11/28/23	108563 BEST WESTERN PLUS ABBEY INN	C
37	70413783	65.00	11/28/23	62391 KATIE BURGESS	C
37	70413784	75.00	11/28/23	14982 JESSIKA DAVIS	C
37	70413785	100.00	11/28/23	67610 JOHN GARRETT	C
37	70413786	1,241.10	11/28/23	58033 HOLIDAY INN EXPRESS OF OREM	C
37	70413787	2,712.25	11/28/23	4790 HOME DEPOT CREDIT SERVICE	C
37	70413788	1,744.00	11/28/23	67474 MVP SPORTS	C
37	70413789	100.00	11/28/23	67628 J PRESTON RICHEY	C
37	70413790	1,512.52	11/28/23	28967 ROBOTICS ED & COMPETITION FOUNDATION	C
37	70413791	2,453.70	11/28/23	47414 JEREMY ROSE	C
37	70413792	173.50	11/28/23	830460 TACO TIME/TREMONTON	C
37	70413793	626.97	11/28/23	16535 VEX ROBOTICS	C
37	70413794	87.97	11/28/23	1 SUZETTE WILLMORE	C
37	70413795	214.00	11/30/23	1 MONICA CLEVINGER	C
37	70413796	1,842.55	11/30/23	38032 AMAZON CAPITAL SERVICES INC	C
37	70413797	120.00	11/30/23	67121 TROY MECHAM	C
37	70413798	8,430.00	11/30/23	44130 CONDOR TURF LLC	C
37	70413799	1,854.57	11/30/23	633340 OFFICE DEPOT	C
37	70413800	537.35	11/30/23	709060 PITSCO EDUCATION, LLC	C
37	70413801	32.73	11/30/23	58122 STRIKE VISUALS	C
37	70413802	600.00	11/30/23	28495 SYRACUSE HIGH SCHOOL	C
37	70413803	560.00	11/30/23	5908 WALMART COMMUNITY	C
<b>Total Bank No 37</b>		<b>164,547.50</b>			
38	70813644	3,022.79	11/06/23	38032 AMAZON CAPITAL SERVICES INC	C
38	70813645	603.36	11/06/23	58211 ARTS PEOPLE	C
38	70813646	260.00	11/06/23	45500 BOX ELDER SCHOOL DISTRICT	C
38	70813647	460.25	11/06/23	16705 BIGFOOT GRAFIX	C
38	70813648	111.98	11/06/23	53457 BLACK STITCH LLC	C
38	70813649	99.00	11/06/23	104370 BOX ELDER NEWS JOURNAL	C
38	70813650	3,162.91	11/06/23	104321 BOX ELDER SCHOOL DISTRICT	C
38	70813651	254.50	11/06/23	107034 CHARIOT GROUP INC	C
38	70813652	911.25	11/06/23	15660 DAKTRONICS	C
38	70813653	885.20	11/06/23	4839 INTSEL STEEL WEST LLC	C
38	70813654	60.23	11/06/23	44172 NORCO INC	C
38	70813655	148.56	11/06/23	4960 OLD GRIST MILL BREAD	C
38	70813656	80.00	11/06/23	18090 PRESTON HIGH SCHOOL	C
38	70813657	60.00	11/06/23	804825 SUNRISE HIGH SCHOOL	C
38	70813658	200.00	11/06/23	19488 T SHIRT CHOP SHOP	C
38	70813659	2,495.50	11/06/23	110889 THE DUTCH OVEN SHOPPE / M BODILY	C
38	70813660	35.00	11/06/23	5290 UHSAA / UTAH HIGH SCHOOL ACT ASSOC	C
38	70813661	459.00	11/06/23	7609 UTAH FBLA-PBL	C
38	70813662	105.00	11/09/23	1 BROOK YOUNG	C
38	70813663	250.00	11/09/23	1 DYLAN RIGGS	C
38	70813664	86.95	11/09/23	1 HEIDI GLENN	C
38	70813665	88.00	11/09/23	1 TRISTAN LLOYD	C
38	70813666	6,433.99	11/09/23	104321 BOX ELDER SCHOOL DISTRICT	C
38	70813667	318.00	11/09/23	111598 MARIANNE BREITENBEKER	C
38	70813668	226.75	11/09/23	107034 CHARIOT GROUP INC	C
38	70813669	125.00	11/09/23	819370 CLASSICAL STRINGS / G WILHELMSSEN	C
38	70813670	2,549.50	11/09/23	4618 COLEMAN KNITTING MILL	C
38	70813671	521.71	11/09/23	65587 ELITE SPORTSWEAR, L.P.	C
38	70813672	500.00	11/09/23	47635 EPIC PRODUCTIONS LLC	C

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Bank	Check No	Amount	Date	Vendor	Type
38	70813673	2,817.72	11/09/23	489250 KENTS MARKET PL/BRIGHAM	C
38	70813674	6.99	11/09/23	25119 SIZZLING PLATTER	C
38	70813675	765.33	11/09/23	543168 MADDOX RANCH HOUSE	C
38	70813676	748.20	11/09/23	59935 POINT EMBLEMS LLC	C
38	70813677	128.40	11/09/23	104992 PRINT SHOP	C
38	70813678	94.45	11/09/23	5010 RED MOUNTAIN WHOLESALE	C
38	70813679	384.92	11/09/23	110378 JESSE THOMAS ROBERTS	C
38	70813680	1,421.16	11/09/23	10731 SMITH'S CUSTOMER CHARGES	C
38	70813681	3,098.72	11/09/23	40010 SOUTHEASTERN PERFORMANCE APPAREL	C
38	70813682	53.00	11/09/23	47686 TNT ENGRAVING	C
38	70813683	1,941.50	11/09/23	5290 UHSAA / UTAH HIGH SCHOOL ACT ASSOC	C
38	70813684	149.04	11/09/23	27812 WEISSMAN'S THEATRICAL SUPPLY	C
38	70813685	520.00	11/10/23	47007 NEBO SCHOOL DISTRICT	C
38	70813686	76.73	11/14/23	1 TAYLOR LAROSE	C
38	70813687	127.49	11/14/23	38032 AMAZON CAPITAL SERVICES INC	C
38	70813688	614.25	11/14/23	58211 ARTS PEOPLE	C
38	70813689	130.00	11/14/23	45500 BOX ELDER SCHOOL DISTRICT	C
38	70813690	648.00	11/14/23	14176 BOUNTIFUL HIGH SCHOOL	C
38	70813691	476.76	11/14/23	104321 BOX ELDER SCHOOL DISTRICT	C
38	70813692	60.00	11/14/23	14923 WEBER HIGH SCHOOL	C
38	70813693	1,516.48	11/14/23	44768 COMFORT INN & SUITES WOODS CROSS	C
38	70813694	15,850.25	11/27/23	104321 BOX ELDER SCHOOL DISTRICT	C
38	70813695	490.00	11/29/23	45500 BOX ELDER SCHOOL DISTRICT	C
38	70813696	2,642.52	11/29/23	16705 BIGFOOT GRAFIX	C
38	70813697	250.00	11/29/23	37672 EWELL EDUCATIONAL SERVICES INC	C
38	70813698	637.00	11/29/23	67067 HUG-HES CAFE	C
38	70813699	950.00	11/29/23	13684 LAYTON HIGH SCHOOL	C
38	70813700	157.19	11/29/23	111790 SUNSTONE POTTERY	C
<b>Total Bank No 38</b>		<b>61,270.53</b>			
39	77800583	205.69	11/16/23	104321 BOX ELDER SCHOOL DISTRICT	C
<b>Total Bank No 39</b>		<b>205.69</b>			
40	11500042	401.84	11/20/23	104321 BOX ELDER SCHOOL DISTRICT	C
<b>Total Bank No 40</b>		<b>401.84</b>			
<b>Total Manual Checks</b>					<b>3,299,707.22</b>
<b>Total Computer Checks</b>					<b>4,455,309.38</b>
<b>Total ACH Checks</b>					<b>1,232,263.46</b>
<b>Total Other Checks</b>					<b>.00</b>
<b>Total Electronic Checks</b>					<b>.00</b>
<b>Total Computer Voids</b>					<b>-25,192.60</b>
<b>Total Manual Voids</b>					<b>.00</b>
<b>Total ACH Voids</b>					<b>.00</b>
<b>Total Other Voids</b>					<b>.00</b>
<b>Total Electronic Voids</b>					<b>.00</b>
<b>Grand Total</b>					<b>8,962,087.46</b>
<b>Number of Checks</b>					<b>717</b>

Batch Yr	Batch No	Amount
24	000396	-876.00
24	000399	568.78
24	000581	-1,284.97
24	000646	1,658.96

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<u>Bank</u>	<u>Check No</u>	<u>Amount</u>	<u>Date</u>	<u>Vendor</u>	<u>Type</u>	
				<b>Batch Yr</b>	<b>Batch No</b>	<b>Amount</b>
				24	000724	267.04
				24	000752	-702.00
				24	000781	990.02
				24	000876	307.38
				24	000935	161,407.56
				24	000936	34,793.35
				24	000937	33,809.28
				24	000938	122,028.83
				24	000939	241,840.30
				24	000940	2,270.77
				24	000958	2,969.68
				24	000959	87.00
				24	000964	1,349.60
				24	000978	11,140.08
				24	000979	580.70
				24	000982	6,003.95
				24	000984	72,266.09
				24	000985	75,921.30
				24	000986	52,555.10
				24	000987	60,402.76
				24	000988	1,332.18
				24	000989	3,799.05
				24	000991	13,309.53
				24	000993	3,225.05
				24	001011	38.97
				24	001012	26.25
				24	001018	9,118.41
				24	001022	17,448.14
				24	001023	728.26
				24	001024	443.41
				24	001042	5,094.18
				24	001045	11,284.23
				24	001049	22,814.33
				24	001059	635.45
				24	001064	545.22
				24	001065	14,476.64
				24	001067	520.00
				24	001068	1,862,732.65
				24	001069	240,016.12
				24	001070	37,857.64
				24	001071	183,568.91
				24	001072	36,418.00
				24	001073	2,225.66
				24	001076	1,215.74
				24	001078	4,075.00
				24	001079	1,090.05
				24	001088	2,133.23
				24	001090	197.23
				24	001091	186.49
				24	001093	611.91
				24	001094	1,516.48
				24	001098	23,987.93
				24	001100	233.72
				24	001102	1,702.22
				24	001105	376.49
				24	001114	3,179.77
				24	001128	26.59
				24	001134	205.69
				24	001135	39,326.90
				24	001139	6,990.08
				24	001148	3,012.42
				24	001149	401.84
				24	001150	357.09

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<u>Bank</u>	<u>Check No</u>	<u>Amount</u>	<u>Date</u>	<u>Vendor</u>	<u>Type</u>
				<b>Batch Yr</b>	<b>Batch No</b>
					<b>Amount</b>
				24	001152 2,630.00
				24	001153 1,210.16
				24	001154 67.35
				24	001156 202.75
				24	001158 613.19
				24	001164 19.23
				24	001166 628.06
				24	001168 38,628.40
				24	001171 840.00
				24	001174 830.31
				24	001178 1,953.00
				24	001180 45,501.23
				24	001181 63,212.58
				24	001182 13,401.20
				24	001183 139,476.50
				24	001184 694,580.51
				24	001185 15,850.25
				24	001191 137,519.56
				24	001197 2,717.67
				24	001199 4,313,235.85
				24	001201 11,867.38
				24	001203 217.46
				24	001205 87.97
				24	001208 5,126.71
				24	001210 642.98
				24	001212 218.60
				24	001220 1,355.42
				24	001221 4,991.49
				24	001222 10,278.00
				24	001223 14,191.20
				24	001226 116.05
				24	001227 337.31
				24	001228 295.00
				24	001229 403.38

For December 13, 2023 Board Meeting

**Leaving the District**

<i>Site</i>	<i>Employee</i>	<i>Position</i>	<i>Reason</i>
BEHS	Bryce Nelson	Custodian	Retiring
Garland	Abram Felsch	Teacher	Resigned
Century	Alissa Mackley	5th Grade Teacher	Resigned
ACYI	Anita Thornock	Cook	Retiring
BRMS	Martin Arellano	Custodian	
Garland	Julie Saxton	ED Para	

**New Hires**

<i>Site</i>	<i>Employee</i>	<i>Position</i>
Golden Spike	Amanda Morris	Counselor
BEMS	Kailee Kirby	Functional Skills Para
BRMS	Sylvia Collom	Custodian

Box Elder School District  
Secondary Club Application

1. Recommended club name BRMS Coding Club
2. What is the club's purpose? Practice / Compete with computer programming skills and activities.
- 
3. What are the club's goals? Learn and practice essential programming logic, syntax, and skills.
- 
4. What activities will be planned for the club? Practice coding computer animation, games, and data structures.
- 
5. Please indicate which of the following categories are appropriate for the proposed club:
- |   |  |
|---|--|
| <input type="checkbox"/> Athletic                         | <input checked="" type="checkbox"/> Gaming                 |
| <input type="checkbox"/> Business/Economic                | <input type="checkbox"/> Religious                         |
| <input type="checkbox"/> Agriculture                      | <input type="checkbox"/> Community Service/Social Justice  |
| <input checked="" type="checkbox"/> Art/Music/Performance | <input checked="" type="checkbox"/> Other (Please explain) |
| <input type="checkbox"/> Science                          | <u>Computer Science</u>                                    |
6. Are you asking for the club to be considered curricular  or non-curricular ?
7. Meeting information:
- Preferred meeting time during the day (must be non-instructional time) 2:30 - 3:30 pm
- Anticipated number of meetings per month 4 (Typically; September ~ April)
- Preferred location for club meetings BRMS - Room 47
8. Proposed faculty advisor Duane Runyan

9. Financial information:

Will the club have a budget? NO

What will the budget be? NA

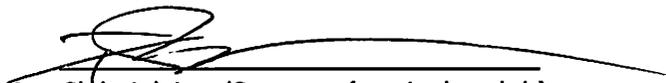
Where will the money come from? NA

How will the money be spent? NA

10. By submitting this application you are giving your assurance that the club will comply with the provisions of policies of the Box Elder Board of Education, the Utah State Board of Education, and the State of Utah.

11/15/23 Trenton O'Brien Brandon Davis BENJAMIN JENSEN  
Signatures of at least three students (non-curricular club) with dates of signatures.

By signing as club advisor/sponsor below, I agree to oversee and supervise all activities of the proposed club.

  
Club Advisor/Sponsor (curricular club)

11-15-2023  
Date

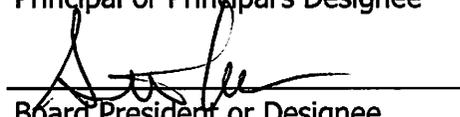
11. Club's application approval:

Yes (Yes or No)

  
Principal or Principal's Designee

11-15-23  
Date

Yes (Yes or No)

  
Board President or Designee

12-5-23  
Date

12. Club's name approval:

\_\_\_\_\_ (Yes or No)

\_\_\_\_\_  
Principal or Principal's Designee

\_\_\_\_\_  
Date

Yes (Yes or No)

  
Board President or Designee

12-5-23  
Date

Box Elder School District  
Secondary Club Application

1. Recommended club name \_\_\_\_\_D&D Club\_\_\_\_\_
2. What is the club's purpose? \_\_\_The purpose of D&D Club is to create an afterschool environment where students can meet and have fun with other students similarly interested in the tabletop role-playing game Dungeons & Dragons published by Wizards of the Coast.\_\_\_\_\_
3. What are the club's goals? \_\_\_The goals of D&D Club are to connect like minded students who are interested in playing Dungeons & Dragons. \_\_\_\_\_
4. What activities will be planned for the club? \_\_\_The primary activity of the club is playing this game which revolves around imagination and storytelling. Students will imagine and design a character for themselves using resources from Wizards of the Coast, then engage in imagined scenarios as detailed and orchestrated by an appointed game master. The end goal of this game is collaborative storytelling through role-play and gameplay mechanics primarily relying on chance (such as dice rolls). \_\_\_\_\_

5. Please indicate which of the following categories are appropriate for the proposed club:

- |  |   |
|--|---|
| <input type="checkbox"/> Athletic              | <input checked="" type="checkbox"/> Gaming                |
| <input type="checkbox"/> Business/Economic     | <input type="checkbox"/> Religious                        |
| <input type="checkbox"/> Agriculture           | <input type="checkbox"/> Community Service/Social Justice |
| <input type="checkbox"/> Art/Music/Performance | <input type="checkbox"/> Other (Please explain)           |
| <input type="checkbox"/> Science               | _____   |

6. Are you asking for the club to be considered curricular \_\_\_\_\_ or non-curricular ?

7. Meeting information:

Preferred meeting time during the day (must be non-instructional time) 2:30 PM - 4:30 PM \_\_\_\_\_

Anticipated number of meetings per month \_\_\_4\_\_\_\_\_

Preferred location for club meetings Room 23 (Mr. Wainwright's Classroom)\_\_\_\_\_

8. Proposed faculty advisor \_\_\_Nathan Wainwright\_\_\_\_\_

9. Financial information:

Will the club have a budget? No

What will the budget be? N/A

Where will the money come from? N/A

How will the money be spent? N/A

- 10. By submitting this application you are giving your assurance that the club will comply with the provisions of policies of the Box Elder Board of Education, the Utah State Board of Education, and the State of Utah.

Erin S  
mmu

Skylar Smith

Joshua B.

Signatures of at least three students (non-curricular club) with dates of signatures.

By signing as club advisor/sponsor below, I agree to oversee and supervise all activities of the proposed club.

[Signature]  
Club Advisor/Sponsor (curricular club)

11/16/23  
Date

- 11. Club's application approval:

Yes (Yes or No)

[Signature]  
Principal or Principal's Designee

11-20-23  
Date

Yes (Yes or No)

[Signature]  
Board President or Designee

12-5-23  
Date

- 12. Club's name approval:

Yes (Yes or No)

[Signature]  
Principal or Principal's Designee

11-20-23  
Date

Yes (Yes or No)

[Signature]  
Board President or Designee

12-5-23  
Date

1. The first part of the document  
describes the general situation  
of the country in the year  
1950. It is a very interesting  
document.

The second part of the document  
describes the situation in the  
year 1951. It is a very  
interesting document.

The third part of the document  
describes the situation in the  
year 1952. It is a very  
interesting document.

The fourth part of the document  
describes the situation in the  
year 1953. It is a very  
interesting document.

The fifth part of the document  
describes the situation in the  
year 1954. It is a very  
interesting document.

The sixth part of the document  
describes the situation in the  
year 1955. It is a very  
interesting document.

The seventh part of the document  
describes the situation in the  
year 1956. It is a very  
interesting document.

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## Suggestions for Future Board Meetings

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### **January 10, 2024 – (tentative)**

- Approval of 2-year contract for Business Administrator
- First public comment on School Fees
- School Fees – Keith Mecham (Information Item)
- BESD Foundation Presentation – Colleen Shaffer
- Review of Policies 1034 Board of Education Code of Conduct and 1035 Board Member Ethics
- AAPPL Data – Jeremy Young
- Policy Review
- Board Committee Assignments
- USBA Conference Report

### **February 14, 2024 – (tentative)**

- Second Public Comment on School Fees
- Approval of School Fees – Keith Mecham
- Legislative Update – Steve Carlsen
- Policy Review

### **March 13, 2024 – (tentative)**

- Negotiations Team Approval – Mark Taylor
- Legislative Update – Steve Carlsen
- Policy Review

### **April 10, 2024 – (tentative)**

- ESP Recognitions – Mark Taylor
- College and Career Readiness Counseling Program (CCRCP) Approval – Alison Williams
- FY 2024 Capital Improvement Plan – Corey Thompson
- ACT Data – Jeremy Young
- School Lunch Report – David Roberts
- Energy Report – Mike Clark
- Policy Review
- Board Graduation Assignments

### **May 8, 2024 – (tentative)**

- Retirement Recognitions – Mark Taylor
- Administrative Association Recognitions - BEAA
- Approval of School Land Trust Plans –Keith Mecham and Heidi Jo West
- Approval of PBS (HB 58) Plans – Megan Bushnell
- Approval of 2023-2024 Board Meeting Calendar – Steve Carlsen
- Policy Review

**June 12, 2024 – (tentative)**

- Budget Hearing – David Roberts
- Approval of Budget – David Roberts
- Approval of 2023-24 Tax Rates – David Roberts
- Approval of Internal and Independent Auditors – David Roberts
- MBA Meeting – David Roberts
- Pick-up Contributions for Members of Contributory Retirement System – Mark Taylor
- Tentative Ratification of Negotiated Agreement with BEEA – Mark Taylor
- Tentative Ratification of Negotiated Agreement with BESPAs – Mark Taylor
- Declaration of Open Enrollment Schools – Mark Taylor
- Approval of TSSA Plans – Keith Mechem and Heidi Jo West
- Policy Review
- Sunrise High School Schedule Discussion

**July 9, 2025 – (tentative)**

- Approval of Sex Education Committee – Keith Mechem
- 2021-22 TSSA Plan Results – Keith Mechem and Heidi Jo West
- Bullying Report

**August 14, 2024 – (tentative)**

- Approval of Early Literacy Plan – Heidi Jo West
- AP Results – Jeremy Young
- Policy Review

**September 11, 2024 – (tentative)**

- Walmart Grants Presentation
- Nucor Grants Presentation
- Swearing in of Student Board Member – David Roberts
- Policy Review

**October 9, 2024 – (tentative)**

- October 1 Enrollment Report – Mark Taylor
- Exemption from Compulsory Attendance (Home School) – Steve Carlsen
- Approval of PBS Plans – Megan Bushnell
- RISE and Utah Aspire Plus Data – Jeremy Young
- Policy Review

**November 13, 2024 – (tentative)**

- Policy Review
- Report on BESD Foundation – Colleen Shaffer

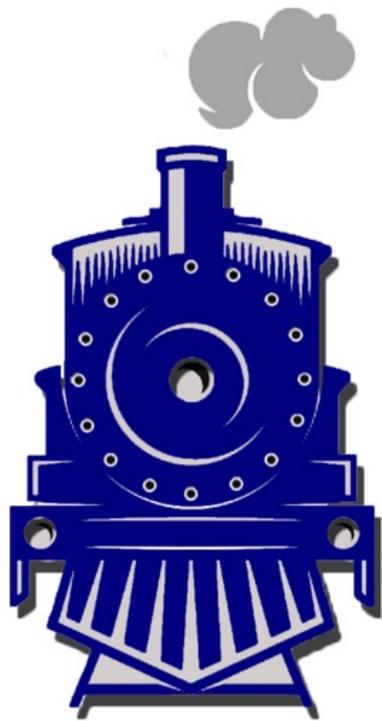
**December 11, 2024 – (tentative)**

- Meeting with Legislators
- Approval of New Courses – Keith Mecham
- Audit Report – David Roberts
- Policy Review
- Busing Protocol for Courtesy Riders – David Roberts
- Building and Ground Rental and Supervision Policies – David Roberts
- Complete MBA – Connie Archibald

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# BOX ELDER SCHOOL DISTRICT BOARD OF EDUCATION HANDBOOK

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**BOX ELDER  
SCHOOL DISTRICT**

*Learning is Everything*

REVISED  
OCTOBER 9, 2019  
BOX ELDER SCHOOL DISTRICT

# Box Elder School District Board of Education Handbook Table of Contents

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# BOARD OF EDUCATION HANDBOOK INTRODUCTION

This Board of Education Handbook has been developed to capture, in one place and in plain language, the primary operating procedures and governing principles of the Box Elder County School District Board of Education.

This handbook serves as a resource for members of the board as they assume their offices and carry out their responsibilities. It will be posted on the school district's website and updated periodically.

The Box Elder County School District Board of Education has one goal and one purpose: **student learning**.

## Authority and Responsibilities of the Board

The powers and mandatory duties of the Board of Education are defined in the Utah Code and State Board of Education Rule.

## Principles of Board Leadership

Remembering three important principles of board leadership will help keep the Box Elder County School District Board of Education focused on its most important responsibilities:

1. The board delegates authority.  
The board delegates authority to the superintendent to manage the district and provide leadership for the staff. Such authority is communicated through written policies that designate board ends and define operating limits.
2. The board monitors performance.  
The board constantly monitors progress toward district goals and compliance with written board policies.
3. The board takes responsibility for itself.  
The board, collectively and individually, takes full responsibility for board activity and behavior. Board deliberations and actions are limited to board work, not staff work.

[Utah Code § 53G-4](#)

# Making School Board Decisions

State and federal laws, financial constraints, and local expectations must govern school districts. Nevertheless, decisions made by a local board of education create the environment in which a district will flourish or flounder.

Although the typical school board makes many different decisions, all of those decisions can be put into four general categories:

**Policy decisions** are the most important work of the board. The majority of a board's time should be spent on policy development, monitoring, and review. Written policies accomplish the following:

- articulate district direction and goals;
- delegate authority and define limitations on that authority;
- establish board processes, including those for monitoring progress toward district goals and ensuring compliance with laws and board policy.

The board is empowered to make policy decisions for district schools. Board members act as trustees for the community; therefore, policies are often understood as expressions of the community's aspirations for its public schools.

**Problem solving decisions** come in response to a crisis or opportunity that cannot be resolved by the superintendent or is not fully addressed in existing board policy. For example, in the face of declining enrollment, a typical school board would not expect its superintendent to make a final decision on which building to close. Although the superintendent would be expected to provide information and make recommendations, the school board would make the final decision, after deliberating alternatives and consulting policy statements.

Problem-solving decisions usually have isolated, one-time impacts. However, such decisions can establish a precedent that may have the force of policy. For example, a school board's decision to grant a benefit to one group of students may obligate it to grant the same benefit to another group in a similar situation.

**Managerial decisions** required of each local Utah school board are set forth in the statutes, most notably in [Utah Code § 53G-4-402](#). For example, a school board is required to do the following:

- implement the core curriculum
- administer tests,
- implement training programs,
- enroll children in school,
- establish school libraries, and

- establish school safety traffic committees
- ensure that school community councils receive the required annual training and review and approve the school improvement plans developed by the school community councils.

With few exceptions, managerial duties are delegated to the superintendent. Where there is good communication and high level of trust between the board and superintendent, combined with sound policies that set directions and establish parameters, routine managerial duties will consume only a small amount of time at public board meetings. Legally required board actions can usually be accomplished through approval of consent agendas.

School boards must learn to distinguish policy decisions from problem-solving decisions. Sometimes this is challenging but, in general, boards that emphasize policy development will need to make fewer decisions in response to routine problems. Superintendents who have strong policy guidance are able to resolve a wider array of problems without bringing them to the board for action. Good policy development and review processes allow boards to operate at the systemic level - dealing with mission, purpose, direction, and results.

Conversely, boards without up-to-date written policies often find their meetings running late into the night. Their superintendents must bring numerous issues for discussion and action, which wastes time and yields inconsistent results.

**Personnel decisions** represent a special category of managerial decisions. Most school boards delegate personnel matters to the superintendent and use policies to express their desired standards for hiring, evaluation, compensation, discipline, and dismissal. This approach avoids the quagmire of wrestling directly with hiring or disciplining employees other than the superintendent and business administrator. Personnel actions, therefore, are usually found on the consent agenda, because a board is required by law to approve all employment contracts, salaries, benefits, and dismissals.

The superintendent is an appointed public official, the district's chief executive, and an employee of the board. Only the board can employ, evaluate, discipline, or dismiss the superintendent.

## **Holding Closed Meetings**

**A closed meeting may be held if:**

1. A quorum is present.
2. The meeting is an open meeting for which specific notice for a closed meeting has been given with the stated purpose defined.

3. Two-thirds of the members present vote to close the meeting. Voting must be taken by roll call. Name and vote.

**Minutes of the closed meeting shall contain:**

1. Reason for holding the meeting.
2. Location of the meeting.
3. Vote by name, of each member of the board, either for or against the motion to hold the closed meeting.

**Purpose of a closed meeting:**

1. Discussion of the character, professional competence, or physical or mental health of individual.
2. Strategy sessions to discuss collective bargaining.
3. Strategy sessions to discuss pending or reasonably imminent litigation.
4. Strategy sessions to discuss the purchase, exchange, or lease of real property including any form of a water right or water shares if public discussion of the transaction would:
  - a. Disclose the appraisal or estimated value of the property under consideration; or
  - b. Prevent the board from completing the transaction on the best possible terms.
5. Strategy sessions to discuss the sale of real property, including any form of water right or water shares if public discussion of the transaction would:
  - a. Disclose the appraisal or estimated value of the property under consideration; or
  - b. Prevent the board from completing the transaction of the best possible terms.
6. Discussion regarding deployment of security personnel, devices or systems.
7. Investigative proceedings regarding allegations of criminal misconduct.

**A Board may not interview a person applying to fill an elected position in a closed meeting.**

**Record of closed meetings:**

1. A recording shall be made of the closed portion of the meeting.
2. Detailed written minutes may be kept that disclose the content of the closed portion of the meeting.
3. A recording of a closed meeting shall be complete and unedited from the commencement of the closed meeting through adjournment.
4. The recording and any minutes of a closed meeting shall include:
  - a. Date, time, and place of the meeting.
  - b. Name of the members present and absent.
  - c. Names of all others present except where the disclosure would infringe on the confidentiality necessary to fulfill the original purpose of the closing the meeting.
5. No recording or minutes will be taken if the purpose of the closed meeting is for the discussion of the character, professional competence, or physical or mental health of an individual.

- a. A sworn statement must be signed by the presiding member of the board that the sole purpose for closing the meeting was to discuss the character, professional competence, or physical or mental health of an individual.

## **Collaborative Relationships: Shared Governance**

The Box Elder County School District Board of Education has the exclusive right and responsibility to determine the goals and direction of the schools and use all its resources to achieve such goals, within the bounds of state and federal law and rules of the Utah State Board of Education.

Box Elder School District is a complex organization, which can succeed only if we enlist the energy, creativity, and effort of many people to accomplish our goals. The board believes that ideal conditions for student learning can be realized when shared governance is thoughtfully used to support student achievement.

Board decisions should accurately reflect the public's interests. Statutes of the state of Utah require local school boards to make decisions by majority vote; thus the obligation to seek consensus under shared governance does not bind the board in its decision-making.

The board delegates to school sites and departments the right to make some decisions using the shared governance process. Site-based decisions must conform to legal requirements, state and federal rules and regulations, the district's Student Achievement Plan, policies, procedures, guidelines, and contractual obligations, including negotiated employee agreements.

## **Essentials of A Professional Learning Community**

- A. The Superintendent and district administrators will ensure that all of the schools in the district function as professional learning communities. Professional learning communities are defined as educators committed to working collaboratively in ongoing processes of collective inquiry and action research to achieve better results for the students they serve. Professional learning communities operate under the assumption that the key to improved learning for students is continuous, job-embedded learning for educators.
  1. The Board, district, and school administrators will ensure that time is available, within the contract day, for educators to meet together regularly in collaborative teams.
  2. District/school administrators will ensure this time is reserved for activities directly related to the process of collective inquiry and action research to achieve better achievement results for our students.

3. Collaborative teacher teams will focus on the following four questions:
  - a. What is it that our students are expected to know and do?
  - b. How will we know if they know and can do what is expected?
  - c. How will we respond if they don't know and can't do what is expected?
  - d. How will we respond if they already know and can do it?

District and school administrators will ensure that ongoing training and professional learning opportunities are provided to ensure that all Box Elder School District educators are proficient in the philosophies and practices related to professional learning communities/collaborative teacher teams.

## **Authority of Individual Board Members**

Power belongs not to individual members of a Board of Education but to the Board of Education acting as a corporate body through collective action. Board members have authority only when acting as a Board of Education in a legally constituted session, with a quorum present. The statement or action of an individual member or group of members of the Board of Education does not bind the Board of Education itself, except when that statement or action is specifically authorized by an official act of the board. This does not preclude individual board members from representing the board at meetings and ceremonial events or speaking to constituent groups in their capacity as board members.

## **Nominations and Elections for Board Leadership**

### **Nominations**

- A. An office must be created by Board Policy or by a motion to that effect before it can be filled by election or otherwise.
- B. The Board President must call for nominations.
- C. Nominations do not require a second. However, any number of persons may second a given nomination just to show their support of that nominee.
- D. The motion "to close nominations" is not in order until the assembly is ready to close nominations.
  1. When there are two or more nominees for the office the motion to close nominations requires a two-thirds vote. (This motion must be seconded.)
  2. A negative vote on the motion signifies that there are additional nominations forthcoming.
  3. If and when there are no further nominations the Board President may then put the motion to close nominations to a vote without waiting for a second.

### **Elections**

- A. Elections and nominations must conform to the procedure prescribed by the Utah State Law and Board Policy.

- B. In case of a tie vote, the election is decided by lot unless the organization adopts a motion to do otherwise.
- C. Elections are decided by a roll call vote, not by secret ballot. Election to the office is determined by a simple majority.

## **Board Leadership Responsibilities**

The board president will:

1. Conduct meetings of the board in accordance with law and policy.
2. Communicate regularly with the superintendent, business administrator, and members of the board to set meeting agendas, facilitate the flow of necessary information, and respond to community issues and queries.
3. Sign legal assurances, correspondence, and contracts on behalf of the board as required by law, policy, or vote of the board.
4. Represent the board, or designate others to represent the board, as requested, in executive meetings with community and business leaders or elected officials to promote perform their duties.

The board vice president will:

1. Advise and assist the president as needed.
2. Substitute for the president as required.
3. Attend meetings with or at the request of the president and superintendent.
4. Keep the board appropriately informed of issues or data that would help members

Board leadership may speak for the board, or designate others to speak for the board, when requested to do so by vote or consensus of the board communication, without binding the board to a specific decision or position.

## **New Board Member Orientation**

Following the election or appointment of new members, the superintendent and board leadership will provide for an orientation, as to the board's operation and processes, the working relationships with the Superintendent of Schools and staff of the Box Elder School District, and substantive background information pertaining to school system issues and procedures. A copy of this handbook will be provided online. New board members are also encouraged to attend the orientation session organized by the Utah School Boards Association (USBA).

# **Board of Education Code of Conduct**

The members of the Board of Education agree to abide by the following norms of behavior, both as they govern the conduct of board meetings and as they govern the actions of individual board members. These norms will provide an orderly way to conduct public business, promote an atmosphere of mutual respect, and establish a level of expectation for those who aspire to become school board members in the future.

Board members shall:

1. Represent the Board with dignity, honesty, and integrity.
2. Attend meetings regularly, prepared, professional, engaged, and dedicated to accomplishing and adhering to the agenda.
3. Support efforts to focus on the important matters, remembering that the student is always our most important matter.
4. Communicate effectively, early, and often with each other and with others concerned, seeking to make your own ideas clear while respecting the different opinions of others.
5. Be loyal to the Board and work to achieve unity by supporting its decisions, even though you may personally espouse a different view.
6. Value civility and avoid contention realizing conflict on some issues is inherent and not undesirable.
7. Represent and seek to understand the needs of all students, staff and citizens in the District without partisanship.
8. Work effectively with the Superintendent, and through him/her, with the staff throughout the District.
9. Develop and improve Board skills by establishing goals, measuring progress, and participating in a variety of training opportunities
10. If at all possible Board members should notify the Superintendent or the Board President well in advance of any concerns or questions regarding the Board agenda so that they can be resolved in advance if possible.

## **Board Member Commitments and Ethics**

The Board and its members commit to standards of conduct that are consistent with the public trust placed in elected officials. Accordingly, the Board and its members will:

1. Strive to make policies that promote the educational growth and development of all students;
2. Endeavor to appoint the most competent person available as superintendent of schools and hold that superintendent responsible for carrying out the vision, mission, and goals of the District in the administration of its schools;

3. Support and allow administrators, teachers, and staff to function in their authorized capacities while holding employees responsible for carrying out the District's vision, mission, and goals in their respective roles;
4. Seek to employ the best qualified personnel available without regard to race, color, sex, pregnancy, religion, national origin, age, marital status, disability, sexual orientation, or gender identity—except when justified to meet a bona fide occupational requirement (see [20 U.S.C. 1681 et seq.](#); [Utah Code § 34A-5 et seq.](#));
5. Promulgate policies and procedures dedicated to maintaining a learning and working environment in the District free of discrimination and unlawful harassment, including sexual harassment;
6. Promulgate policies and procedures that ensure operational transparency, including directing employees to maintain, manage, and where appropriate, produce records consistent with federal and state laws (see [20 U.S.C. § 1232g](#); [34 C.F.R. Part 99](#); and [Utah Code § 53E-9 et seq.](#));
7. Attend Board meetings, insofar as possible, being informed and prepared to discuss and act upon the items on the Board agenda;
8. Conduct Board business in compliance with the [Utah Open Meetings Act \(Utah Code § 52-4-1 et seq.\)](#);
9. Exercise Board authority exclusively to perform legislative and judicial functions;
10. Encourage free expression of opinion and seek regular communication and feedback from the public;
11. Work toward consensus in Board decision making and foster respectful and civil working relationships with other Board members and with the superintendent and District staff while recognizing the value of diverse perspectives and differences of opinion; and
12. Strive to be effective educational leaders by participating in professional development, studying education issues, fulfilling assigned Board duties, building relationships with community organizations and leaders, communicating with constituents, and advocating for public education.

A. Board of Education Code of Ethics

1. Members of the Board may receive compensation for services and necessary expenses in accordance with [Utah Code § 53G-4-204](#). For purposes of Utah Retirement Systems (URS) coverage, however, duly elected members of the Board are classified as part-time employees and ineligible for URS benefits.
2. Members of the Board may not use their position, or information acquired by reason of their position, for any improper or unlawful purpose including substantially furthering personal economic interests or securing special privileges or benefits for themselves or others that would impair the members' independent judgement or interfere with the ethical performance of the members' duties in

violation of [Utah Code, § 67-16-4](#).

3. The Board will officially accept gifts and donations on behalf of the District; such acceptance, however, shall not obligate the Board to act in any way contrary to the best interests of students and the public. Further, the Board or its members shall not request, demand, or accept personally or on behalf of the District, a loan, donation, gift of substantial value, or an economic benefit tantamount to a gift in violation of [Utah Code §§ 67-16-5 to 5.6](#)
4. The Board and its members shall not misappropriate or misuse public funds or resources and shall be responsible fiscal managers of public funds. Expenditure of public funds shall only be made in accordance with federal or state law and District policies.
5. Members of the Board shall disclose any compensation or any position (whether officer, director, agent, employee, or owner of a substantial interest) in any business entity that does business with or is subject to the regulations governing the District or other public agency in a sworn affidavit and file it with the state attorney general, the District, and any other agency involved in the business or transaction consistent with [Utah Code §§ 67-16-6 to 8](#). Further, members of the Board shall have no personal investments and/or conduct any business creating a substantial conflict of interest between Board members' private interests and their public duties in violation of [Utah Code § 67-16-9](#).
6. Members of the Board shall maintain the confidentiality of information obtained in executive session or other confidential information otherwise obtained in an official capacity.
7. Members of the Board have no individual authority to act on behalf of the Board and the Board only exercises its authority as a body by taking official action through voting in a duly scheduled Board meeting. Individual Members of the Board should not speak on behalf of the Board without prior Board approval.

Members of the Board shall abide by state and federal laws and District policies and refrain from personal or professional conduct that would bring censure, ridicule, damage, or reproach upon the Board or the District.

## **Disciplining Board Members**

If a member of the Board of Education violates the Code of Conduct or the ethical assurances outlined in [Board Policies 1034](#) and [1035](#), the board president and vice president will speak to that member about his or her responsibilities. If disruptive or destructive behavior occurs, the board may issue a formal reprimand by a vote of five members.

## Policies Governing the Board

Detailed information about the board's process of conducting meetings and other guidance around board operation can be found in [School Board Policy Article 1](#).

Links to other helpful resources, including specific citations to Utah Code, are included with the appropriate policy on the district's website.

## Guidelines and Parliamentary Motions

The following guidelines and examples have been taken from the Utah School Boards Association book titled Coming to Order, which is available on the USBA website. The Box Elder School District Board of Education appoints a Business Administrator who serves as the board's parliamentarian:

1. A board should agree on and adopt an agenda format that it will follow at regular meetings.
2. Action items on the agenda require:
  - a motion by a board member,
  - a second to the motion (required by most boards but not all),
  - a discussion of the motion by board members, and
  - a vote by board members.
3. Other than the consent agenda, each motion should be limited to one idea or issue.
4. No new motion may be made while another is being discussed.
5. A motion may be amended and votes on the amendments must be taken before acting on the original motion.
6. Before a vote on a main motion is taken, business can be interrupted by a motion:
  - to table the main motion,
  - to postpone action,
  - to refer the motion to a committee,
  - to withdraw it from consideration, or
  - to adjourn the meeting.

The subsidiary motions must be disposed of prior to action on the main motion.
7. Debate can be closed formally with a motion to move the question and a two-thirds affirmative vote.
8. When a Board member wishes to speak in board meeting, he/she should request to be recognized by the Board President before speaking. He/she may gain recognition by the President by raising a hand or speaking audibly, "Mr./Mrs. President". Once recognized the Board member should address the Board.

9. When the president senses the discussion has ended, a vote may be taken without a formal motion to close debate unless a member objects.
10. Some motions, such as a motion to adjourn, are not debatable. See the “Simplified Chart of Parliamentary Motions” on page 10.
11. Before a motion is voted upon, it should be repeated aloud.
12. The president, by virtue of membership on the board, is expected to vote on each issue before the board.
13. The president should indicate before each vote whether a simple or special majority is required.
14. The president should keep readily at hand a reference guide, such as the chart of parliamentary motions.

## Simplified Chart of Parliamentary Motions

Motion & Order of Precedence	You Say:	Debatable	Amendable	Vote Required
Adjourn	I move to adjourn	No	No	Majority
Recess	I move to recess for	No	No	Majority
Close Debate	I move the previous question	No	No	2/3
Postpone Definitely	I move to postpone the motion to	Yes	Yes	Majority
Refer to Committee	I move to refer the motion to	Yes	Yes	Majority
Amend the Amendment	I move to amend the amendment by	Yes	Yes	Majority
Amend or substitute	I move to amend the motion by	Yes	Yes	Majority
Main motion	I move to	Yes	Yes	Majority
Reconsider		Yes	Yes	Majority
Rescind		Yes	Yes	Majority (with notice)

Incidental Motions				
No order of precedence. Arise incidentally and decided immediately				
Point of Order (to enforce rules)	Point of Order	No	No	None
Parliamentary Inquiry	Parliamentary questions	No	No	None
Withdraw or Modify a Motion	I withdraw (or modify) my motion	No	No	Majority

## **Board Policies Relevant to Board of Education Legal Status, Responsibilities, and Ethics**

### Policy 1010 School Board’s Legal Status

[https://core-docs.s3.amazonaws.com/documents/asset/uploaded\\_file/1371387/1010-School\\_Board\\_Legal\\_Status.pdf](https://core-docs.s3.amazonaws.com/documents/asset/uploaded_file/1371387/1010-School_Board_Legal_Status.pdf)

### Policy 1020 Board Power and Duties

[https://core-docs.s3.amazonaws.com/documents/asset/uploaded\\_file/1371388/1020-Board\\_Powers\\_\\_Duties.pdf](https://core-docs.s3.amazonaws.com/documents/asset/uploaded_file/1371388/1020-Board_Powers__Duties.pdf)

### Policy 1025 Administration Relations

[https://core-docs.s3.amazonaws.com/documents/asset/uploaded\\_file/1371389/1025-Administration\\_Relations.pdf](https://core-docs.s3.amazonaws.com/documents/asset/uploaded_file/1371389/1025-Administration_Relations.pdf)

### Policy 1034 Board of Education Code of Conduct

[https://core-docs.s3.amazonaws.com/documents/asset/uploaded\\_file/1371392/1034-Board\\_of\\_Education\\_Code\\_of\\_Conduct.pdf](https://core-docs.s3.amazonaws.com/documents/asset/uploaded_file/1371392/1034-Board_of_Education_Code_of_Conduct.pdf)

### Policy 1035 Board Member Commitments and Ethics

[https://core-docs.s3.amazonaws.com/documents/asset/uploaded\\_file/1371393/1035-Board\\_Member\\_Commitments\\_and\\_Ethics.pdf](https://core-docs.s3.amazonaws.com/documents/asset/uploaded_file/1371393/1035-Board_Member_Commitments_and_Ethics.pdf)

Policy 1036 Conflict of Interest: Board Member and Employee

[https://core-docs.s3.amazonaws.com/documents/asset/uploaded\\_file/1371394/1036-Board\\_Member\\_Employee\\_Conflict\\_of\\_Interest.pdf](https://core-docs.s3.amazonaws.com/documents/asset/uploaded_file/1371394/1036-Board_Member_Employee_Conflict_of_Interest.pdf)

Policy 1037 Employment/Assignment of Relatives (Nepotism) (Reference - [Utah Code 52-3](#))

[https://core-docs.s3.amazonaws.com/documents/asset/uploaded\\_file/1371395/1037-Employee\\_Assignment\\_of\\_Relatives.pdf](https://core-docs.s3.amazonaws.com/documents/asset/uploaded_file/1371395/1037-Employee_Assignment_of_Relatives.pdf)

## **Board Policies Relevant to School Board Meetings**

Policy 1070 Board Meeting Procedures

[https://core-docs.s3.amazonaws.com/documents/asset/uploaded\\_file/1371399/1070-Board\\_Meeting\\_Procedures.pdf](https://core-docs.s3.amazonaws.com/documents/asset/uploaded_file/1371399/1070-Board_Meeting_Procedures.pdf)

Policy 1072 Board Meetings: Notice Requirements

[https://core-docs.s3.amazonaws.com/documents/asset/uploaded\\_file/1371400/1072-Board\\_Meetings\\_Notice\\_Requirements.pdf](https://core-docs.s3.amazonaws.com/documents/asset/uploaded_file/1371400/1072-Board_Meetings_Notice_Requirements.pdf)

Policy 1074 Board Meetings: Closed Meetings

[https://core-docs.s3.amazonaws.com/documents/asset/uploaded\\_file/1371401/1074-Board\\_Meetings\\_Closed\\_Meetings.pdf](https://core-docs.s3.amazonaws.com/documents/asset/uploaded_file/1371401/1074-Board_Meetings_Closed_Meetings.pdf)

Policy 1080 Board Committees

[https://core-docs.s3.amazonaws.com/documents/asset/uploaded\\_file/1371402/1080-Board\\_Committees.pdf](https://core-docs.s3.amazonaws.com/documents/asset/uploaded_file/1371402/1080-Board_Committees.pdf)

Policy 1090 Rules of Order

[https://core-docs.s3.amazonaws.com/documents/asset/uploaded\\_file/1371403/1090-Rules\\_of\\_Order.pdf](https://core-docs.s3.amazonaws.com/documents/asset/uploaded_file/1371403/1090-Rules_of_Order.pdf)

Policy 1100 Minutes

[https://core-docs.s3.amazonaws.com/documents/asset/uploaded\\_file/1371404/1100-Minutes.pdf](https://core-docs.s3.amazonaws.com/documents/asset/uploaded_file/1371404/1100-Minutes.pdf)

## Policy 1110 Public Participation in Board Meeting

[https://core-docs.s3.amazonaws.com/documents/asset/uploaded\\_file/1371405/1110\\_Public\\_Participation\\_in\\_Board\\_Meeting.pdf](https://core-docs.s3.amazonaws.com/documents/asset/uploaded_file/1371405/1110_Public_Participation_in_Board_Meeting.pdf)