



BOARD OF EDUCATION
REGULAR SCHOOL BOARD MEETING
Detailed Agenda

Wednesday, December 11, 2024

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

Nancy Kennedy, Board Member

4. Recognitions

Julie Taylor, Board Member

a. Trampis Waite, Clay Chournos, and BRHS Football Team - Received Utah Interscholastic Athletic Administration Association Academic State Champion for 4A Football 2024-25 Award

b. Tresa Hunsaker - District Office Child Nutrition

c. Robert Franckowiak - Physics Teacher at Sunrise High School

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. Action Items - 7:00 p.m.

1. Approval of New Business Administrator

4

2. Approval of New Courses

5

Keith Mecham, Asst. Superintendent of Secondary Teaching & Learning

3. Approval of Amendment to School Fees for Approved Clubs

6

4. Approval of 2025-26 District Calendar

7

Keith Mecham, Asst. Superintendent of Secondary Teaching & Learning

5. Teacher Merit Awards

8

Steve Carlsen, Superintendent

6. Surplus Property at 850 N Next to Discovery Elementary

9

Steve Carlsen, Superintendent

7. Closed Session for Sale or Lease of Real Property

Steve Carlsen, Superintendent

F. Information Items - 7:35 p.m.

1. Audit Report

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Matt Geddes, Squire Co.

2. Monthly Financial Report

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Sherri Harper, Accountant

3. Board Committee Reports

a. Student Board Member Report

G. Policy Review - 7:50 p.m.

1. First Reading

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Steve Carlsen, Superintendent	
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Steve Carlsen, Superintendent	
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M. Closed Session to Discuss Personnel (New Business Administrator) - 8:30 p.m.	

N. Adjournment - 9:00 p.m.

The next meeting of the Board of Education will be held on Wednesday, January 8, 2025, 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.

Recommendation: Action Item E1: Approval of New Business Administrator

Submitted by: Superintendent Carlsen

Recommended Motion: I move that we approve _____ to be the new Business Administrator Box Elder School District.

Background: Interviewed for the position on December 10, 2024.

Policy Implications: None

Financial Implications: BA's Salary

Staff Implications: None

2025-2026 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 2025-2026 school year.

- **AP Courses:**
 - AP Computer Science Principles (1-2 trimesters)
 - AP Computer Science A (2-3 trimesters)
- **Concurrent Enrollment**
 - WSU Interior Design 1050 (1 trimester)
 - WSU Architecture 1350 (1 trimester)
 - WSU Commercial Design & Code 2360 (1 trimester)
- **CTE Courses:** (Each of these courses completes a CTE pathway)
 - Game Development Fundamentals 2 (1 trimester)
 - Small & Companion Animal Science (1 trimester)
- **General Education Electives**
 -

Recommended Motion: I move that we approve the 7 courses (2 AP, 3 CE, 2 CTE) for the Box Elder School District as was presented beginning the 2025-2026 school year and beyond.

Background Information: Please click this link to review each individual course presented: [Proposal for the new courses for the 2025-2026 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 to approve

Submitted by: Keith Mecham

Recommendation:

It is recommended that the BESD Board of Education approve the amendment of the 2024-2025 BESD General Student Fees and Deposits schedule resulting in the approval of the BEHS Competitive Anglers Club and the BRHS Anglers Club. The new club's participation fee will be a maximum of \$50 per year.

Recommended Motion:

I move that we approve the amendment of the 2024-2025 BESD General Student Fees and Deposits schedule by adding a \$50 maximum amount for each participant in the newly created Competitive Angler and Angler Clubs.

[2024-2025 BESD General Student Fees and Deposits](#)

[BEHS Competitive Anglers Club Spending Plan](#)

[BRHS Anglers Club Spending Plan](#)

Background:

Annually, the General Student Fees and Deposits Schedule is approved by the School Board in early Spring following 2 official opportunities for community, parent and student input.

For the past several months, each school has reviewed the provided document and have made the necessary deletions, modifications and additions.

This increased proposed amount will affect only those members that participate in these two non-curricular clubs.

Policy Implications:

Policy 5230: [Student Fees/Fee Waiver](#)

Financial Implications:

There will be a \$50 increase in possible fees.

Staff Implications:

No additional implications

Box Elder School District 2025-2026: Draft

July 2025						
S	Mon	Tues	Wed	Thurs	Fri	S
		1	2	3	4 <i>4th of July</i>	5
6	7	8	9	10	11	12
13	14	15	16	17	18	19
20	21	22	23	24 <i>Pioneer Day</i>	25	26
27	28	29	30	31	0/21	

August 2025						
S	Mon	Tues	Wed	Thurs	Fri	S
					1	2
3	4 Secretary Mtg.	5 Kindergarten Testing	6	7 Counselors New Teacher	8 Health Fair	9
10	11 SPED PD CTE PD	12 Staff Mtg PD Bck2Sch 10-12	13 School PD Bck2Sch 6-9	14 School PD Bck2Sch K-5	15	16
17	18 Teacher Prep Day	19 Teacher Prep Day	20 Teacher Prep Day	21 Box Elder County Fair	22	23
24	25 First Day of School, Early Out-Elem	26 Early Out - Elem Only	27 Early Out - Elem	28 Early Out - Elem	29 Early Out - all	30 7/21

September 2025						
S	Mon	Tues	Wed	Thurs	Fri	S
	1 <i>Labor Day</i>	2	3	4	5	6
7	8	9	10	11	12	13
14	15	16	17	18	19	20
21	22	23	24	25	26	27
28	29 HS P/T Conf	30 MS P/T Conf				21/21

October 2025						
S	Mon	Tues	Wed	Thurs	Fri	S
			1 Int P/T Conf	2	3	4
5	6	7	8	9	10	11
12	13	14	15	16	17 <i>Fall Break</i>	18
19	20 <i>Fall Break</i>	21	22	23	24	25
26	27 Sunrise P/T Conf	28	29	30	31	21/21

November 2025						
S	Mon	Tues	Wed	Thurs	Fri	S
						1
2	3	4	5	6	7	8
9	10	11	12 K-5 P/T Conf Early Out Elem Only	13 K-5 P/T Conf Early Out Elem Only	14 End of Tri 1 (59 days)	15
16	17 Begin 2nd Tri	18	19	20	21	22
23	24	25	26 PTC Comp Day	27 Thanksgiving Break	28 Thanksgiving Break	29 18/18

December 2025						
S	Mon	Tues	Wed	Thurs	Fri	S
30	1	2	3	4	5	6
7	8	9	10	11	12	13
14	15	16	17	18	19	20
21	22 <i>Winter Break</i>	23 <i>Winter Break</i>	24 <i>Winter Break</i>	25 <i>Winter Break</i>	26 <i>Winter Break</i>	27
28	29 <i>Winter Break</i>	30 <i>Winter Break</i>	31 <i>Winter Break</i>			15/19

January 2026						
S	Mon	Tues	Wed	Thurs	Fri	S
				1 <i>New Year's Day</i>	2 <i>Winter Break</i>	3
4	5 School Resumes	6	7	8	9	10
11	12 HS P/T Conf	13 MS P/T Conf	14 Int P/T Conf	15	16	17
18	19 <i>Martin-Luther King Jr Day</i>	20	21	22	23	24
25	26	27	28	29	30	31 19/19

February 2026						
S	Mon	Tues	Wed	Thurs	Fri	S
1	2	3	4	5	6	7
8	9 Sunrise P/T Conf	10	11	12	13	14
15	16 <i>President's Day</i>	17	18	19	20	21
22	23	24	25 K-5 P/T Conf Early Out Elem Only	26 K-5 P/T Conf Early Out Elem Only	27 End of Tri 2 (61 days)	28
						19/19

March 2026						
S	Mon	Tues	Wed	Thurs	Fri	S
1	2 Begin 3rd Tri	3	4	5	6	7
8	9	10	11	12	13	14
15	16 <i>District PD No school for students</i>	17	18	19	20	21
22	23	24	25	26	27	28
29	30 ** PTC Comp Day	31 Spring Break				21/22

April 2026						
S	Mon	Tues	Wed	Thurs	Fri	S
			1 Spring Break	2 Spring Break	3 Spring Break	4
5	6	7	8	9	10	11
12	13	14	15	16	17	18
19	20	21	22	23	24	25
26	27	28	29	30		19/20

May 2026						
S	Mon	Tues	Wed	Thurs	Fri	S
					1	2
3	4	5	6	7	8	9
10	11	12	13	14	15	16
17	18	19	20	21	22	23
24	25 <i>Memorial Day</i>	26	27 Early Out	28 Last Day of School/ End Tri 3 (60 days)	29 School PD No school for students	30
						20/20

June 2026						
S	Mon	Tues	Wed	Thurs	Fri	S
31	1	2	3	4	5	6
7	8	9	10	11	12	13
14	15	16	17	18	19 <i>Juneteenth</i>	20
21	22	23	24	25	26	27
28	29	30				0/21

No School for Students/Work day for all employees
Beginning and End of School
** March 30, 2026 - Designated Snow Day

Kindergarten Testing by appt at each school
Parent Teacher Conferences
Start/End of Trimester

Approved Amended by School Board:
*For 12-month & ESP employees, holidays are marked in bold and italicized throughout the year

Recommendation: Teacher Merit Pay

Submitted by: Superintendent Carlsen

Recommended Motion: I move that Box Elder School District does not join in the Utah State (Pilot) program on Teacher Merit Pay.

Background: In the 2024 Legislative Session Senate Bill 173 was passed. The name of the bill is Utah Teacher Merit Pay. There was \$38 million that was appropriated to implement the pilot program for this bill now law. In general, it is to pay teachers that have high state test scores, who also have good/great principal evaluations, who have good parent survey responses more money. The amount of the reward is double if you qualify in certain schools with high Title 1 populations (BESD does not have any schools that would qualify). The Utah Teacher Merit Pay was discussed at the November Box Elder School District Board Meeting. It was also discussed at the November and subsequently the December BESD Principal Meeting. On November 7th I asked principals to do an informal discussion with teachers and get a feel for their thoughts on this new pay system. In the December 4, 2024, Principal Meeting we ended up with a protocol that we generally use when we are trying to find consensus. After discussion with all voices being heard we had a fist to five vote. The vast majority of votes was 5 fingers which meant we Do Not want to go with this pilot. There were a few 4s and no fists, 1s, 2s, or 3s.

Principals shared during that discussion they had had a very good response from teachers in feeling like this program would be harmful to our Professional Learning Communities and would hurt collaboration and ultimately have a negative impact on high levels of student learning for all students.

As the BESD Superintendent I am in a very collaborative team with Cache SD, Logan SD, and Rich SD. Superintendent McKee of Cache has drafted a letter and we three other Superintendents have given input on the draft that we are sharing with the body of the Utah School Superintendents Association. This letter speaks against the current proposal.

The Box Elder Leadership Team (BELT) has also discussed this at length, and we feel it is not healthy for our Professional Learning Community Collaborative effort.

Policy Implications: None

Financial Implications: None

Staff Implications: No one will receive this award.

Recommendation: Action Item E.5-Brigham City 850 North/Davis Park Surplus Property for a cul-de-sac to be turned over to Brigham City

Submitted by: Superintendent Steve Carlsen

Recommended Motion: I move that the Box Elder School District Board of Education **approve/disapprove** the action to declare the property at the end of 850 North/Davis Park for a cul-de-sac to be turned over to Brigham City

Background: A builder approached Corey Thompson and me to see if we would work with him to allow him to have a cul-de-sac put in at the aforementioned property. We explained to him that only the School Board of Education can do that. The city requires a cul-de-sac for snow removal and garbage removal if there are two homes on the property. The builder said the only way he can make a profit is to put two homes on the property and sell them. If it was only one home, he would not need a cul-de-sac. Attachments to this action item show the 35 feet that needs to be intruded into the Davis Park/BESD Property in a half circle. I do not see any benefit for BESD. Unless you take into consideration being a good neighbor. The builder has said these will be smaller more affordable homes. I do think this will intrude into the soccer field. Once again there are drawings and google earth pictures to look at to help you understand the situation.

Policy Implications: **BESD Policy 1020 Board Powers & Duties, #10-**To take, hold, lease or sell, and convey real and personal property as the interests of the schools may require.

Financial Implications: Yet to be determined. The builder said the property would be turned over to Brigham City so he did not feel like he would be purchasing the land.

Staff Implications: None

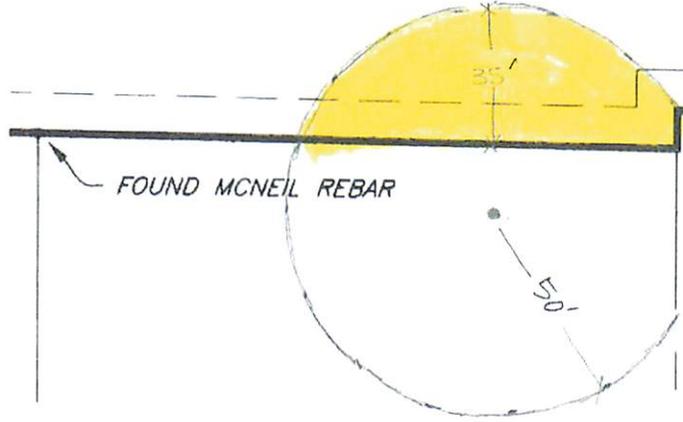
CENTER

PARK

SOUTH 142.41'

M. REEDER

5



FOUND MCNEIL REBAR

WEST 28.95'

SOUTH 9.53'

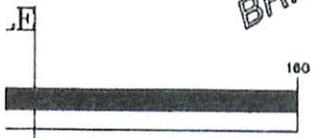
850 NORTH

50'

BRIGHTENBURG

1 2 3

CHERRY WOOD ESTATES BLOCK 5



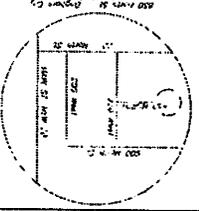
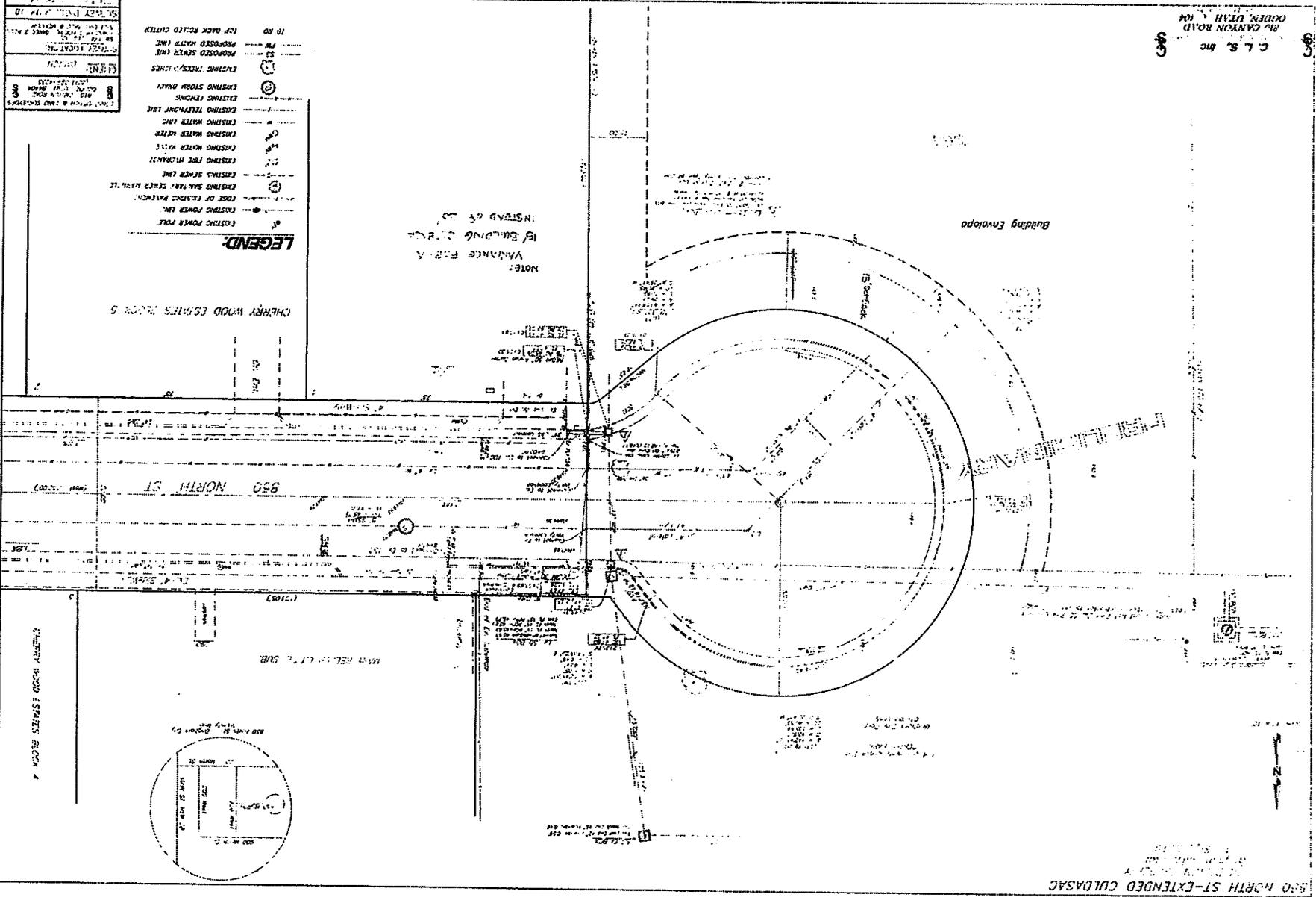
C.L.S. Inc
 815 CANYON ROAD
 ORDEN, UTAH 84054

PROJECT NO.	10
DATE	7/17/10
PROJECT LOCATION	850 NORTH ST. EXTENSION, S.W. CORNER OF 850 NORTH ST. & 1000 WEST ST.
CLIENT	CHERRY WOOD ESATES BLOCK 5
SCALE	AS SHOWN

- LEGEND**
- EXISTING POWER POLE
 - EXISTING POWER LINE
 - EDGE OF EXISTING PARKWAY
 - EXISTING SANITARY STREET MAINLINE
 - EXISTING SEWER LINE
 - EXISTING FIRE MAINLINE
 - EXISTING WATER MAIN
 - EXISTING WATER MAIN
 - EXISTING WATER MAIN
 - EXISTING TELEPHONE LINE
 - EXISTING FENCING
 - EXISTING STORM DRAIN
 - EXISTING TRUNK LINES
 - PROPOSED POWER LINE
 - TOP BACK FOLDED CURB

NOTE:
 BALANCE PER A
 BUILDING CURB
 INSTEAD OF 10'

CHERRY WOOD ESATES BLOCK 5



850 NORTH ST-EXTENDED CULDESAC

501-941-4983
 RALPH SHARON
 1000 WEST DENVER ST
 SALT LAKE CITY, UTAH 84119



image.png

Open with





BOX ELDER SCHOOL DISTRICT

**Basic Financial Statements
with Supplementary Information**

Year Ended June 30, 2024

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, 2024, 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, 2024, 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, the schedule of changes in the District's total retirement liability and related ratios, 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 7, 2024, on our consideration of the District’s internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of 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 7, 2024

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, 2024.

Financial Highlights

- The District's total net position was \$186.0 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 \$53.3 million in 2024, an increase of \$3.8 million compared to the prior year. State and federal revenues totaled \$107.9 million in 2024, an increase of \$10.5 million compared to the prior year.
- During the year, expenses were \$11.1 million less than the \$175.3 million generated in taxes and other revenues from governmental activities.
- Student enrollment decreased by 70 students to a total of 12,268 students for fiscal year 2024.

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 (the Foundation) and Municipal Building Authority of Box Elder School District (the Building Authority), legally separate entities for which the District is financially accountable. The

Foundation and the Building Authority function for all practical purposes as activities of the District, and therefore have been included as integral parts 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 41 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 42 through 45 of this report.

The combining and individual statements and schedules referred to earlier in connection with governmental funds can be found on pages 46 through 54 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 \$186.0 million at the close of the most recent fiscal year.

BOX ELDER SCHOOL DISTRICT'S Net Position

(in millions of dollars)
June 30, 2024 and 2023

	Governmental activities		Total change
	2024	2023	2024-2023
Current and other assets	\$ 124.9	\$ 110.6	\$ 14.3
Capital assets	171.7	174.4	(2.7)
Total assets	296.6	285.0	11.6
Deferred outflows of resources	24.7	23.3	1.4
Current and other liabilities	14.4	12.0	2.4
Long-term liabilities outstanding	76.6	79.0	(2.4)
Total liabilities	91.0	91.0	(0.0)
Deferred inflows of resources	44.3	42.4	1.9
Net position:			
Net investment in capital assets	144.3	142.8	1.5
Restricted	37.7	33.1	4.6
Unrestricted	4.0	(1.0)	5.0
Total net position	\$ 186.0	\$ 174.9	\$ 11.1

The key elements of the District’s net position at June 30, 2024 are as follows:

- The largest portion of the District’s net position (\$144.3 million) reflects its investment in capital assets (e.g., land, water shares, construction in progress, building and improvements, and furniture and equipment net of accumulated depreciation) less any related debt (general obligation and lease revenue bonds payable and notes 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 (\$37.7 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 (\$4.0 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 \$11.1 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)

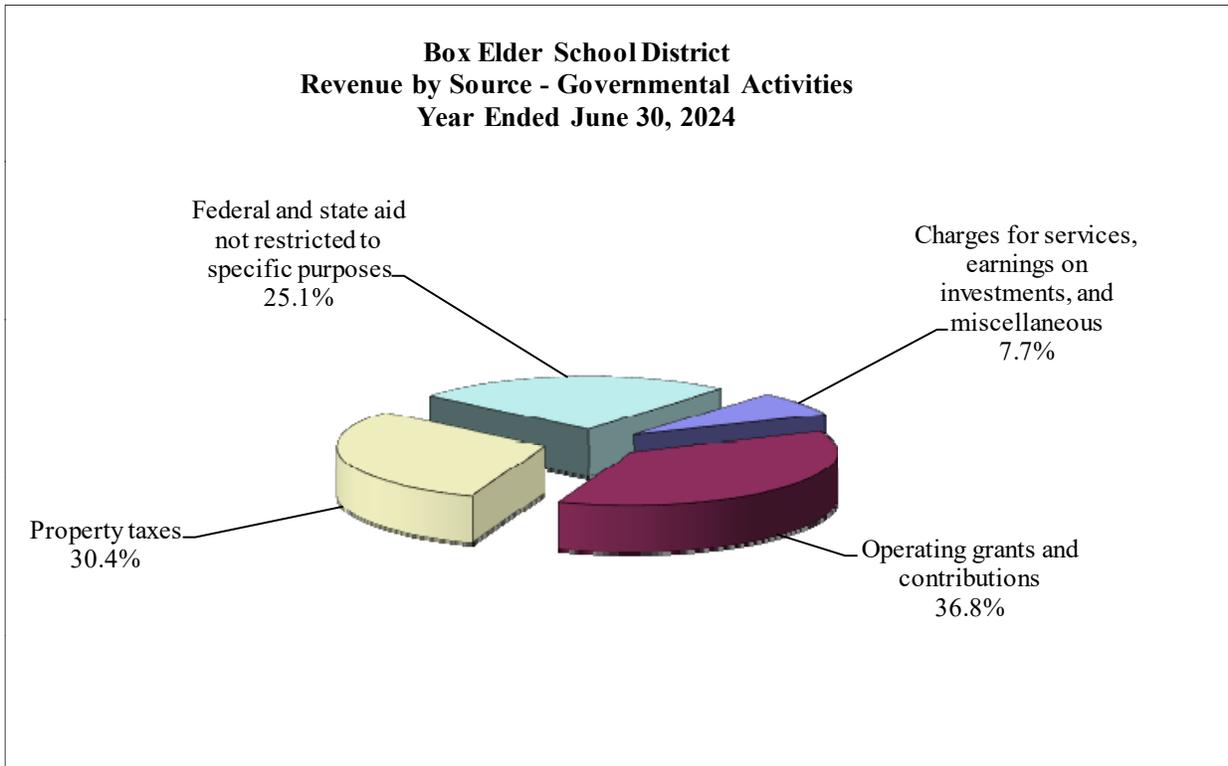
Years Ended June 30, 2024 and 2023

	<u>Governmental activities</u>		Total
	<u>2024</u>	<u>2023</u>	<u>change</u>
			2024-2023
Revenues:			
Program revenues:			
Charges for services	\$ 7.1	\$ 6.1	\$ 1.0
Operating grants and contributions	64.5	58.4	6.1
General revenues:			
Property taxes	53.3	49.5	3.8
Federal and state revenues not restricted to specific purposes	44.0	39.4	4.6
Earnings on investments	3.7	2.1	1.6
Miscellaneous	2.7	1.8	0.9
Total revenues	<u>175.3</u>	<u>157.3</u>	<u>18.0</u>
Expenses:			
Instruction	107.3	93.6	13.7
Supporting services:			
Students	6.5	6.2	0.3
Instructional staff	3.3	3.0	0.3
General administration	1.4	1.3	0.1
School administration	7.3	6.9	0.4
Central	1.2	1.3	(0.1)
Operation and maintenance of facilities	16.7	15.0	1.7
Student transportation	7.7	6.9	0.8
School lunch services	6.2	6.0	0.2
Community services	5.7	5.1	0.6
Interest on long-term liabilities	0.9	1.1	(0.2)
Total expenses	<u>164.2</u>	<u>146.4</u>	<u>17.8</u>
Change in net position	11.1	10.9	0.2
Net position - beginning	<u>174.9</u>	<u>164.0</u>	<u>10.9</u>
Net position - ending	<u>\$ 186.0</u>	<u>\$ 174.9</u>	<u>\$ 11.1</u>

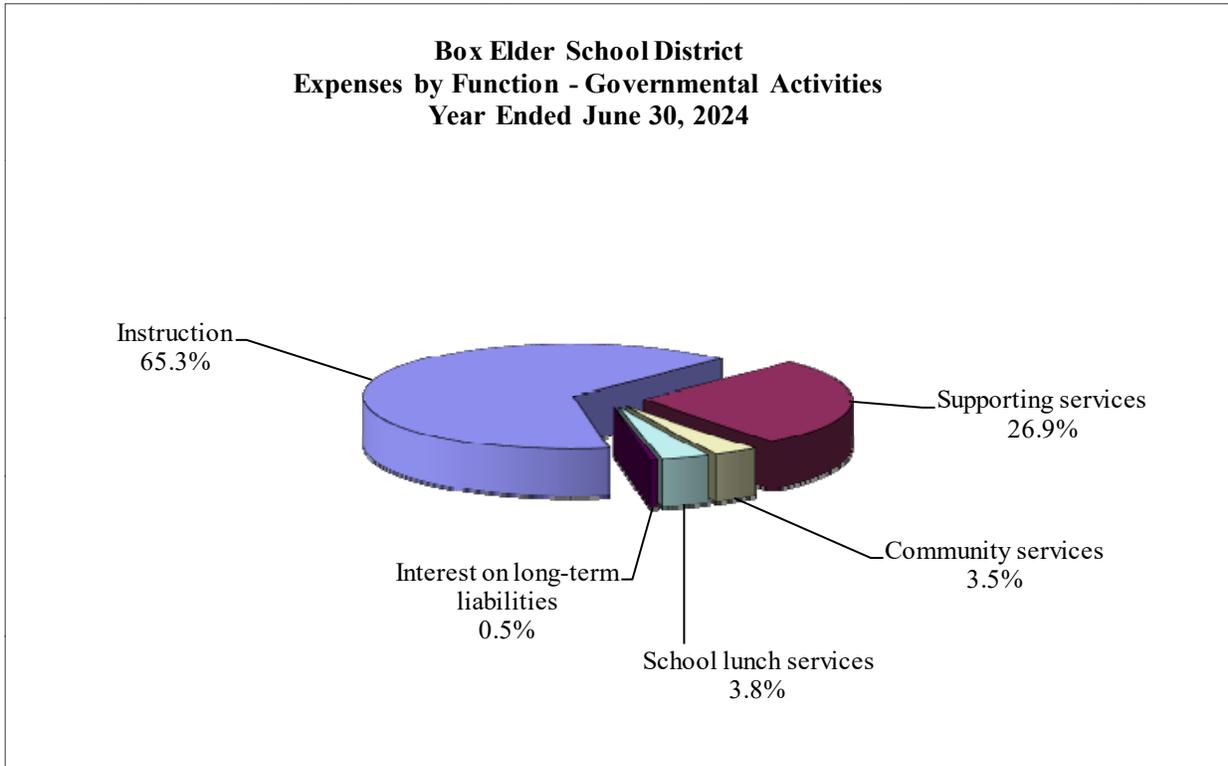
Governmental Activities

The key elements of the increase in the District’s net position for the year ended June 30, 2024 are as follows:

- Property taxes increased \$3.8 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 \$10.7 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, 2024 (\$4,280 during 2024 as compared to \$4,038 in 2023).
- Federal revenue decreased by \$0.2 million.



- Instruction represents the largest dollar portion of expenses of \$107.3 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 \$61.2 million, \$10.0 million more than the previous year primarily due to an increase in the fund balance of the *general fund* and *capital projects fund*. In addition, the following other changes in fund balances should be noted:

- Expenditures for general District purposes totaled \$133.5 million, an increase of 7.5% during the current fiscal year. Instruction represents 67.0% of *general fund* expenditures.
- *General fund* salaries totaled \$82.7 million while the associated employee benefits of retirement, social security, and insurance added \$32.4 million to arrive at 86.2% 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, 2024, the District’s combined governmental fund balance is \$61.2 million (\$0.2 million in nonspendable, \$36.5 million in restricted, \$7.7 million in committed, \$13.3 million in assigned, and \$3.5 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. Final budgeted expenditures were more than the original budgetary estimates by \$2.5 million or 1.8%. The increase primarily reflects higher expenditures in instruction than anticipated.

Actual expenditures were \$7.7 million less than final budgeted amounts. The most significant positive variance was \$8.4 million in instruction. Revenues were \$7.0 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, 2024 amounts to \$171.7 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 decrease in capital assets for the current year was \$2.7 million or 1.6% primarily due to depreciation. Capital assets at June 30, 2024 and 2023 are outlined below:

BOX ELDER SCHOOL DISTRICT'S Capital Assets
 (net of accumulated depreciation, in millions of dollars)
 June 30, 2024 and 2023

	Governmental activities		Total change
	2024	2023	2024-2023
Land, water shares, construction in progress	\$ 22.9	\$ 50.8	\$ (27.9)
Buildings and improvements	141.1	115.7	25.4
Furniture and equipment	7.7	7.9	(0.2)
Total capital assets	<u>\$ 171.7</u>	<u>\$ 174.4</u>	<u>\$ (2.7)</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, 2024 and 2023, 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, 2024 and 2023

	<u>Governmental activities</u>		Total
	<u>2024</u>	<u>2023</u>	<u>change</u> <u>2024-2023</u>
Net general obligation bonds	\$ 17.6	\$ 20.5	\$ (2.9)
Lease revenue bonds payable	0.4	0.6	(0.2)
Note payable	10.8	12.2	(1.4)
Total outstanding debt	<u>\$ 28.8</u>	<u>\$ 33.3</u>	<u>\$ (4.5)</u>

Additional information on the District's long-term debt can be found in Note 9 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>
2023-24	12,268	(0.57)%
2022-23	12,338	0.33 %
2021-22	12,297	3.93 %
2020-21	11,832	(0.69)%
2019-20	11,914	2.08 %

The District's enrollment for the 2023-2024 school year decreased by 70 students to a total of 12,268 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, 2024

	Governmental Activities
Assets:	
Cash and investments	\$ 69,561,553
Receivables:	
Property taxes	49,981,588
Other local	10,816
State	863,777
Federal	4,128,638
Inventories	211,382
Other assets	10,000
Capital assets:	
Land, water shares, and construction in progress	22,875,731
Buildings and equipment, net of accumulated depreciation	148,845,364
Total assets	<u>296,488,849</u>
Deferred outflows of resources:	
Deferred charge on refunding	1,440,200
Related to pensions	23,293,413
Total deferred outflows of resources	<u>24,733,613</u>
Liabilities:	
Accounts payable	2,241,174
Accrued salaries and benefits	8,326,303
Accrued expenses	138,962
Accrued interest	279,239
Unearned revenue:	
State	3,414,635
Noncurrent liabilities:	
Due and payable within one year	6,860,672
Due and payable after one year	69,709,089
Total liabilities	<u>90,970,074</u>
Deferred inflows of resources:	
Property taxes levied for future year	44,052,071
Related to pensions	217,607
Total deferred inflows of resources	<u>44,269,678</u>
Net position:	
Net investment in capital assets	144,290,359
Restricted for:	
Debt service	8,624,567
Capital projects	23,342,066
School lunch services	5,133,182
Other purposes	632,909
Unrestricted	3,959,627
Total net position	<u>\$ 185,982,710</u>

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

BOX ELDER SCHOOL DISTRICT
Statement of Activities
Year Ended June 30, 2024

Activities and Functions	Expenses	Program Revenues		Net (Expense) Revenue and Changes in Net Position
		Charges for Services	Operating Grants and Contributions	Total Governmental Activities
Governmental activities:				
Instruction	\$ 107,320,323	\$ 5,275,225	\$ 42,021,593	\$ (60,023,505)
Supporting services:				
Students	6,540,740	279,845	4,244,865	(2,016,030)
Instructional staff	3,290,184	-	2,182,989	(1,107,195)
General administration	1,423,780	-	33,339	(1,390,441)
School administration	7,320,972	-	303,328	(7,017,644)
Central	1,152,769	-	-	(1,152,769)
Operation and maintenance of facilities	16,668,388	89,511	3,520,235	(13,058,642)
Student transportation	7,719,567	36,960	7,232,821	(449,786)
School lunch services	6,208,710	1,466,005	4,481,973	(260,732)
Community services	5,674,380	-	414,008	(5,260,372)
Interest on long-term liabilities	892,143	-	-	(892,143)
Total school district	<u>\$ 164,211,956</u>	<u>\$ 7,147,546</u>	<u>\$ 64,435,151</u>	<u>(92,629,259)</u>
General revenues:				
Property taxes levied for:				
Basic				11,906,043
Voted local				16,131,586
Board local				3,946,099
Debt service				3,810,611
Capital local				12,939,141
Pass-through taxes				4,561,690
Total property taxes				53,295,170
Federal and state revenues not restricted to specific purposes				44,046,929
Earnings on investments				3,712,674
Other local				2,677,687
Total general revenues				<u>103,732,460</u>
Change in net position				11,103,201
Net position - beginning				<u>174,879,509</u>
Net position - ending				<u>\$ 185,982,710</u>

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

BOX ELDER SCHOOL DISTRICT
Balance Sheet
Governmental Funds
June 30, 2024

	Major Funds			Other Governmental Funds	Total Governmental Funds
	General	Debt Service	Capital Projects		
Assets:					
Cash and investments	\$ 28,084,911	\$ 8,506,693	\$ 23,497,883	\$ 9,472,066	\$ 69,561,553
Receivables:					
Property taxes	30,534,427	3,303,541	9,579,493	6,564,127	49,981,588
Other local	10,816	-	-	-	10,816
State	704,657	-	-	159,120	863,777
Federal	4,104,339	-	-	24,299	4,128,638
Inventories	-	-	-	211,382	211,382
Other assets	10,000	-	-	-	10,000
Total assets	<u>\$ 63,449,150</u>	<u>\$ 11,810,234</u>	<u>\$ 33,077,376</u>	<u>\$ 16,430,994</u>	<u>\$ 124,767,754</u>
Liabilities:					
Accounts payable	\$ 869,050	\$ -	\$ 1,325,080	\$ 47,044	\$ 2,241,174
Accrued salaries and benefits	8,254,200	-	-	72,103	8,326,303
Accrued expenses	-	-	-	138,962	138,962
Unearned revenue:					
State	3,414,635	-	-	-	3,414,635
Total liabilities	<u>12,537,885</u>	<u>-</u>	<u>1,325,080</u>	<u>258,109</u>	<u>14,121,074</u>
Deferred inflows of resources:					
Unavailable property taxes	3,303,078	356,959	1,032,918	723,037	5,415,992
Property taxes levied for future year	26,894,323	2,906,428	8,410,230	5,841,090	44,052,071
Total deferred inflows of resources	<u>30,197,401</u>	<u>3,263,387</u>	<u>9,443,148</u>	<u>6,564,127</u>	<u>49,468,063</u>
Fund balances:					
Nonspendable:					
Inventories	-	-	-	211,382	211,382
Restricted for:					
Debt service	-	8,546,847	-	-	8,546,847
Capital projects	-	-	22,309,148	-	22,309,148
School lunch services	-	-	-	4,921,800	4,921,800
Scholarships	-	-	-	512,462	512,462
Programs	-	-	-	120,447	120,447
Committed to:					
Economic stabilization	3,900,000	-	-	-	3,900,000
Foundation	-	-	-	311,796	311,796
Student activities	-	-	-	3,530,871	3,530,871
Assigned to:					
Employee and retiree benefits	4,500,000	-	-	-	4,500,000
Programs	8,807,158	-	-	-	8,807,158
Unassigned	3,506,706	-	-	-	3,506,706
Total fund balances	<u>20,713,864</u>	<u>8,546,847</u>	<u>22,309,148</u>	<u>9,608,758</u>	<u>61,178,617</u>
Total liabilities, deferred inflows of resources, and fund balances	<u>\$ 63,449,150</u>	<u>\$ 11,810,234</u>	<u>\$ 33,077,376</u>	<u>\$ 16,430,994</u>	<u>\$ 124,767,754</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, 2024

Total fund balances for governmental funds \$ 61,178,617

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	\$ 14,132,457	
Water shares	75,000	
Construction in progress	8,668,274	
Buildings and improvements, net of \$98,536,520 accumulated depreciation	141,108,495	
Furniture and equipment, net of \$16,797,107 accumulated depreciation	<u>7,736,869</u>	171,721,095

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		5,415,992
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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 in the funds; these accounts are reported in the statement of net position.

General obligation bonds payable	(16,335,000)	
Unamortized bond issuance premiums	(1,314,898)	
Unamortized deferred charge on refunding	1,440,200	
Lease revenue bonds payable	(430,000)	
Note payable from direct borrowing	(10,791,038)	
Accrued interest	<u>(279,239)</u>	(27,709,975)

Long-term employee benefit obligations and related deferrals are not due and payable in the current are not due and payable in the current period and therefore are not reported in the funds; these accounts are reported in the statement of net position.

Compensated absences payable	(410,116)	
Retirement benefits payable	(13,728,035)	
Net pension liability	(33,560,674)	
Deferred outflows of resources related to pensions	23,293,413	
Deferred inflows of resources related to pensions	<u>(217,607)</u>	<u>(24,623,019)</u>

Total net position of governmental activities		\$ 185,982,710
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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, 2024

	Major Funds			Other Governmental Funds	Total Governmental Funds
	General	Debt Service	Capital Projects		
Revenues:					
Local sources:					
Property taxes	\$ 32,194,261	\$ 3,835,694	\$ 13,024,312	\$ 4,561,690	\$ 53,615,957
Earnings on investments	2,170,032	428,549	1,114,093	-	3,712,674
Other local sources	2,670,638	-	102,033	7,035,695	9,808,366
State	91,543,932	-	1,711,119	1,417,063	94,672,114
Federal	10,172,704	-	15,084	3,064,910	13,252,698
Total revenues	<u>138,751,567</u>	<u>4,264,243</u>	<u>15,966,641</u>	<u>16,079,358</u>	<u>175,061,809</u>
Expenditures:					
Current:					
Instruction	89,367,245	-	-	5,289,785	94,657,030
Supporting services:					
Students	6,652,920	-	-	-	6,652,920
Instructional staff	3,228,850	-	-	-	3,228,850
General administration	1,175,876	-	-	-	1,175,876
School administration	7,269,407	-	-	120,418	7,389,825
Central	1,172,732	-	-	-	1,172,732
Operation and maintenance of facilities	16,310,273	-	121,593	79,697	16,511,563
Student transportation	7,156,330	-	3,078	-	7,159,408
School lunch services	-	-	-	6,205,638	6,205,638
Community services	1,126,785	-	-	4,561,690	5,688,475
Capital outlay	-	-	10,964,781	-	10,964,781
Debt service:					
Principal retirement	-	2,585,000	1,644,337	-	4,229,337
Interest and other charges	-	668,398	262,434	-	930,832
Total expenditures	<u>133,460,418</u>	<u>3,253,398</u>	<u>12,996,223</u>	<u>16,257,228</u>	<u>165,967,267</u>
Excess (deficiency) of revenues over (under) expenditures	5,291,149	1,010,845	2,970,418	(177,870)	9,094,542
Other financing source:					
Proceeds from sale of capital assets	-	-	942,606	-	942,606
Net change in fund balances	5,291,149	1,010,845	3,913,024	(177,870)	10,037,148
Fund balances - beginning	<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>
Fund balances - ending	<u>\$ 20,713,864</u>	<u>\$ 8,546,847</u>	<u>\$ 22,309,148</u>	<u>\$ 9,608,758</u>	<u>\$ 61,178,617</u>

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, 2024

Net change in fund balances-total governmental funds \$ 10,037,148

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 is as follows:

Capital outlays	\$ 5,798,236	
Proceeds from sale of capital assets	(942,606)	
Gain on disposal of capital assets	574,135	
Depreciation expense	<u>(8,124,984)</u>	(2,695,219)

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. (320,787)

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	4,229,337	
Interest expense	59,573	
Amortization of bond premium	219,150	
Amortization of deferred charge on refunding	<u>(240,034)</u>	4,268,026

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	(194,299)	
Early retirement benefits	(2,204,912)	
Pension expense	<u>2,213,244</u>	<u>(185,967)</u>

Change in net position of governmental activities \$ 11,103,201

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, 2024

	Budgeted Amounts		Actual Amounts	Variance with Final Budget
	Original	Final		
Revenues:				
Local:				
Property taxes	\$ 30,805,458	\$ 30,805,458	\$ 32,194,261	\$ 1,388,803
Earnings on investments	850,000	850,000	2,170,032	1,320,032
Other local	5,066,376	5,066,376	2,670,638	(2,395,738)
State	85,974,937	85,974,937	91,543,932	5,568,995
Federal	9,050,189	9,050,189	10,172,704	1,122,515
Total revenues	<u>131,746,960</u>	<u>131,746,960</u>	<u>138,751,567</u>	<u>7,004,607</u>
Expenditures:				
Current:				
Instruction	94,484,657	97,741,259	89,367,245	8,374,014
Supporting services:				
Student	6,083,689	5,591,580	6,652,920	(1,061,340)
Instructional staff	3,125,864	3,069,848	3,228,850	(159,002)
General administration	1,320,801	1,320,801	1,175,876	144,925
School administration	7,746,461	7,164,767	7,269,407	(104,640)
Central	1,397,203	1,397,203	1,172,732	224,471
Operation and maintenance of facilities	16,632,377	17,034,505	16,310,273	724,232
Student transportation	6,814,037	6,814,037	7,156,330	(342,293)
Community services	1,054,388	1,062,388	1,126,785	(64,397)
Total expenditures	<u>138,659,477</u>	<u>141,196,388</u>	<u>133,460,418</u>	<u>7,735,970</u>
Excess (deficiency) of revenues over (under) expenditures / net change in fund balances	(6,912,517)	(9,449,428)	5,291,149	14,740,577
Fund balances - beginning	<u>15,422,715</u>	<u>15,422,715</u>	<u>15,422,715</u>	<u>-</u>
Fund balances - ending	<u>\$ 8,510,198</u>	<u>\$ 5,973,287</u>	<u>\$ 20,713,864</u>	<u>\$ 14,740,577</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, 2024

Assets:

Cash and investments	\$	32,358
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Liabilities:

Accounts payable		-
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Net position, restricted for other individuals and organizations	\$	32,358
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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, 2024

Additions:	
Collections for other individuals and organizations	\$ 28,517
Deductions:	
Payments to other individuals and organizations	37,540
Change in net position	(9,023)
Net position - beginning	<u>41,381</u>
Net position - ending	<u><u>\$ 32,358</u></u>

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

BOX ELDER SCHOOL DISTRICT

Notes to the Financial Statements

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 units, 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

The *fund financial statements* provide information about the District's funds, including its blended component unit. Separate statements for each fund category (governmental and fiduciary) 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

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, 2024, 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.

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.

BOX ELDER SCHOOL DISTRICT

Notes to the Financial Statements

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 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.

BOX ELDER SCHOOL DISTRICT

Notes to the Financial Statements

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.

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

BOX ELDER SCHOOL DISTRICT

Notes to the Financial Statements

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

NOTE 2 – DEPOSITS AND INVESTMENTS

Deposits and investments are carried at fair value. A reconciliation of cash and investments at June 30, 2024, as shown on the financial statements, is as follows:

Carrying amount of deposits	\$ 15,061,122
Carrying amount of investments	54,532,789
Total deposits and investments	<u>\$ 69,593,911</u>
Cash and investments - governmental funds, balance sheet	\$ 69,561,553
Cash and investments - custodial fund, statement of fiduciary net position	32,358
Total cash and investments	<u>\$ 69,593,911</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, 2024, the District and Foundation have the following deposits with financial institutions:

	<u>Carrying Amount</u>	<u>Bank Balance</u>	<u>Amount Insured</u>
District	\$ 14,799,659	\$ 18,287,630	\$ 250,000
Foundation	261,463	268,839	250,000
	<u>\$ 15,061,122</u>	<u>\$ 18,556,469</u>	<u>\$ 500,000</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, 2024, the District’s bank deposits were uncollateralized nor is it required by law.

BOX ELDER SCHOOL DISTRICT
Notes to the Financial Statements

Investments

At June 30, 2024, the District and Foundation have the following investments summarized by investment type and maturities:

Investment Type	Fair Value	Weighted Average Maturity (Years)
District:		
Utah Public Treasurers' Investment Fund (PTIF)	\$ 41,044,432	0.18
Corporate bonds	12,729,774	1.88
Foundation:		
Utah Public Treasurers' Investment Fund (PTIF)	<u>758,583</u>	0.18
Total investments	<u><u>\$ 54,532,789</u></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 non-governmental issuer. The reported value of the pool is the same as the fair value of the pool shares and is not required to be reported in the fair value hierarchy.

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

BOX ELDER SCHOOL DISTRICT

Notes to the Financial Statements

no other limits on the amount it may invest in any one issuer. The Foundation can invest private 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, 2024:

- Corporate bonds are valued using a matrix pricing model based on quoted prices for comparable bonds (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

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, 2024, property taxes receivable by the District includes uncollected taxes assessed as of January 1, 2024 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, 2024, incremental taxes levied by the District for the redevelopment agencies totaling \$4,165,261 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 2024, the amount collected by the County and paid directly to the State was \$396,429; 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, 2024 was as follows:

	Beginning Balance	Increases	Decreases	Ending Balance
Governmental activities:				
Capital assets, not being depreciated				
Land	\$ 13,800,535	\$ 373,522	\$ (41,600)	\$ 14,132,457
Water shares	75,000	-	-	75,000
Construction in progress	36,967,437	4,090,094	(32,389,257)	8,668,274
Total capital assets, not being depreciated	50,842,972	4,463,616	(32,430,857)	22,875,731
Capital assets, being depreciated:				
Buildings and improvements	209,257,049	32,389,257	(2,001,291)	239,645,015
Furniture and equipment	24,525,436	1,334,620	(1,326,080)	24,533,976
Total capital assets, being depreciated	233,782,485	33,723,877	(3,327,371)	264,178,991
Accumulated depreciation for:				
Buildings and improvements	(93,610,518)	(6,613,625)	1,687,623	(98,536,520)
Furniture and equipment	(16,598,625)	(1,511,359)	1,312,877	(16,797,107)
Total accumulated depreciation	(110,209,143)	(8,124,984)	3,000,500	(115,333,627)
Total capital assets being depreciated, net	123,573,342	25,598,893	(326,871)	148,845,364
Governmental activities capital assets, net	\$ 174,416,314	\$ 30,062,509	\$ (32,757,728)	\$ 171,721,095

For the year ended June 30, 2024, depreciation expense was charged to functions of the District as follows:

Governmental activities:	
Instruction	\$ 6,629,987
Supporting services:	
Students	16,250
Instructional staff	113,750
District administration	259,999
School administration	81,250
Operation and maintenance of facilities	324,999
Student transportation	658,124
School lunch services	40,625
Total depreciation expense, governmental activities	\$ 8,124,984

BOX ELDER SCHOOL DISTRICT

Notes to the Financial Statements

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.

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

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, 2024, 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, 2024, District and employee contributions to the plans were as follows:

	District Contributions *	Employee Contributions
Tier 1 Noncontributory System	\$ 9,105,267	\$ -
Tier 1 Contributory System	17,598	5,964
Tier 2 Contributory System	5,587,971	-
Tier 2 Defined Contribution Plan	678,701	-
401(k) Plan	2,849,570	1,022,410

* 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

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

At June 30, 2024, the District reported a net pension asset of zero and a net pension liability of \$33,560,674 for the following plans:

	Net Pension Asset	Net Pension Liability
Tier 1 Noncontributory System	\$ -	\$ 31,449,704
Tier 1 Contributory System	-	170,352
Tier 2 Contributory System	-	1,940,618
Total	<u>\$ -</u>	<u>\$ 33,560,674</u>

The net pension liability (asset) was measured as of December 31, 2023, 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, 2023 and the change in its proportion since the prior measurement date for each plan:

	Proportionate Share	
	2023	Change
Tier 1 Noncontributory System	1.5348909 %	0.0177638 %
Tier 1 Contributory System	1.8343805 %	0.4483114 %
Tier 2 Contributory System	0.9970390 %	0.0403239 %

For the year ended June 30, 2024, the District recognized pension expense for the plans as follows:

	Pension Expense
Defined benefit pension plans:	
Tier 1 Noncontributory System	\$ 10,672,238
Tier 1 Contributory System	(42,408)
Tier 2 Contributory System	<u>2,535,242</u>
Total	<u>\$ 13,165,072</u>
Defined contribution plans:	
Tier 2 Defined Contribution Plan	\$ 678,701
401(k) Plan	<u>2,849,570</u>
Total	<u>\$ 3,528,271</u>

BOX ELDER SCHOOL DISTRICT
Notes to the Financial Statements

At June 30, 2024, 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	Tier 1	Tier 2	Total
	Noncontributory System	Contributory System	Contributory System	
Differences between expected and actual experience	\$ 6,122,462	\$ -	\$ 621,566	\$ 6,744,028
Changes of assumptions	3,015,221	-	1,110,800	4,126,021
Net difference between projected and actual earnings on pension plan investments	3,998,228	84,738	219,140	4,302,106
Changes in proportion and differences between District contributions and proportionate share of contributions	150,646	-	264,824	415,470
Contributions subsequent to the measurement date	4,532,678	8,947	3,164,163	7,705,788
Total	\$ 17,819,235	\$ 93,685	\$ 5,380,493	\$ 23,293,413

At June 30, 2024, 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	Tier 1	Tier 2	Total
	Noncontributory System	Contributory System	Contributory System	
Differences between expected and actual experience	\$ -	\$ -	\$ 31,780	\$ 31,780
Changes of assumptions	-	-	1,534	1,534
Changes in proportion and differences between District contributions and proportionate share of contributions	140,978	-	43,315	184,293
Total	\$ 140,978	\$ -	\$ 76,629	\$ 217,607

The \$7,705,788 reported as deferred outflows of resources related to pensions resulting from District contributions subsequent to the measurement date of December 31, 2023 will be recognized as a reduction of the net pension liability (asset) in the year ending June 30, 2025. 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
2025	\$ 3,274,153	\$ (123,740)	\$ 183,749	\$ 3,334,162
2026	3,840,425	6,999	261,042	4,108,466
2027	7,723,122	253,209	447,906	8,424,237
2028	(1,692,122)	(51,730)	147,245	(1,596,607)
2029	-	-	200,513	200,513
Thereafter	-	-	899,247	899,247

BOX ELDER SCHOOL DISTRICT
Notes to the Financial Statements

Actuarial Assumptions

The total pension liability (asset) in the January 1, 2023 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Inflation	2.50%
Salary increases	3.50% to 9.50%, 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, 2023 valuation were based on an experience study of the demographic for the period ending December 31, 2022. The wage inflation assumption increased by 0.25% to a range of 3.50% to 9.50% from 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%	2.40%
Debt securities	20%	0.31%
Real assets	18%	0.98%
Private equity	12%	1.18%
Absolute return	15%	0.58%
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

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	\$ 83,354,438	\$ 31,449,704	\$ (12,058,522)
Tier 1 Contributory System	1,164,132	170,352	(689,153)
Tier 2 Contributory System	<u>6,667,686</u>	<u>1,940,618</u>	<u>(1,725,223)</u>
Total	<u>\$ 91,186,256</u>	<u>\$ 33,560,674</u>	<u>\$ (14,472,898)</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, 2024, the District reported payables of \$1,166,982 for contributions to defined benefit pension plans.

NOTE 7 – DISTRICT RETIREMENT PENSION PLAN

Description of Plan

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. The District retirement pension plan is a single-employer defined benefit pension plan offered and administered by the Board of the District under its own authority. No assets are accumulated in a trust that meets the criteria of generally accepted accounting principles.

Benefits Provided

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.

BOX ELDER SCHOOL DISTRICT
Notes to the Financial Statements

Employees Covered by Benefit Terms

At June 30, 2024, 1,243 active employees are covered by the benefit terms.

Total District Retirement Pension Liability

At June 30, 2024, the District recorded a total district retirement pension liability of \$13,728,035 (see Note 9 for long-term liabilities), determined by an actuarial valuation as of June 30, 2024. The District has established resources for a portion of the obligation by committing fund balance in the *General Fund*.

Actuarial Methods and Assumptions

The total District retirement pension liability in the June 30, 2024 actuarial valuation was determined using the following actuarial assumptions and other inputs, applied to all periods included in the measurement, unless otherwise specified:

Inflation	2.30%
Salary increases	3.00%
Discount rate	3.93%

The discount rate was based on a based on the Bond Buyer General Obligation 20-Bond Municipal Index as of June 30, 2024.

Changes in the District Retirement Pension Liability

Service cost	\$ 3,257,560
Interest	452,858
Benefits payments	<u>(1,505,506)</u>
Net change in district retirement pension liability	2,204,912
District retirement pension liability - beginning of year	<u>11,523,123</u>
District retirement pension liability - end of year	<u><u>\$ 13,728,035</u></u>

No plan changes of benefit terms occurred in 2024.

Sensitivity of the District Retirement Pension Liability to Changes in the Discount Rate

The following presents the District's total district retirement pension liability calculated using the discount rate of 3.93% as well as what the District's total district retirement pension liability would be if it were calculated using a discount rate that is one percentage point lower (2.93%) or one percentage point higher (4.93%) than the current discount rate:

	1% Decrease (2.93%)	Discount Rate (3.93%)	1% Increase (4.93%)
District retirement pension liability	\$ 14,540,446	\$ 13,728,035	\$ 12,944,455

BOX ELDER SCHOOL DISTRICT
Notes to the Financial Statements

Pension Expense Related to the District Retirement Pension Plan

For the year ended June 30, 2024, the District recognized pension expense of \$2,204,912 related to the district retirement pension plan.

NOTE 8 – 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.

NOTE 9 – LONG-TERM LIABILITIES

Long-term liability activity for the year ended June 30, 2024 was as follows:

	Beginning Balance	Additions	Reductions	Ending Balance	Due Within One Year
Governmental activities:					
General obligation bonds payable	\$ 18,920,000	\$ -	\$ (2,585,000)	\$ 16,335,000	\$ 2,720,000
Bond premium	1,534,048	-	(219,150)	1,314,898	-
Net general obligation bonds payable	20,454,048	-	(2,804,150)	17,649,898	2,720,000
Lease revenue bonds payable	645,000	-	(215,000)	430,000	215,000
Note payable from direct borrowing	12,220,375	-	(1,429,337)	10,791,038	1,456,351
Compensated absences payable	215,817	598,137	(403,838)	410,116	410,116
Retirement benefits payable	11,523,123	3,710,418	(1,505,506)	13,728,035	2,059,205
Net pension liability	33,981,851	49,563,211	(49,984,388)	33,560,674	-
Total governmental activity long-term liabilities	<u>\$ 79,040,214</u>	<u>\$ 53,871,766</u>	<u>\$ (56,342,219)</u>	<u>\$ 76,569,761</u>	<u>\$ 6,860,672</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*.

BOX ELDER SCHOOL DISTRICT
Notes to the Financial Statements

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, 2024, including interest payments, are listed as follows:

Year Ending June 30,	Principal	Interest	Total
2025	\$ 2,720,000	\$ 533,250	\$ 3,253,250
2026	2,840,000	394,250	3,234,250
2027	2,985,000	278,475	3,263,475
2028	3,045,000	188,025	3,233,025
2029	3,150,000	95,100	3,245,100
2030	1,595,000	23,925	1,618,925
Total	<u>\$ 16,335,000</u>	<u>\$ 1,513,025</u>	<u>\$ 17,848,025</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.

The annual requirements to amortize all lease revenue bonds outstanding as of June 30, 2024, including interest payments, are listed as follows:

Year Ending June 30,	Principal	Interest	Total
2025	\$ 215,000	\$ 21,328	\$ 236,328
2026	215,000	5,332	220,332
Total	<u>\$ 430,000</u>	<u>\$ 26,660</u>	<u>\$ 456,660</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.

BOX ELDER SCHOOL DISTRICT
Notes to the Financial Statements

The payment schedule for this note is as follows:

Year Ending June 30,	Principal	Interest	Total
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	1,569,612	90,690	1,660,302
2030-2031	3,228,781	91,822	3,320,603
Total	<u>\$ 10,791,038</u>	<u>\$ 836,075</u>	<u>\$ 11,627,113</u>

NOTE 10 – 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, 2024. Fund expenditures are within budgeted amounts during the year ended June 30, 2024, except expenditures in the *Foundation Fund* and *Student Activities Fund* which exceeded budgeted appropriations by \$24,367 and \$773,720, respectively.

NOTE 11 – 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 Ten Plan (Calendar) Years

	<u>District's Proportion of Net Pension Liability (Asset)</u>	<u>District's Proportionate Share of the Net Pension Liability (Asset)</u>	<u>District's Covered Payroll</u>	<u>District's Proportionate Share of the Net Pension Liability (Asset) as a Percentage of Its Covered Payroll</u>	<u>Plan Fiduciary Net Position as a Percentage of the Total Pension Liability</u>
Tier 1 Noncontributory System:					
2023	1.5348909 %	\$ 31,449,704	\$ 40,530,940	77.59 %	92.5 %
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 %
Tier 1 Contributory System:					
2023	1.8343805 %	\$ 170,352	\$ 95,244	178.86 %	98.5 %
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 %
Tier 2 Contributory System:					
2023	0.9970390 %	\$ 1,940,618	\$ 25,793,403	7.52 %	89.6 %
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 Ten 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>
Tier 1 Noncontributory System:					
2024	\$ 9,105,267	\$ 9,105,267	\$ -	\$ 41,631,257	21.87 %
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 %
Tier 1 Contributory System:					
2024	\$ 17,598	\$ 17,598	\$ -	\$ 99,421	17.70 %
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 %
Tier 2 Contributory System:					
2023	\$ 5,587,971	\$ 5,587,971	\$ -	\$ 28,179,921	19.83 %
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 %
Tier 2 Defined Contribution Plan:					
2024	\$ 678,701	\$ 678,701	\$ -	\$ 6,766,305	10.03 %
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
Schedule of the Changes in the District's Retirement Pension Liability and Related Ratios
 Last Plan (Calendar) Years

	<u>2024</u>
Service cost	\$ 3,166,838
Interest	543,580
Benefit payments	<u>(1,505,506)</u>
Net change in district retirement pension liability	2,204,912
District retirement pension liability - beginning of year	<u>11,523,123</u>
District retirement pension liability - end of year	<u>\$ 13,728,035</u>
Covered payroll	\$ 74,530,744
Total district retirement pension liability as a percentage of covered payroll	18.42%

BOX ELDER SCHOOL DISTRICT
Notes to Required Supplementary Information

NOTE A – CHANGES IN ASSUMPTIONS – UTAH RETIREMENT SYSTEMS

The information presented was determined as part of actuarial valuations performed. Over time the actuarial assumptions are periodically changed. Amounts reported in the current and prior plan years include the following significant actuarial assumption changes:

<u>Plan Year</u>	<u>Discount Rate</u>	<u>Payroll Growth Rate</u>	<u>Wage Inflation Rate</u>	<u>Inflation Rate</u>
2023	6.85%	2.90%	3.50 to 9.50%	2.50%
2022	6.85%	2.90%	3.25 to 9.25%	2.50%
2021	6.85%	2.90%	3.25 to 9.25%	2.50%
2020	6.95%	2.90%	3.25 to 9.25%	2.50%
2019	6.95%	3.00%	3.25 to 9.25%	2.50%
2018	6.95%	3.00%	3.25 to 9.25%	2.50%
2017	6.95%	3.00%	3.25 to 9.25%	2.50%
2016	7.20%	3.25%	3.35 to 9.35%	2.60%
2015	7.50%	3.25%	3.50 to 9.50%	2.75%
2014	7.50%	3.50%	3.75 to 9.75%	2.75%

NOTE B – SCHEDULES OF DISTRICT CONTRIBUTIONS – UTAH RETIREMENT SYSTEMS

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.

NOTE C – SCHEDULES OF THE CHANGES IN THE DISTRICT’S RETIREMENT PENSION LIABILITY AND RELATED RATIOS

Schedule is intended to show information for ten years; prior year information is not available. Additional years will be displayed as they become available. No changes have been made to assumptions or benefit terms.

**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, 2024 with Comparative Totals for 2023

	2024			2023
	Final Budgeted Amounts	Actual Amounts	Variance with Final Budget	Actual Amounts
Revenues:				
Local:				
Property taxes	\$ 30,805,458	\$ 32,194,261	\$ 1,388,803	\$ 29,305,304
Earnings on investments	850,000	2,170,032	1,320,032	1,200,094
Other local	5,066,376	2,670,638	(2,395,738)	2,319,022
State	85,974,937	91,543,932	5,568,995	79,395,786
Federal	9,050,189	10,172,704	1,122,515	9,854,070
Total revenues	<u>131,746,960</u>	<u>138,751,567</u>	<u>7,004,607</u>	<u>122,074,276</u>
Expenditures:				
Current:				
Salaries	83,997,594	82,659,674	1,337,920	73,536,955
Employee benefits	30,309,005	32,360,276	(2,051,271)	28,643,848
Purchased services	7,379,098	6,464,157	914,941	8,727,153
Supplies	14,757,390	7,759,596	6,997,794	11,717,636
Property	3,981,291	3,297,208	684,083	745,316
Other objects	772,009	919,507	(147,498)	730,082
Total expenditures	<u>141,196,387</u>	<u>133,460,418</u>	<u>7,735,969</u>	<u>124,100,990</u>
Excess (deficiency) of revenues over (under) expenditures / net change in fund balances	(9,449,427)	5,291,149	14,740,576	(2,026,714)
Fund balances - beginning	<u>15,422,715</u>	<u>15,422,715</u>	<u>-</u>	<u>17,449,429</u>
Fund balances - ending	<u>\$ 5,973,288</u>	<u>\$ 20,713,864</u>	<u>\$ 14,740,576</u>	<u>\$ 15,422,715</u>

BOX ELDER SCHOOL DISTRICT
Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual
Debt Service Fund
Year Ended June 30, 2024 with Comparative Totals for 2023

	2024		2023	
	Final Budgeted Amounts	Actual Amounts	Variance with Final Budget	Actual Amounts
Revenues:				
Local:				
Property taxes	\$ 3,600,000	\$ 3,835,694	\$ 235,694	\$ 3,682,041
Earnings on investments	125,000	428,549	303,549	145,767
Total revenues	<u>3,725,000</u>	<u>4,264,243</u>	<u>539,243</u>	<u>3,827,808</u>
Expenditures:				
Principal retirement	2,177,150	2,585,000	(407,850)	2,460,000
Interest and other charges	<u>1,242,468</u>	<u>668,398</u>	<u>574,070</u>	<u>795,477</u>
Total expenditures	<u>3,419,618</u>	<u>3,253,398</u>	<u>166,220</u>	<u>3,255,477</u>
Excess of revenues over expenditures / net change in fund balances	305,382	1,010,845	705,463	572,331
Fund balances - beginning	<u>7,536,002</u>	<u>7,536,002</u>	-	<u>6,963,671</u>
Fund balances - ending	<u><u>\$ 7,841,384</u></u>	<u><u>\$ 8,546,847</u></u>	<u><u>\$ 705,463</u></u>	<u><u>\$ 7,536,002</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, 2024 with Comparative Totals for 2023

	2024			2023
	Final Budgeted Amounts	Actual Amounts	Variance with Final Budget	Actual Amounts
Revenues:				
Local:				
Property taxes	\$ 12,105,000	\$ 13,024,312	\$ 919,312	\$ 10,988,589
Earnings on investments	147,080	1,114,093	967,013	629,047
Other local	62,000	102,033	40,033	116,016
State	1,810,000	1,711,119	(98,881)	3,754,297
Federal	125,000	15,084	(109,916)	40,224
Total revenues	<u>14,249,080</u>	<u>15,966,641</u>	<u>1,717,561</u>	<u>15,528,173</u>
Expenditures:				
Current:				
Purchased services	6,314,043	3,099,310	3,214,733	6,192,921
Supplies	962,517	1,370,084	(407,567)	1,504,494
Property	6,466,124	6,619,269	(153,145)	5,064,433
Other objects	-	789	(789)	1,061
Debt service:				
Principal retirement	1,704,273	1,644,337	59,936	1,617,823
Interest and other charges	303,345	262,434	40,911	299,868
Total expenditures	<u>15,750,302</u>	<u>12,996,223</u>	<u>2,754,079</u>	<u>14,680,600</u>
Excess (deficiency) of revenues over (under) expenditures	(1,501,222)	2,970,418	4,471,640	847,573
Other financing sources:				
Proceeds from sale of capital assets	165,000	942,606	(777,606)	24,990
Net change in fund balances	(1,336,222)	3,913,024	3,694,034	872,563
Fund balances - beginning	<u>18,396,124</u>	<u>18,396,124</u>	<u>-</u>	<u>17,523,561</u>
Fund balances - ending	<u>\$ 17,059,902</u>	<u>\$ 22,309,148</u>	<u>\$ 3,694,034</u>	<u>\$ 18,396,124</u>

BOX ELDER SCHOOL DISTRICT
Combining Balance Sheet
Nonmajor Governmental Funds
June 30, 2024

	<u>School Lunch</u>	<u>Foundation</u>	<u>Student Activities</u>	<u>Pass-Through Taxes</u>	<u>Total Nonmajor Governmental Funds</u>
Assets:					
Cash and investments	\$ 4,842,887	\$ 1,020,046	\$ 3,609,133	\$ -	\$ 9,472,066
Receivables:					
Property taxes	-	-	-	6,564,127	6,564,127
State	159,120	-	-	-	159,120
Federal	24,299	-	-	-	24,299
Inventories	211,382	-	-	-	211,382
Total assets	<u>\$ 5,237,688</u>	<u>\$ 1,020,046</u>	<u>\$ 3,609,133</u>	<u>\$ 6,564,127</u>	<u>\$ 16,430,994</u>
Liabilities:					
Accounts payable	\$ 32,403	\$ 14,641	\$ -	\$ -	\$ 47,044
Accrued expenses	-	60,700	78,262	-	138,962
Accrued salaries and benefits	72,103	-	-	-	72,103
Total liabilities	<u>104,506</u>	<u>75,341</u>	<u>78,262</u>	<u>-</u>	<u>258,109</u>
Deferred inflows of resources:					
Unavailable property taxes	-	-	-	723,037	723,037
Property taxes levied for future years	-	-	-	5,841,090	5,841,090
Total deferred inflows of resources	<u>-</u>	<u>-</u>	<u>-</u>	<u>6,564,127</u>	<u>6,564,127</u>
Fund balances:					
Nonspendable:					
Inventories	211,382	-	-	-	211,382
Restricted for:					
School lunch services	4,921,800	-	-	-	4,921,800
Scholarships	-	512,462	-	-	512,462
Programs	-	120,447	-	-	120,447
Committed to:					
Foundation	-	311,796	-	-	311,796
Student activities	-	-	3,530,871	-	3,530,871
Total fund balances	<u>5,133,182</u>	<u>944,705</u>	<u>3,530,871</u>	<u>-</u>	<u>9,608,758</u>
Total liabilities, deferred inflows of resources, and fund balances	<u>\$ 5,237,688</u>	<u>\$ 1,020,046</u>	<u>\$ 3,609,133</u>	<u>\$ 6,564,127</u>	<u>\$ 16,430,994</u>

BOX ELDER SCHOOL DISTRICT
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
Nonmajor Governmental Funds
Year Ended June 30, 2024

	<u>School Lunch</u>	<u>Foundation</u>	<u>Student Activities</u>	<u>Pass-Through Taxes</u>	<u>Total Nonmajor Governmental Funds</u>
Revenues:					
Local sources:					
Property taxes	\$ -	\$ -	\$ -	\$ 4,561,690	\$ 4,561,690
Other local	1,466,005	557,268	5,012,422	-	7,035,695
State	1,417,063	-	-	-	1,417,063
Federal	3,064,910	-	-	-	3,064,910
Total revenues	<u>5,947,978</u>	<u>557,268</u>	<u>5,012,422</u>	<u>4,561,690</u>	<u>16,079,358</u>
Expenditures:					
Current:					
Instruction	-	316,180	4,973,605	-	5,289,785
Supporting services:					
School administration	-	-	120,418	-	120,418
Operation and maintenance of facilities	-	-	79,697	-	79,697
School lunch services	6,205,638	-	-	-	6,205,638
Community services	-	-	-	4,561,690	4,561,690
Total expenditures	<u>6,205,638</u>	<u>316,180</u>	<u>5,173,720</u>	<u>4,561,690</u>	<u>16,257,228</u>
Excess (deficiency) of revenues over (under) expenditures / net change in fund balances	(257,660)	241,088	(161,298)	-	(177,870)
Fund balances - beginning	<u>5,390,842</u>	<u>703,617</u>	<u>3,692,169</u>	<u>-</u>	<u>9,786,628</u>
Fund balances - ending	<u>\$ 5,133,182</u>	<u>\$ 944,705</u>	<u>\$ 3,530,871</u>	<u>\$ -</u>	<u>\$ 9,608,758</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, 2024 with Comparative Totals for 2023

	2024			2023
	Final Budgeted Amounts	Actual Amounts	Variance with Final Budget	Actual Amounts
Revenues:				
Local:				
Earnings on investments	\$ 3,500	\$ -	\$ (3,500)	\$ 82,431
Other local	12,000	1,466,005	1,454,005	1,291,897
State	800,000	1,417,063	617,063	772,140
Federal	3,340,000	3,064,910	(275,090)	3,596,581
Total revenues	<u>4,155,500</u>	<u>5,947,978</u>	<u>1,792,478</u>	<u>5,743,049</u>
Expenditures:				
Current:				
Salaries	2,310,040	2,018,215	291,825	1,973,817
Benefits	588,838	557,849	30,989	561,333
Purchased services	137,933	98,212	39,721	118,599
Supplies	3,528,299	3,132,602	395,697	3,015,072
Property	41,000	98,507	(57,507)	38,994
Other objects	326,330	300,253	26,077	312,351
Total expenditures	<u>6,932,440</u>	<u>6,205,638</u>	<u>726,802</u>	<u>6,020,166</u>
Excess (deficiency) of revenues over (under) expenditures / net change in fund balances	(2,776,940)	(257,660)	2,519,280	(277,117)
Fund balances - beginning	<u>5,390,842</u>	<u>5,390,842</u>	<u>-</u>	<u>5,667,959</u>
Fund balances - ending	<u>\$ 2,613,902</u>	<u>\$ 5,133,182</u>	<u>\$ 2,519,280</u>	<u>\$ 5,390,842</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, 2024 with Comparative Totals for 2023

	<u>2024</u>			<u>2023</u>
	<u>Final Budgeted Amounts</u>	<u>Actual Amounts</u>	<u>Variance with Final Budget</u>	<u>Actual Amounts</u>
Revenues:				
Local:				
Contributions	\$ 300,000	\$ 557,268	\$ 257,268	\$ 352,510
Expenditures:				
Current:				
Instruction	291,813	316,180	(24,367)	312,513
Excess (deficiency) of revenues over (under) expenditures / net change in fund balances	8,187	241,088	281,635	39,997
Fund balances - beginning	<u>703,617</u>	<u>703,617</u>	<u>-</u>	<u>663,620</u>
Fund balances - ending	<u>\$ 711,804</u>	<u>\$ 944,705</u>	<u>\$ 281,635</u>	<u>\$ 703,617</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, 2024 with Comparative Totals for 2023

	2024			2023
	Final Budgeted Amounts	Actual Amounts	Variance with Final Budget	Actual Amounts
Revenues:				
Local:				
Other local	\$ 4,400,000	\$ 5,012,422	\$ 612,422	\$ 4,264,553
Expenditures:				
Current:				
Purchased services	509,114	679,081	(169,967)	546,362
Supplies	3,889,753	4,492,912	(603,159)	3,564,834
Property	-	594	(594)	41,310
Other objects	1,133	1,133	-	-
Total expenditures	4,400,000	5,173,720	(773,720)	4,152,506
Excess (deficiency) of revenues over (under) expenditures / net change in fund balances	-	(161,298)	(161,298)	112,047
Fund balances - beginning	3,692,169	3,692,169	-	3,580,122
Fund balances - ending	<u>\$ 3,692,169</u>	<u>\$ 3,530,871</u>	<u>\$ (161,298)</u>	<u>\$ 3,692,169</u>

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, 2024 with Comparative Totals for 2023

	<u>2024</u>			<u>2023</u>
	<u>Final Budgeted Amounts</u>	<u>Actual Amounts</u>	<u>Variance with Final Budget</u>	<u>Actual Amounts</u>
Revenues:				
Local:				
Property taxes	\$ 4,600,000	\$ 4,561,690	\$ (38,310)	\$ 4,099,456
Expenditures:				
Other objects	4,600,000	4,561,690	38,310	4,099,456
Excess (deficiency) of revenues over (under) expenditures / net change in fund balances	-	-	-	-
Fund balances - beginning	-	-	-	-
Fund balances - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

BOX ELDER SCHOOL DISTRICT

COMPLIANCE REPORTS

Year Ended June 30, 2024

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BOX ELDER SCHOOL DISTRICT
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
Year Ended June 30, 2024

Grantor/Pass-through Grantor/Program Title	Assistance Listing Number	Pass-through Entity Identifying Number	District's Program Number	Passed Through to Subrecipients	Beginning Receivable (Unearned)	Receipts	Expenditures	Ending Receivable (Unearned)
U.S. DEPARTMENT OF AGRICULTURE:								
Passed through Utah State Board of Education:								
<i>Child Nutrition Cluster:</i>								
School Breakfast Program	10.553	SBP	8000	\$ -	\$ 5,724	\$ 359,814	\$ 354,279	\$ 189
National School Lunch Program	10.555	NSLF, NSLP, SCA	8000	-	49,431	2,248,089	2,222,769	24,111
National School Lunch Program (Donated Commodities)	10.555	N/A	8000	-	-	432,192	432,192	-
Total child nutrition cluster				-	55,155	3,040,095	3,009,240	24,300
Local Food for Schools Cooperative Agreement Program	10.185	LFS	8000	-	-	30,293	30,293	-
Child Nutrition Discretionary Grants Limited Availability (Equipment)	10.579	EQUF	8000	-	-	22,121	22,121	-
COVID-19 Pandemic EBT Administrative Costs	10.649	PEBT	8000	-	-	3,256	3,256	-
Passed through Box Elder County:								
<i>Forest Service Schools and Roads Cluster:</i>								
Schools and Roads - Grants to States	10.665	N/A	7101	-	-	43,938	43,938	-
Total U.S. Department of Agriculture				-	55,155	3,139,703	3,108,848	24,300
U.S. DEPARTMENT OF EDUCATION:								
Passed through Utah State Board of Education:								
<i>Special Education Cluster (IDEA):</i>								
Special Education Grants to States	84.027	FTFL, STAC	7524, 7551	-	1,470,039	2,037,453	2,365,868	1,798,454
COVID-19 Special Education Grants to States	84.027	ARPI	7525	-	-	283,386	283,386	-
Special Education Preschool Grants	84.173	PRE	7522	-	126,965	255,958	128,993	-
Total special education cluster (IDEA)				-	1,597,004	2,576,797	2,778,247	1,798,454
Education Stabilization Fund (ESF):								
COVID-19 Governor's Education Relief Fund	84.425C	GEER	7230	-	2,940	8,349	5,409	-
COVID-19 American Rescue Plan - Elementary and Secondary School Emergency Relief	84.425U	ARPF	7225	-	735,124	3,186,429	3,302,563	851,258
Total Education Stabilization Fund (ESF)				-	738,064	3,194,778	3,307,972	851,258
Title I Grants to Local Educational Agencies	84.010	T1FT, T1SF	7511, 7801	-	523,691	791,088	1,015,499	748,102
Migrant Education State Grant Program	84.011	MGFT	7548	-	15,703	30,691	25,053	10,065
Career and Technical Education - Basic Grants to States	84.048	FLEA, LDSP, FHE	7035, 7400, 7401	607,804	823,849	1,225,628	986,864	585,085
English Language Acquisition State Grants	84.365	ELFT	7880	-	-	41,553	41,553	-
Supporting Effective Instruction State Grants	84.367	2FT, 2SL	7860, 5295	-	83,214	216,896	222,121	88,439
Student Support and Academic Enrichment Program	84.424	4AFT	7905	-	-	125,283	148,218	22,935
Total U.S. Department of Education				607,804	3,781,525	8,202,714	8,525,527	4,104,338
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES:								
Passed through Utah Department of Health and Human Services:								
<i>Medicaid Cluster</i>								
Medical Assistance Program	93.778	n/a	7699	-	-	678,421	678,421	-
COVID-19 Public Health Emergency Response: Cooperative Agreement for Emergency Response: Public Health Crisis Response	93.354	2227000816	7250	-	6,304	106,057	99,753	-
Total U.S. Department of Health and Human Services				-	6,304	784,478	778,174	-
CORPORATION FOR NATIONAL AND COMMUNITY SERVICE:								
Passed Through Ogden School District:								
AmeriCorps	94.006	N/A	7355	-	-	21,109	21,109	-
TOTAL FEDERAL AWARDS				\$ 607,804	\$ 3,842,984	\$ 12,148,004	\$ 12,433,658	\$ 4,128,638

The accompanying notes are an integral part of this schedule.

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

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, 2024. 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 \$432,192 for the year ended June 30, 2024. 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, 2024 is as follows:

General fund	\$ 10,172,704
Capital projects fund	15,084
Other governmental funds:	
School lunch fund	<u>3,064,910</u>
Total governmental funds	13,252,698
Interest rate subsidy	(15,084)
Universal Service Program for Schools and Libraries (E-Rate)	<u>(803,956)</u>
Total federal revenue reported on the schedule of expenditures of federal awards	<u>\$ 12,433,658</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, 2024, 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 7, 2024.

Report on Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered the District’s internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the District’s internal control. Accordingly, we do not express an opinion on the effectiveness of the District’s internal control.

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

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

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the District’s financial statements are free 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 7, 2024



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, 2024. 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, 2024.

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, 2024, and the related notes to the financial statements, which collectively comprise the District's basic financial statements. We issued our report thereon dated November 7, 2024, 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 7, 2024

BOX ELDER SCHOOL DISTRICT
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
Year Ended June 30, 2024

No matters were reported in prior year.

BOX ELDER SCHOOL DISTRICT
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
Year Ended June 30, 2024

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	No
Noncompliance material to financial statements noted?	No

Federal Awards

Internal control over major federal programs:	
Material weakness identified	No
Significant deficiency identified	No
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 (Assistance Listing Number)

Education Stabilization Fund:
 Governor’s Emergency Education Relief (GEER) Fund (84.425C)
 American Rescue Plan – Elementary and Secondary School Emergency Relief (84.425U)

Dollar threshold used to distinguish between type A and type B programs:	\$ 750,000
Auditee qualified as low-risk auditee?	Yes

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, 2024.

Budgetary Compliance
Fund Balance
Fraud Risk Assessment
Utah Retirement Systems
Public Treasurer's Bond
Internal Control Systems
Public Education Programs

In our opinion, Box Elder School District complied, in all material respects, with the compliance requirements referred to above for the year ended June 30, 2024.

Basis for 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.

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, 2024, the District exceeded budgeted expenditures in the *Student Activities Fund* and *Foundation Fund*.

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

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.

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 *State Compliance Audit Guide*. Accordingly, this report is not suitable for any other purpose.

Squire & Company, PC

Orem, Utah
November 7, 2024

**MONTHLY FINANCIAL REPORT
NOVEMBER 30, 2024**

	ENDING NOV 2024	2024-25	2024-25	Curr Bud vs Actual	Prev Bud vs Actual	2023-24	2023-24
	Description	Proposed	YTD	%	%	YTD	Actual
	Percent of Fiscal Year completed			42%	42%		
	Percent of 9 month contract completed			33%	33%		
1	GENERAL FUND (M&O) FUND (10)						
2							
3	REVENUE:						
4	Local						
5	Property	31,750,300	2,229,067	7.0%	5.0%	1,605,728	32,194,260
6	Tuitions	250,000	138,106	55.2%	17.4%	94,627	542,648
7	Investment Earnings	1,250,000	639,708	51.2%	27.2%	590,644	2,170,032
8	Indirect Costs	325,000		0.0%	0.0%		-2,610
9	Rental Fees/Building/Ft	90,000	68,587	76.2%	16.5%	30,077	181,846
10	Other	990,250	234,092	23.6%	9.1%	140,829	1,548,991
11	State	95,937,450	42,823,230	44.6%	46.5%	44,010,607	94,724,699
12	Federal	5,525,000	1,888,215	34.2%	20.0%	1,811,291	9,063,864
13	Misc./ Fund Bal	5,000	2,554	51.1%	0.0%		
14	TOTAL M & O						
15	REVENUE	136,123,000	48,023,560	35.3%	34.4%	48,283,803	140,423,730
16	Beg Balance	1,642,130		34.4%			1,642,130
17	Less:						
18	Ending Balance	1,722,500					
19	TOTAL M & O FUNDS						
20	available	136,042,630	48,023,560	35.3%	34.0%	48,283,803	142,065,860
21							
22	EXPENDITURES:						
23	Instruction (1000)						
24	Salaries	62,490,300	20,488,776	32.8%	32.3%	19,097,724	59,043,206
25	Benefits	21,205,970	7,839,310	37.0%	28.4%	6,113,968	21,515,194
26	Purchased Serv.	3,824,110	1,122,818	29.4%	21.7%	562,946	2,592,404
27	Supplies/Texbooks	5,385,400	1,414,270	26.3%	36.4%	1,195,124	3,280,254
28	Equipment	1,050,000	110,149	10.5%	7.3%	19,422	265,298
29	Other	850,000	30,042	3.5%	2.3%	19,386	851,426
30	Total	94,805,780	31,005,365	32.7%	30.9%	27,008,570	87,547,781
31							
32	Student Services (2100)						
33	Salaries	4,268,550	1,551,721	36.4%	34.2%	1,567,870	4,583,585
34	Benefits	1,526,620	588,576	38.6%	34.0%	595,273	1,749,225
35	Other	410,000	107,208	26.1%	19.4%	62,041	320,071
36	Total	6,205,170	2,247,505	36.2%	33.4%	2,225,183	6,652,881
37							
38	Instructional Staff (2200)						
39	Salaries	1,925,280	691,600	35.9%	38.2%	679,651	1,781,246
40	Benefits	710,680	270,114	38.0%	39.4%	271,257	688,176
41	Other	662,870	359,669	54.3%	42.7%	324,006	759,454
42	Total	3,298,830	1,321,383	40.1%	39.5%	1,274,915	3,228,876
43							

**MONTHLY FINANCIAL REPORT
NOVEMBER 30, 2024**

ENDING NOV 2024	2024-25	2024-25	Currt Bud vs Actual	Prev Bud vs Actual	2023-24	2023-24
Description	Proposed	YTD	%	%	YTD	Actual
Percent of Fiscal Year completed			42%	42%		
Percent of 9 month contract completed			33%	33%		
44 District Administration (2300)						
45 Salaries	462,770	216,172	46.7%	42.0%	183,659	437,687
46 Benefits	215,820	88,617	41.1%	45.1%	80,096	177,767
47 Purch Services	270,000	105,529	39.1%	36.2%	107,170	296,128
48 Liability Insurance	218,920	229,120	104.7%	0.0%	0	182,427
49 Supplies	65,400	35,893	54.9%	39.1%	19,514	49,953
50 Other	45,500	27,906	61.3%	82.6%	26,364	31,913
51 Total	1,278,410	703,237	55.0%	35.4%	416,803	1,175,875
52						
53 School Administration (2400)						
54 Salaries	5,778,870	2,052,106	35.5%	39.0%	2,012,426	5,163,721
55 Benefits	2,187,420	781,506	35.7%	39.0%	777,808	1,992,425
56 Prof Serv/Travel	121,000	30,494	25.2%	26.5%	26,251	99,082
57 Other	16,500	14,545	88.2%	100.0%	14,169	14,169
58 Total	8,103,790	2,878,651	35.5%	38.9%	2,830,654	7,269,397
59						
60 Business & Support (2500)						
61 Salaries	795,050	291,343	36.6%	41.0%	293,123	714,792
62 Benefits	367,140	109,071	29.7%	40.2%	107,876	268,290
63 Purchased Services	210,060	132,586	63.1%	27.7%	49,968	180,412
64 Other	69,000	129	0.2%	3.4%	316	9,237
65 Total	1,441,250	533,129	37.0%	38.5%	451,283	1,172,731
66						
67 Operation & Maintenance (2600)						
68 Salaries	6,464,160	2,680,753	41.5%	41.3%	2,575,047	6,228,590
69 Benefits	2,310,960	994,825	43.0%	42.9%	984,677	2,297,186
70 Electricity	1,129,450	658,261	58.3%	33.2%	375,246	1,130,920
71 Purchased Service	802,000	358,287	44.7%	44.7%	299,308	670,249
72 Telephone	222,130	18,972	8.5%	38.1%	68,941	180,721
73 Natural Gas	895,300	49,226	5.5%	9.3%	75,874	816,578
74 Prop Insurance	345,000	206,810	59.9%	0.0%		313,870
75 Repair	650,250	91,617	14.1%	28.7%	167,198	582,800
76 Supplies	1,020,000	373,964	36.7%	40.3%	414,306	1,028,927
77 Other	1,000		0.0%	0.0%		350
78 ESSER III					1,726,815	
79 Total	13,840,250	5,432,714	39.3%	50.5%	6,687,412	13,250,192
80						

**MONTHLY FINANCIAL REPORT
NOVEMBER 30, 2024**

ENDING NOV 2024	2024-25	2024-25	Curr Bud vs Actual	Prev Bud vs Actual	2023-24	2023-24
Description	Proposed	YTD	%	%	YTD	Actual
Percent of Fiscal Year completed			42%	42%		
Percent of 9 month contract completed			33%	33%		
81 Transportation (2700)						
82 Salaries	4,200,440	1,408,030	33.5%	32.6%	1,281,518	3,925,597
83 Benefits	1,258,260	499,663	39.7%	35.7%	444,508	1,243,996
84 Purch Serv	352,770	243,688	69.1%	28.7%	141,061	492,284
85 Fuel	913,020	326,147	35.7%	28.6%	243,252	849,960
86 Supplies	605,490	236,496	39.1%	28.3%	158,240	559,681
87 Other/Property	5,000	1,840	36.8%	0.0%		84,524
88 Total	7,334,980	2,715,864	37.0%	31.7%	2,268,578	7,156,042
89						
90 Community Services (3300)						
91 Salary	721,480	314,952	43.7%	37.7%	294,277	781,246
92 Benefits	211,680	92,039	43.5%	39.6%	82,589	208,674
93 Purchased Serv	16,450	4,627	28.1%	26.5%	6,216	23,437
94 Supplies/Util	114,050	28,672	25.1%	40.3%	37,057	91,958
95 Property	13,200	493	3.7%	39.8%	4,708	11,841
96 Other Objects	9,800	2,052	20.9%	33.3%	3,204	9,630
97 Desig. Fund Bal						
98 Total	1,086,660	442,836	40.8%	38.0%	428,051	1,126,786
99 Total Expenditures	137,395,120	47,280,685	34.4%	33.9%	43,591,449	128,580,561
100 Interfund Trans					877	2,127
101 Change Desig Fund Bal						
102 Other/Budget Cuts						
103 TOTAL EXPENDITURERS						
104 M & O	137,395,120	47,280,685	34.41%	33.9%	43,592,326	128,582,688
105						

**MONTHLY FINANCIAL REPORT
NOVEMBER 30, 2024**

ENDING NOV 2024	2024-25	2024-25	Currt Bud vs Actual	Prev Bud vs Actual	2023-24	2023-24
Description	Proposed	YTD	%	%	YTD	Actual
Percent of Fiscal Year completed			42%	42%		
Percent of 9 month contract completed			33%	33%		
106 School Activity Fund (21)						
107						
108 REVENUE:						
109 School Deposits	4,600,000	2,483,443	54.0%	47.1%	2,358,706	5,012,442
110						
111 Other						
112 Total Revenue	4,600,000	2,483,443	54.0%	47.1%	2,358,706	5,012,442
113 EXPENDITURES:						
114 Purchased Services	750,000	121,352	16.2%	25.4%	170,147	668,906
115 Supplies	3,580,000	1,049,844	29.3%	32.1%	1,383,268	4,302,974
116 Equipment/Property	250,000	12,370	4.9%	75.8%	450	594
117 Desig/Other/Adm	20,000	85,433	427.2%	42.4%	84,891	200,133
118 Total Expenditures						
119 School Activity	4,600,000	1,268,999	27.6%	31.7%	1,638,756	5,172,607
120 DEBT SERVICE FUND (31)						
121						
122 REVENUE:						
123 Property Tax	3,222,550	240,892	7.5%	5.0%	191,310	3,835,694
124 Interest	102,220	160,614	157.1%	34.3%	147,114	428,549
125 Other						
126 Total	3,324,770	401,506	12.1%	7.9%	338,424	4,264,243
127 Beginning Bal	5,896,500		0.0%	0.0%		4,412,508
128 LESS:						
129 Ending Balance			0.0%			
130 Funds Available	5,696,520		0.0%	0.0%		5,423,353
131 EXPENDITURE:						
132 Bond Debt	3,521,250	3,020,625	85.8%	90.8%	2,949,773	3,250,398
133 Fees	3,500		0.0%	0.0%		3,000
134 Other Uses						0
135 Total	3,524,750	3,020,625	85.7%	90.7%	2,949,773	3,253,398

MONTHLY FINANCIAL REPORT
NOVEMBER 30, 2024

	ENDING NOV 2024	2024-25	2024-25	Curr Bud vs Actual	Prev Bud vs Actual	2023-24	2023-24
	Description	Proposed	YTD	%	%	YTD	Actual
	Percent of Fiscal Year completed			42%	42%		
	Percent of 9 month contract completed			33%	33%		
136	CAPITAL OUTLAY FUND (32)						
137							
138	REVENUE:						
139	Property Tax	9,140,440	697,060	7.6%	5.0%	649,604	13,024,313
140	Interest	750,000	307,382	41.0%	35.2%	392,575	1,114,094
141	Other	52,000	26,996	51.9%	22.5%	22,401	99,423
142	State	45,000	184,865	410.8%	0.5%	7,115	1,553,498
143	Federal /MBA		10,056	0.0%	0.0%	15,084	16,684
144	Ins./Prop.Recry	20,000	8,414	42.1%	97.9%	920,826	941,006
145	Total Revenue	10,007,440	1,234,773	12.3%	12.0%	2,007,605	16,749,018
146	Lease Revenue MBA						
147	Other Sources(F50)	345,580					2,610
148	Desig. Fund Bal						
149	TOTAL REVENUE CAPITAL						
150	OUTLAY	10,353,020	1,234,773	11.9%	12.0%	2,007,605	16,751,628
151	Beg. Balance	15,195,160					2,638,711
152	Less:						
153	Ending Balance	13,392,180					
154	Capital Outlay Funds						
155	available	12,156,000	1,234,773	10.2%	10.4%	2,007,605	19,390,339

**MONTHLY FINANCIAL REPORT
NOVEMBER 30, 2024**

ENDING NOV 2024	2024-25	2024-25	Curr Bud vs Actual	Prev Bud vs Actual	2023-24	2023-24
Description	Proposed	YTD	%	%	YTD	Actual
Percent of Fiscal Year completed			42%	42%		
Percent of 9 month contract completed			33%	33%		
156 EXPENDITURES:						
157 Oper/Maint			0.0%	0.0%	2,606	3,078
158 Other Equipment		202,881	0.0%	0.0%		121,593
159 Purchased Services	5,000	6,000	120.0%	0.0%	2,500	2,500
160 Technology/Software	2,500,000	294,919	11.8%	59.3%	456,679	1,479,525
161 Improvement			0.0%			
162 Buildings Maint	2,500,000	1,883,654	75.3%	168.6%	877,477	1,239,136
163 Vehicles/Buses	510,000	-48,410	-9.5%	0.0%	47,518	1,624,060
164 Furniture/Equip	1,600,500	478,154	29.9%	0.0%	2,089,791	3,339,265
165 Other Objects/Supplies	190,000		0.0%	0.0%	340	340
166 Vehicle charges	310,000		0.0%			
167 Total Capital	7,615,500	2,614,318	34.3%	44.5%	3,476,911	7,809,497
168 Other/Portables	350,000	281,757	80.5%	0.0%		296,532
169 Grouse Creek	125,000		0.0%	513.1%	349,312	68,080
170 Golden Spike	200,000	-25,240	-12.6%	268.6%	1,520,823	566,168
171 School Small Capital	250,000	127,950	51.2%			
172 HS Athletic Facilities	125,000		0.0%	0.0%		1,067,292
173 Property/Other	1,500,000		0.0%	0.0%	21,712	27,911
174 Total Construction	2,550,000	384,468	15.1%	93.4%	1,891,846	2,025,982
175 Desig. F Bal						
176 MBA/Bond Fee/Fund 50	1,990,500	1,670,509	83.9%	87.9%	1,675,801	1,906,771
177 Other					426	789
178 TOTAL EXPENDITURES *						
179 CAPITAL OUTLAY	12,156,000	4,872,175	40.1%	60.0%	7,044,983	11,743,039
180						

**MONTHLY FINANCIAL REPORT
NOVEMBER 30, 2024**

	ENDING NOV 2024	2024-25	2024-25	Curr Bud vs Actual	Prev Bud vs Actual	2023-24	2023-24
	Description	Proposed	YTD	%	%	YTD	Actual
	Percent of Fiscal Year completed			42%	42%		
	Percent of 9 month contract completed			33%	33%		
181	SCHOOL FOOD SERVICE FUND (49)						
182							
183	REVENUE:						
184	Lunch Sales	1,200,000	453,015	37.8%	25.7%	390,864	1,521,093
185	State	1,200,500	194,240	16.2%	30.8%	437,042	1,417,063
186	Federal	2,575,000	725,032	28.2%	32.3%	850,682	2,632,718
187	Other/Inventory Adj			0.0%	0.0%	0	-55,095
188	TOTAL REVENUE SCHOOL						
189	FOODS	4,975,500	1,372,286	27.6%	30.4%	1,678,587	5,515,780
190	Beg. Balance	5,133,182	5,133,182				5,371,320
191	Less:						
192	Ending Balance	4,133,182					5,133,182
193	School Food Service Funds						
194	available	4,133,182	6,505,468	157.4%	29.2%	1,678,587	5,753,917
195	EXPENDITURES:						
196	Salaries	1,950,000	659,627	33.8%	32.3%	652,882	2,018,213
197	Benefits	550,000	190,076	34.6%	37.1%	206,764	557,845
198	Food/Supplies	2,910,000	951,493	32.7%	30.8%	804,999	2,610,555
199	Equipment	129,000	134,192	104.0%	2.0%	1,978	98,507
200	Other Costs	111,500	19,606	17.6%	22.6%	22,293	98,564
201	Dir/Indirect Costs	325,000	0	0.0%	0.0%		-85,512
202	TOTAL EXPENDITURES SCHOOL						
203	FOODS	5,975,500	1,954,994	32.7%	31.9%	1,688,916	5,298,173
204							

**MONTHLY FINANCIAL REPORT
NOVEMBER 30, 2024**

	ENDING NOV 2024	2024-25	2024-25	Curr Bud vs Actual	Prev Bud vs Actual	2023-24	2023-24
	Description	Proposed	YTD	%	%	YTD	Actual
	Percent of Fiscal Year completed			42%	42%		
	Percent of 9 month contract completed			33%	33%		
205	Foundation Fund (75)						
206							
207	REVENUE:						
208	Total Revenue	350,000	245,359	70.1%	56.5%	315,025	557,267
209	Available Revenue	350,000	245,359	70.1%	56.5%	315,025	557,267
210	EXPENDITURE:						
211	Expenses	350,000	202,800	57.9%	56.2%	177,915	316,704
212	Changes/Desg Fund Bal						0
213	TOTAL EXPENDITURE	350,000	202,800	57.9%	56.2%	177,915	316,704
214							
215	Agency Fund (76)						
216							
217	REVENUE:						
218	Agent Services	32,500	66,154	203.5%	94.6%	22,000	23,250
219	State	6,000		0.0%	0.0%	3,764	4,517
220	Federal	0		0.0%	0.0%		0
221	Other	0		0.0%	0.0%		0
222	TOTAL REVENUE/BB						
223	AGENCY FUND	38,500	66,154	171.8%	92.8%	25,764	27,767
224	EXPENDITURE:						
225	Instruction	1,000	170	17.0%	100.0%	105	105
226	NUCC	35,000	14,004	40.0%	83.8%	28,457	33,971
227	Other	2,500	1,045	41.8%	14.8%	513	3,465
228	Changes/Desg Fund Bal			0.0%	0.0%		
229	TOTAL EXPENDITURES						
230	AGENCY FUND	38,500	15,218	39.5%	77.4%	29,074	37,541
231							
232							
233			SUMMARY			SUMMARY	
234							
235	GRAND TOTAL FUNDS AVAILABLE						
236	ALL FUNDS	162,136,540	58,960,262	36.4%		55,007,914	
237	GRAND TOTAL EXPENDITURE					92%	
238	ALL FUNDS	164,039,870	58,615,497	35.7%		57,121,744	

FUND BALANCES AS OF YEAR ENDED JUNE 30, 2024

Fund Balance	General	Debt Service	Capital Projects	Child Nutrition
Beginning	15,422,715.00	7,536,002.00	18,396,124.00	5,390,842.00
Ending	20,713,864.00	8,546,847.00	22,309,148.00	5,133,182.00
Increase/Decrease	5,291,149.00	1,010,845.00	3,913,024.00	(257,660.00)

POLICY 1035

Board Member Commitments and Ethics

A. Board of Education Commitments

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.

B. 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 **and closed** 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.
8. 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.

POLICY 2182

School Safety

A. Safety Needs Assessment

1. Unless an exception or modification is granted by the state security chief, the District shall ensure that a school safety needs assessment is conducted by December 31, 2024, for each school in the District. A school's assessment is conducted by the school safety specialist in collaboration with the county security chief or designee. The assessment will follow the form or process created by the state security chief and will determine needs and deficiencies regarding
 - a. appropriate school safety personnel (including necessary supports, training, and policy creation for personnel),
 - b. physical building security and safety (including required upgrades to facilities and safety technology), and
 - c. the school's current threat and emergency response protocols (including any emergency response agreements with local law enforcement).
2. The District shall report the results of each school safety needs assessment to the state security chief and the School Safety Center.

[Utah Code § 53G-8-701.5\(1\)\(a\)-\(c\), \(3\) \(2024\)](#)

B. Safety Personnel

1. Unless an exception or modification is granted by the state security chief, the District shall appoint or designate school safety personnel as required by statute and according to the timeline established by the state security chief. The personnel shall include a school safety and security **director specialist** for the District, a school safety and security specialist for each school campus, and (for each school and based on the results of the school safety needs assessment) at least one school resource officer or school guardian or armed school security guard.

[Utah Code § 53G-8-701.5\(2\), \(3\) \(2024\)](#)

[Utah Code § 53G-8-701.8\(1\) \(2024\)](#)

2. School Safety and Security **Director Specialist**

- a. The District school safety and security **director specialist** is the District point of contact for the county security chief, local law enforcement, and the state security chief. The school safety and security **director specialist**:
- 1) Shall collaborate and maintain effective communications with local law enforcement, the county security chief, the District, and school-based behavioral and mental health professionals to ensure adherence with all policies, procedures, protocols, rules, and regulations relating to school safety and security;
 - 2) Shall, as applicable, coordinate security responses among school safety and security specialists, school resource officers, armed school security guards, and school guardians;
 - 3) If the school safety and security **director specialist** is a District employee, shall be a member of the multidisciplinary team;
 - 4) Shall have a valid concealed carry firearm permit; and
 - 5) Shall complete the training requirements for school guardians, for school resource officers, and for armed school security guards.

[Utah Code § 53G-8-701.5\(2\)\(b\) \(2024\)](#)

[Utah Code § 53G-8-701.8\(2\) \(2024\)](#)

[Utah Code § 53-22-105\(1\)\(a\), \(b\), \(d\) \(2024\)](#)

[Utah Code § 53G-8-702 \(2024\)](#)

[Utah Code § 53G-8-703\(4\)\(a\)\(ii\) \(2024\)](#)

[Utah Code § 53G-8-213\(1\)\(a\) \(2024\)](#)

- b. The school safety and security **director specialist** does not have authority to act in a law enforcement capacity. The **director specialist** may take actions necessary to prevent or abate an active threat and may temporarily detain an individual when the **director specialist** has reasonable cause to believe the individual has committed or is about to commit a forcible felony. Except during an active threat, if the **director specialist** is carrying a firearm on school grounds it shall be carried in a concealed manner and may not be displayed or open carried.

[Utah Code § 53G-8-701.6\(2\), \(4\) \(2024\)](#)

[Utah Code § 53G-8-701.5\(2\)\(c\) \(2024\)](#)

3. The school safety and security specialist:

- a. Reports directly to the principal;
- b. Oversees school safety and security practices to ensure a safe and secure school environment for students and staff;
- c. Ensures adherence with all policies, procedures, protocols, rules, and regulations relating to school safety and security through collaborating and maintaining effective communications with, as applicable:
 - 1) The principal;
 - 2) School staff;
 - 3) The school resource officer;
 - 4) The armed school security guard;
 - 5) The school guardian;
 - 6) Local law enforcement;
 - 7) The county security chief;
 - 8) The school safety and security ~~director~~ specialist;
 - 9) The District; and
 - 10) School-based behavioral and mental health professionals;
- d. In collaboration with the county security chief or designee:
 - 1) Conducts the school safety needs assessment; and
 - 2) Conducts a building safety inspection at least annually using the results of the school safety needs assessment to recommend and implement improvements to school facilities, policies, procedures, protocols, rules, and regulations relating to school safety and security;
- e. Serves as a member of the multidisciplinary team;

- f. When deemed necessary by the specialist, conducts a behavioral threat assessment using an evidence-based tool recommended by the state security chief;
- g. Monitors and regularly reports to the principal, local law enforcement, and the Superintendent or designee security risks for the school resulting from either issues with school facilities or the implementation of practices, policies, procedures, and protocols relating to school safety and security;
- h. Coordinates with local first responder agencies to implement and monitor safety and security drills in accordance with policy and applicable procedures and protocols;
- i. Ensures that school staff and, when appropriate, students, receive training on and remain current on the school's safety and security procedures and protocols;
- j. Following an event where security of the school has been significantly compromised, organizes a debriefing regarding strengthening school safety and security practices, policies, procedures and protocols with (as applicable):
 - 1) The principal;
 - 2) School staff;
 - 3) The school resource officer;
 - 4) The armed school security guard;
 - 5) The school guardian;
 - 6) Local law enforcement;
 - 7) The county security chief;
 - 8) The school safety and security ~~director~~ specialist;
 - 9) The District; and
 - 10) School-based behavioral and mental health professionals;

- k. Abides by District, school, and law enforcement policy outlining the chain of command;
- l. During an emergency and as applicable, coordinates with the:
 - 1) School resource officer;
 - 2) School guardian;
 - 3) Armed school security guards;
 - 4) School administrators; and
 - 5) Responding law enforcement officers;
- m. Follows District, school, and law enforcement student privacy policies (including state and federal privacy laws);
- n. Participates in annual training selected by the state security chief; and
- o. Remains current on:
 - 1) A comprehensive school guideline selected by the state security chief;
 - 2) The duties of a school safety and security specialist; and
 - 3) The school's emergency response plan.

[Utah Code § 53G-8-701.6\(3\) \(2024\)](#)

[Utah Code § 53G-8-213\(1\)\(a\) \(2024\)](#)

4. School guardian

- a. A school guardian is a school employee who meets the eligibility requirements and has been approved to be a school guardian by the school's principal (or the Superintendent if a principal applies to be a guardian). A school may designate more than one school guardian. An employee's school guardian status may be revoked at any time by the school principal, county sheriff, or state security chief.

[Utah Code § 53-22-105\(3\), \(8\), \(14\) \(2024\)](#)

- b. A school employee may volunteer to be a school guardian if the employee's regular work duties and responsibilities must require the employee to be physically present at the school's campus while school is in session. The principal, a teacher, or a person whose primary responsibilities require the employee to be primarily present in a classroom to teach, care for, or interact with students are not eligible unless the person is employed at a school with 100 or fewer students, or employed at a school with adjacent campuses as determined by the state security chief, or unless an exception is made by the state security chief.

[Utah Code § 53-22-105\(1\)\(f\) \(2024\)](#)

[Utah Code § 53G-8-701.5\(3\) \(2024\)](#)

- c. To be qualified for designation as a school guardian, an eligible employee must:
 - 1) Satisfactorily complete the initial training for a school guardian within the prior six months;
 - 2) Hold a valid firearm concealed carry permit;
 - 3) Certify to the sheriff of the county where the school is located that the employee has undergone the initial training and intends to serve as a school guardian;
 - 4) Successfully complete a mental health screening selected by the state security chief; and
 - 5) Be approved by the school administrator to be a school guardian.

[Utah Code § 53-22-105\(3\)\(a\) \(2024\)](#)

- d. A school guardian must complete the required annual and biannual training to retain the designation of a school guardian.

[Utah Code § 53-22-105\(1\)\(a\), \(b\), \(3\)\(b\) \(2024\)](#)

- e. A school guardian does not have authority to act in a law enforcement capacity. The guardian may take actions necessary to prevent or abate an active threat and may temporarily detain an individual when the guardian has reasonable cause to believe the individual has committed or is about to commit a forcible felony.

[Utah Code § 53-22-105\(7\) \(2024\)](#)

- f. Except during an active threat, if the guardian is carrying a firearm on school grounds it shall be carried in a concealed manner and may not be displayed or open carried. A guardian may store the guardian's firearm on school grounds only if the firearm is stored in a biometric gun safe, that safe is located in the guardian's office, and the guardian is physically present on school grounds while the firearm is stored in the safe.

[Utah Code § 53-22-105\(5\) \(2024\)](#)

- g. Except when it occurs during a training exercise, a school guardian who points a firearm at an individual during the performance of the guardian's duties shall file a report which describes the incident, identifies the individuals involved, and includes any other information required by the state security chief. The report shall be submitted within 48 hours of the incident to the school administrator, school safety and security **director specialist**, and the state security chief.

[Utah Code § 53-22-105\(11\), \(12\), \(13\) \(2024\)](#)

- h. A school guardian with active status in the school guardian program is not liable for civil damages or penalties if the guardian:
 - 1) Threatens, draws, or otherwise uses a firearm reasonably believing the action to be necessary in compliance with Utah Code § 76-2-402 (regarding use of force in defense of a person); or
 - 2) When carrying or storing a firearm, is acting in good faith and is not grossly negligent.

[Utah Code § 53-22-105\(10\) \(2024\)](#)

[Utah Code § 76-2-402 \(2022\)](#)

5. Armed school security guard

- a. An "armed private security officer" is an individual employed by a contract security company whose primary duty is guarding personal or real property or providing protection or security to the life and well-being of humans or animals and who wears, carries, possesses, or has immediate access to a firearm in the performance of the individual's duties. A "contract security company" is a company that is engaged in business to provide security services to another person, business, or entity on a contractual basis by assignment of an armed or unarmed private security officer. An "armed school security guard" is an armed private security officer who:

- 1) Is licensed as an armed private security officer under Title 58, Chapter 63, Security Personnel Licensing Act;
- 2) Has a valid firearm concealed carry permit; and
- 3) Has undergone training from the county security chief regarding:
 - a) The safe loading, unloading, storage, and carrying of firearms in a school setting;
 - b) The role of armed security guards in a school setting; and
 - c) Coordination with law enforcement and school officials during an active threat.
- b. In order to remain eligible to be assigned as an armed school security guard at a District school, the guard must participate in and satisfy the initial, annual, and biannual training requirements for school guardians.

[Utah Code § 53G-8-704\(1\), \(4\) \(2024\)](#)

[Utah Code § 58-63-102\(3\), \(8\) \(2023\)](#)

[Utah Code § 53-22-105\(1\) \(2024\)](#)

- c. An armed school security guard's responsibilities and duties are as outlined in Policy CED and in the contract between the District and the contract security company employing the guard.

[Utah Code § 53G-8-704\(2\)\(b\), \(3\) \(2024\)](#)

- d. An armed school security guard may conceal or openly carry a firearm at the school at which the guard is employed under the contract between the District and the employing contract security company.

[Utah Code § 53G-8-704\(5\) \(2024\)](#)

- e. An armed school security guard who points a firearm at an individual or aims a conductive energy device at an individual and displays the electrical current shall file a report which describes the incident, identifies the individuals involved, and includes any other information required by the state security chief. The report shall be submitted within 48 hours of the incident to the school administrator, school safety and security ~~director~~ specialist, and the state security chief.

[Utah Code § 53G-8-704\(8\), \(9\) \(2024\)](#)

C. Panic Alert Devices

1. Consistent with the results of the school safety needs assessment, a staff person in each classroom shall be provided with a wearable panic alert device that allows for immediate contact with emergency services or emergency services agencies, law enforcement agencies, health departments, and fire departments. Before the beginning of each school year, all school building personnel shall receive training on the protocol and appropriate use of the panic alert device.

[Utah Code § 53G-8-805\(1\), \(2\) \(2024\)](#)

D. Law Enforcement Access to Security Cameras

1. The District shall make all security cameras in school buildings accessible by a local law enforcement agency and shall coordinate with the local law enforcement agency to establish appropriate access protocols.

[Utah Code § 53G-8-805\(3\) \(2024\)](#)

E. 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.

[Utah Admin. Rules R277-400-8\(5\), \(6\) \(July 11, 2023\)](#)

2. To the extent resources permit, the District shall also develop or incorporate tiered student assistance programs. In developing student assistance programs, the District may coordinate with the State Superintendent and other state agencies.

[Utah Admin. Rules R277-400-8\(3\), \(7\) \(July 11, 2023\)](#)

POLICY 3035

Employee Criminal Background Checks and Arrest Disclosure Requirements

A. Definitions

1. A "licensed employee" is one who holds a valid Utah educator license.
2. A "non-licensed employee" is one who does not hold a current Utah educator license issued by the State Board of Education.
3. A "qualifying volunteer" is a volunteer who will be given significant unsupervised access to a student in connection with the volunteer's assignment. For purposes of this policy, "qualified volunteer" does not include an officer or employee of a cooperating employer which has an internship safety agreement with the District ~~as provided by [Policy 3060 Student Teachers and Interns](#)~~.
4. A "contract employee" is an employee of a staffing service or other entity who works at a District school under a contract.
5. "Personal identifying information" means an individual's current name, former names, nicknames and aliases; date of birth, address; telephone number; driver license number or other government-issued identification number; Social Security number; and fingerprints.
6. "Criminal History Report" is a document generated by the Bureau of Criminal Identification after a search of the State of Utah's criminal history files and/or other state and federal databases designated by applicable law or by the District.
7. "Background Check" means information on an applicant or employee that may include, but is not limited to, Criminal History Reports and driving record reports.

[Utah Code § 53G-11-401\(3\), \(6\), \(7\) \(2024\)](#)

[Utah Code § 53G-11-402\(1\)\(a\)\(iii\) \(2024\)](#)

[Utah Admin. Rules R277-316-2\(5\), \(8\), \(9\), \(11\) \(February 7, 2020\)](#)

B. Employment Screening

1. Utah law requires Background Checks on all prospective employees (i.e., the individual who is selected as the "successful applicant" for a particular job position in

the District), substitutes and coaches (herein referred to cumulatively as the "prospective employee") [Utah Admin. Rules R277-316](#). Accordingly, the District requires each prospective employee to submit to a background check prior to employment or service in the District.

2. At the time a prospective employee makes application for employment with the District, such prospective employee shall fill out an employment application providing the following warning:
 - a. "All references stated in this application will be checked by the District and it is the policy of this District that false information will be grounds for rejecting your application with no further consideration for the position; or, if such false information is discovered after hire, you may be subject to immediate termination for cause. Any false information may also be the grounds for criminal prosecution."
3. All employees seeking employment with the District shall provide personal identifying information including: current name, former names, nicknames, and aliases, date of birth, address, telephone number, driver license number or other government issued identification number, social security number and fingerprints.
4. All employees, qualifying volunteers, and contract employees seeking employment with the District and who are 18 years old or older shall sign a written release, waiver and authorization which authorize the District to request information from the prospective employee's past three employers and supervisors. The release, waiver and authorization shall also authorize the District to contact former employers to obtain a reference check and to conduct a background search into the employee's criminal record, if any, or any other background check as the District deems necessary to satisfy itself of the quality and competence of the prospective employee's credentials.
- ~~5. The prospective employee shall pay the cost of the background check.~~
6. The District shall consider only those convictions which are job-related. The prospective employee shall have opportunity to respond to any information received as a result of the background check.
7. If a current employee is dismissed from employment because of information obtained through a background check, the person shall receive written notice of the reasons for dismissal and shall have an opportunity to respond to the reasons for the dismissal.

8. Each current employee and prospective employee must agree to have his/her fingerprints taken and sign a document of acknowledgment and waiver permitting the District to request a background check of any state or federal criminal history file that the District might deem applicable as a condition of employment.
9. The District shall, for each non-licensed employee and volunteer who will be given significant unsupervised access to a student in connection with the volunteers assignment, collect personal identifying information including: current name, former names, nicknames and aliases, date of birth, address, telephone number, driver license number or other government issued identification number, social security number and fingerprints and submit that personal identifying information to the Bureau of Criminal Identification within the Department of Public Safety.

[Utah Code § 53G-11-402 \(2023\)](#)
[Utah Admin. Rules R277-316-4](#)

C. Licensed Employees - Background Checks

1. The USBE will conduct background checks for all licensed employees in the year in which their license is to be renewed. ~~The employee shall pay the cost of the background check.~~

D. Licensed Employees - Reporting of Arrests and Convictions

1. A Licensed Educator who is arrested for any of the following alleged offenses shall report the arrest within forty-eight (48) hours or as soon as possible to the Superintendent or his/her designee:
 - a. Any matters involving arrests for alleged sex offenses;
 - b. Any matters involving arrest for alleged drug-related offenses;
 - c. Any matter involving arrests for alleged alcohol-related offenses;
 - d. Any matters involving arrests for alleged offenses against the individual under [Utah Code § 76-5](#), Offenses Against the Individual. This Title and Chapter includes, but is not limited to, crimes where a person has assaulted, harassed, abused, neglected, exploited, endangered, kidnapped, murdered, trafficked, raped, sexually assaulted, etc., another person(s); and
 - e. Any matters relating to arrests for violations of the vehicle code for employees who drive motor vehicles as an employment responsibility.

2. A Licensed Educator shall report convictions, including pleas in abeyance and diversion agreements, within forty-eight (48) hours or as soon as possible upon receipt of notice of the conviction, plea in abeyance, or diversion agreement.
3. A Licensed Educator will be immediately suspended from student supervision responsibilities for alleged sex offenses and other alleged offenses which may endanger students during the period of investigation.
4. A Licensed Educator will be immediately suspended from transporting students or driving a public education vehicle for alleged offenses involving alcohol or drugs during the period of investigation.
5. The District will provide adequate due process for the accused employee consistent with [Utah Admin. Rules R277-316](#) and applicable administrative procedures established by the District.
6. The Superintendent or his/her designee shall report a conviction, arrest, or offense information received from a Licensed Educator to the USBE.
7. Records of arrests and convictions shall be placed in the employee's personnel file upon receipt by the District and will:
 - a. Include final administrative determinations and actions following investigation; and
 - b. Be maintained only as necessary to protect the safety of students and/or employees and with strict requirements for the protection of confidential employment information.

E. Non-Licensed Employees - Background Checks

1. The District shall conduct periodic background checks for all non-licensed employees every five (5) years. The employee shall pay the cost of the background check.

F. Non-Licensed Employees - Reporting of Arrests and Convictions

1. A Non-Licensed Employee who is arrested for any of the following alleged offenses shall report the arrest within forty-eight (48) hours or as soon as possible to the Superintendent or his/her designee:
 - a. Any matters involving arrests for alleged sex offenses;

- b. Any matters involving arrests for alleged drug-related offenses;
 - c. Any matters involving arrests for alleged alcohol-related offenses;
 - d. Any matter involving arrests for alleged offenses against the individual under [Utah Code Ann. Title 76, Chapter 5, Offenses Against the Individual](#). This Title and Chapter includes, but is not limited to, crimes where a person has assaulted, harassed, abused, neglected, exploited, endangered, kidnapped, murdered, trafficked, raped, sexually assaulted, etc., another person(s); and
 - e. Any matters relating to arrests for violations of the vehicle code for employees who drive motor vehicles as an employment responsibility.
2. A Non-Licensed Employee will be immediately suspended from student supervision responsibilities for alleged sex offenses and other alleged offenses which may endanger students during the period of investigation.
 3. A Non-Licensed Employee will be immediately suspended from transporting students of driving a public education vehicle for alleged offenses involving alcohol or drugs during the period of investigation, and where reasonable cause exists, an existing employee must submit to a background check.
 4. The District will provide adequate due process for the accused employee consistent with [Utah Admin. Rules R277-316](#) and applicable administrative procedures established by the District.
 5. The Assistant Superintendent over Personnel shall review arrest information and make employment decisions that protect both the safety of students and/or employees and the confidentiality and due process rights of employees.
 6. Records of arrests and convictions shall be placed in the employee's personnel file upon receipt by the District and will:
 - a. Include final administrative determinations and actions following investigation; and
 - b. Be maintained only as necessary to protect the safety of students and/or employees and with strict requirements for the protection of confidential employment information.
- G. When arrest/conviction information is received by the District regarding a Licensed Employee, the Superintendent or his/her designee shall review that information and assess the employment status consistent with [Utah Admin. Rules R277-316-3\(1\)\(b\)](#)

[\(February 7, 2020\)](#) and District policy. The District will also report the arrest to the USBE within forty-eight (48) hours.

- H. When arrest/conviction information is received by the District regarding a Non-Licensed Employee, the Superintendent or his/her designee shall review that information and assess the employee's employment status while considering the Non-Licensed Employee's employment status consistent with applicable Utah law, rules, and regulations, District policy, and any applicable Employment Agreements or Memorandums of Understanding.
- I. Where reasonable cause exists, a current employee may be required to submit to fingerprinting and a criminal background check at the Board's expense prior to the intervallic background check.
- J. An administrator may obtain any information in the possession of the State Office of Education that is relevant to evaluating the employment of a current or prospective employee of the school. If a decision is made not to hire a prospective employee or to take action against a current employee based upon such information, the individual affected shall be given notice of the information and be provided an opportunity to refute or respond to the information. An administrator who, in good faith, discloses or receives information under this section is exempt from civil liability relating to that receipt or disclosure.
- K. The District shall cooperate with the USBE in investigations of Licensed Educators.

References:

- [Utah Code § 53E-6-401](#)
- [Utah Code § 76-5, Offenses Against the Individual](#)
- [Utah Admin. Rules R277-316](#)

Policy 3308

Administrative: Contractual Agreement

- A. The contract year for administrators is 1 July through 30 June. Regardless of contract length, each building administrator has a twelve-month responsibility for the administrator's school or assigned responsibility. Administrators' working days are set annually by the Board of Education on the official District calendar.
- B. District administrators will be evaluated according to [Policy 3304 Administrative: Personnel Evaluation](#) and [Policy 3110 Educator Evaluation](#).
- C. Corrective action, discipline, and termination of Box Elder District Administrators will be handled as outlined in [Policy 3306 Administrative: Personnel Termination](#) and [Policy 3110](#) and the [BESD Employee Corrective Discipline Handbook](#).
- D. Box Elder School District teachers who are employed as administrators will retain accrued leave.
- E. Salary will be paid according to the negotiated Administrator's Salary Schedule.
- F. For placement on the administrative salary schedule the following will apply:

Unit	Administrator	Contract Length
1	Middle/Intermediate Assistant Principals	213 days
2	High School Assistant Elementary/Interm/Middle Principals	218 days
3	Elementary High School Principals/ Specialists	22318 days
4	Middle/Intermediate Principals-Directors	24023 days
5	High School Principals-Executive Directors	24028 days
6	District Directors	242 days
67	Asst. Superintendents	2402 days

POLICY 4061

Curriculum: American Heritage

A. American heritage in the curriculum

1. Classes, including American History, in which the subject matter is relevant, shall include thorough study of **historical documents and principles such as the:**
 - a. **The** Declaration of Independence;
 - b. **The** United States Constitution;
 - c. **The** National Motto;
 - d. **The** Pledge of Allegiance;
 - e. **The** National Anthem;
 - f. **The** Mayflower Compact;
 - g. **The** writings, speeches, documents, and proclamations of the Founders and the Presidents of the United States;
 - h. Organic documents from the pre-Colonial, Colonial, Revolutionary, Federalist and post Federalist eras;
 - i. United States Supreme Court decisions; ~~and~~
 - j. **The Ten Commandments;**
 - k. **The Magna Carta;**
 - l. Acts of the United States Congress, including the published text of the congressional Record; and
 - m. United States treaties.
2. Instruction in American history and government shall include study of forms of government (such as a republic, a pure democracy, a monarchy, and an oligarchy), political philosophies (such as socialism, individualism, and free market capitalism),

the United States' form of government (a compound constitutional republic), and the flag of the United State and the Pledge of Allegiance to the Flag.

[Utah Code § 53G-10-302\(4\) \(2024\)](#)
[Utah Admin. Rules R277-475-4\(2\) \(November 8, 2019\)](#)

B. Civics Graduation Requirement

1. Each student must pass a basic civics test as a condition for graduation from high school unless the student qualifies for an alternate assessment.
 - a. A “basic civics test” means a test that includes 50 of the questions on the civics test form used by the United States Citizenship and Immigration Services.
 - b. A passing score is at least 35 out of 50 questions answered correctly.
 - c. The student may take the test as many times as needed to pass the test.
 - d. A student qualifies to take an alternate assessment if the student is within six months of graduation or if the student has a disability and the alternate assessment is consistent with the student’s IEP.
 - 1) The alternate assessment shall be given in the same manner as the examination given to an unnaturalized citizen and according to [8 CFR § 312.2](#).
 - 2) The District may modify the manner of administration for a student with a disability in accordance with the student’s IEP.)

[Utah Code § 53E-4-205 \(2021\)\)](#)
[Utah Admin. Rules R277-700-8 \(June 7, 2024\)](#)
[8 CFR § 312.2](#)

C. Posting American heritage documents

1. Schools may post copies of American historical documents or historically important excerpts from these documents in school classrooms and common areas as appropriate. If a school decides to post an excerpt from a particular document, the portions omitted should not be deleted for the purpose of censoring religious or cultural content.

[Utah Code § 53G-10-302\(5\), \(6\) \(2024\)](#)

D. Display of the National Motto

1. The national motto of the United States, which is declared by federal statute ([36 U.S.C. § 302](#)) to be “In God we Trust,” shall be displayed in one or more prominent places within each school building in the District, as provided for in [Utah Code § 53G-10-302](#).

[Utah Code § 53G-10-302\(7\) \(2024\)](#)

E. Pledge of Allegiance

1. The pledge of allegiance to the flag shall be recited once at the beginning of each day in each public school classroom in the state and, led by a student in the classroom, as assigned by the classroom teacher on a rotating basis.
2. Each student shall be informed by posting a notice in a conspicuous place that the student has the right not to participate in reciting the pledge.
3. A student shall be excused from reciting the pledge upon written request from the student's parent provided at least once per year.
4. At least once a year, students shall be instructed that participation in the pledge of allegiance is voluntary and not compulsory; and not only is it acceptable for someone to choose not to participate in the pledge of allegiance for religious or other reasons, but students should show respect for any student who chooses not to participate.
5. A public school teacher shall strive to maintain an atmosphere among students in the classroom that is consistent with the principles described above.

[Utah Code § 53G-10-304 \(2020\)](#)

[Utah Admin. Rules R277-475-5 \(October 8, 2019\)](#)

F. Parental Notice and Information

1. The District shall make information available on its website about the flag, respect for the flag and civility toward all during patriotic activities. This information shall include notice about lawful exemptions to the requirement for students to participate in the Pledge of Allegiance, the right of students not to participate in the Pledge of Allegiance, that participation in the pledge of allegiance is voluntary and not compulsory, and not only is it acceptable for someone to choose not to participate in the pledge of allegiance for religious or other reasons, but students should show respect for any student who chooses not to participate. It shall also notify parents that a student may be excused from reciting the Pledge of Allegiance upon a written annual request of the student's parent.

Policy 4061
Adopted
September 9, 2020
First Reading
December 11, 2024

[Utah Admin. Rules R277-475-4\(1\)\(c\) \(October 8, 2019\)](#)
[Utah Admin. Rules R277-475-5 \(October 8, 2019\)](#)

POLICY 4105

Sex Education

A. The following definitions apply in this policy:

1. "Curriculum materials review committee (committee)" means a committee formed at the District or school level, as determined by the Board of Education, that includes parents, health professionals, school health educators, and administrators, with at least as many parents as school employees. The membership of the committee shall be appointed and reviewed annually by August 1 of each year by the Board, shall meet on a regular basis as determined by the membership, shall select its own officers and shall be subject to the Utah Open and Public Meetings Act.
2. Sex education instruction or instructional programs" means any course material, unit, class, lesson, activity or presentation that, as the focus of the discussion, provides instruction or information to students about sexual abstinence, human sexuality, human reproduction, reproductive anatomy, physiology, pregnancy, marriage, childbirth, parenthood, contraception, HIV/AIDS or other sexually transmitted diseases, or refusal skills. While these topics are most likely discussed in such courses as health education, health occupations, human biology, physiology, parenting, adult roles, psychology, sociology, child development, and biology, this rule applies to any course or class in which these topics are the focus of discussion.
3. "Refusal skills" means instruction
 - a. in a student's ability to clearly and expressly refuse sexual advances (by a minor or by an adult),
 - b. in a student's obligation to stop the student's sexual advances if refused by another individual,
 - c. informing a student of the student's right to report and seek counseling for unwanted sexual advances,
 - d. in sexual harassment, and
 - e. informing a student that a student may not consent to criminally prohibited activities or activities for which the student is legally prohibited from giving

- consent, including the electronic transmission of sexually explicit images by an individual of the individual or another.
4. "Maturation education" means instruction and materials used to provide fifth grade students with age appropriate, medically accurate information regarding the physical and emotional changes associated with puberty, to assist in protecting students from abuse and to promote hygiene and good health practices.
 5. "Medically accurate" means verified or supported by a body of research conducted in compliance with scientific methods and published in journals that have received peer review and recognized as accurate and objective by professional organizations and agencies with expertise in the relevant field, such as the American Medical Association.

[Utah Admin. Rules R277-474-2 \(November 7, 2023\)](#)

[Utah Code § 53G-10-402\(1\) \(2024\)](#)

[Utah Code § 53G-10-403 \(2019\)](#)

B. Sex Education Instruction Requirement

1. Subject to parental permission, a student shall receive sex education instruction on at least two occasions during the period that begins with the beginning of grade 8 and ends with the end of grade 12.

[Utah Code § 53G-10-402\(3\)\(a\) \(2024\)](#)

C. Parental Notification and Permission Form Required for Participation

1. Students may not participate in any sex education instruction or instructional program unless, ~~prior to~~ before the student's participation, the school has on file for that student a completed parental notification form relating to that specific instruction or program which indicates that the student's parent authorizes the student to participate. The form shall
 - a. explain a parent's right to review proposed curriculum materials in a timely manner.
 - b. request the parent's permission to instruct the parent's student in identified course material related to sex education or maturation education,

- c. allow the parent to exempt the parent's student from attendance from a class period where the identified sex education or maturation instruction is presented and discussed,
 - d. be specific enough to give parents fair notice of topics to be covered, and
 - e. include a brief explanation of the topics and materials to be presented and provide a time, place and contact person for review of the identified curricular materials.
2. Completed permission forms shall be maintained in the student's education records for a reasonable period ~~of time~~.

[Utah Code § 53G-10-402\(4\)\(a\) \(2020\)](#)

[Utah Code § 53G-10-403 \(2019\)](#)

[Utah Admin. Rules R277-474-2\(8\) \(November 7, 2023\)](#)

[Utah Admin. Rules R277-474-5\(9\) \(November 7, 2023\)](#)

3. ~~If a student is exempted from participation~~ A student may refrain from participation in sex education or maturation education based on religious belief or right of conscience consistent with [Policy 4066 Curriculum: Religious Neutrality](#), ~~the District shall either waive the participation requirement or provide a reasonable alternative to the requirement.~~

[Utah Admin. Rules R277-474-5\(11\) \(November 7, 2023\)](#)

[Utah Code § 53G-10-205 \(2023\)](#)

D. Health and Sex Education Guidelines

1. All health and sex education shall stress the importance of abstinence from all sexual activity before marriage and fidelity after marriage as methods of preventing sexually transmitted diseases. The curriculum and education shall also stress personal skills that encourage individual choice of abstinence and fidelity in marriage.
2. At no time may instruction be provided, including responses to spontaneous questions raised by students, regarding any means or methods that facilitate or encourage the violation of any state or federal criminal law by a minor or an adult.
3. Nothing in this policy precludes an educator from responding to a spontaneous question provided that the response is consistent with this policy.

[Utah Code § 53G-10-402\(2\)\(b\), \(e\)\(i\) \(2024\)](#)

4. The following may not be taught in District schools:
 - a. The intricacies of intercourse, sexual stimulation, or erotic behavior;
 - b. The advocacy of premarital or extramarital sexual activity; or
 - c. The advocacy or encouragement of the use of contraceptives methods or devices.

[Utah Admin. Rules R277-474-3\(1\) \(November 7, 2023\)](#)

[Utah Code § 53G-10-402\(2\)\(b\)\(iii\) \(2024\)](#)

E. Sexual Abuse Prevention and Awareness

1. Schools in the District may provide instruction to elementary school students on child sexual abuse and human trafficking prevention and awareness using the instructional materials approved by the State Board of Education for that purpose. However, before an individual student may receive this instruction, the student's parent must be notified in advance of the instruction and the content of the instruction and of the parent's right to have the student excused from the instruction, given an opportunity to review the instruction materials, and be allowed to be present when the instruction is delivered. A parental permission form (as outlined above) must be received for each student before that student receives the instruction. Upon the written request of a parent, a student shall be excused from the instruction.

[Utah Code § 53G-9-207\(4\), \(5\) \(2024\)](#)

F. Instructional Staff Training and In-service

1. District staff who have responsibility for some aspect of sex education instruction in the District may include administrators, teachers, counselors, teacher's assistants, or coaches, but are not necessarily limited to those categories.
2. In their first year of service or assignment, all newly hired or newly assigned District staff who have responsibility for any aspect of sex education instruction in the District will attend a State-sponsored in-service outlining the sex education

curriculum and the criteria for sex education instruction in any courses offered in the public education system.

3. All District staff who have any responsibility for any aspect of sex education instruction in the District will attend District training outlining the sex education curriculum and the criteria for sex education instruction in any courses offered in the public education system at least once every three years.

[Utah Admin. Rules R277-474-3\(5\) \(November 7, 2023\)](#)

[Utah Admin. Rules R277-474-5\(1\), \(2\) \(November 7, 2023\)](#)

G. Sex Education Curriculum Materials Review Committee

1. The Board of Education shall approve a District Sex Education Curriculum Materials Review Committee. This committee shall be composed of parents, health professionals, school health educators, and administrators, with at least as many parent members as school employee members. The Board shall approve the membership of the committee by August 1 of each year.
2. The District Sex Education Curriculum Materials Review Committee shall meet on a regular basis as determined by the members of the committee, shall select officers, shall establish procedures for operation, shall designate a chair, and shall comply with the Utah Open and Public Meetings Act.

[Utah Admin. Rules R277-474-2\(1\) \(November 7, 2023\)](#)

[Utah Admin. Rules R277-474-5\(3\), \(4\), \(5\) \(November 7, 2023\)](#)

H. Review of Guest Presentations Relating to Sex Education

1. Before any guest speaker or guest presenter may present any information in any District course relating to sex education instruction, the speaker and presenter and the materials to be presented must have been approved by the District Sex Education Curriculum Materials Review Committee.
2. The committee shall not authorize the use of any sex education instructional program which has not been previously approved for use in the District as set forth below regarding curriculum approval.

[Utah Admin. Rules R277-474-5\(5\)\(c\), \(6\) \(November 7, 2023\)](#)

I. Adoption of District Sex Education Instructional Materials

1. The Board of Education shall approve the sex education instructional materials which will be used in the District. The Board shall request that the District Sex Education Curriculum Materials Review Committee provide recommendations regarding the sex education instructional materials to be used in the District. Such recommended materials must be medically accurate and must be consistent with the Health and Sex Education Guidelines set forth above. Following recommendations from the Review Committee, the Board shall consider whether to adopt recommended materials at a public meeting which includes a public hearing on the issue. The proposed materials shall have been made available for review by residents of the District a reasonable time in advance of the meeting. **Prior notice of the meeting shall be given to parents of students who attend District schools and parents shall be given an opportunity to express their views on the materials at the meeting.** If a majority of the Board members present vote to adopt the recommended materials, then the materials may be used in the District. Following adoption of the materials, a resident of the District may appeal regarding the content of the materials by submitting a written appeal to the Board which specifically explains the resident's objections or concerns regarding the materials. The Board shall refer the appeal to the District Sex Education Curriculum Materials Review Committee for recommendations regarding the response to the appeal. The Board shall review the Committee's recommendations and then determine what action, if any, is appropriate.
2. Following adoption of sex education instruction materials which have not previously been approved by the State Instructional Materials Commission, the Board shall report such adoption to the State Board of Education. That report shall provide a copy of the materials, documentation of the adoption of the materials at the Board meeting, documentation that the materials are medically accurate, documentation of the committee recommendations, and the Board's rationale for adopting the materials.
3. The Board of Education shall annually review the decision to adopt the sex education instructional materials used in the District, and shall consider whether to continue use of those materials. The Board's review shall include data for each county that the District is located in regarding teen pregnancy, child sexual abuse, and sexually transmitted diseases and infections, and also shall include data on the number of pornography complaints or other instances reported within the District.

[Utah Code § 53G-10-402\(2\)\(g\)\(ii\), \(h\), \(8\) \(2024\)](#)

[Utah Admin. Rules R277-474-6 \(November 7, 2023\)](#)

J. Monitoring of Sex Education Instruction

1. Each school in the District shall log and track all parental or community complaints and comments resulting from student participation in sex education instruction in the school, including disposition of any complaints made. This information shall be provided to District administration ~~on a monthly basis~~ **monthly** during the school year.
2. District administration shall compile and maintain records of parental or community complaints and comments resulting from student participation in sex education instruction in the District, including disposition of complaints, and shall provide that information to the State Superintendent upon request.

[Utah Admin. Rules R277-474-5\(10\) \(November 7, 2023\)](#)

[Utah Admin. Rules R277-474-7\(3\) \(November 7, 2023\)](#)

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. 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\(1\) \(November 7, 2023\)](#)
[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\(2\), \(6\)\(g\) \(November 7, 2023\)](#)

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\(2\) \(November 7, 2023\)](#)

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\(3\) \(November 7, 2023\)](#)

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\(6\)\(b\) \(November 7, 2023\)](#)

~~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\(31\) \(November 7, 2023\)](#)

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\(1\) \(November 7, 2023\)](#)

POLICY 5000

Equal Educational Opportunity

A. General

1. The Board of Education of the Box Elder School District does not discriminate on the basis of sex in its programs and activities and is required by Title IX and 34 CFR Part 106 not to discriminate on the basis of sex, including but not limited to such discrimination in admission and employment.
 - a. Notice of this policy shall be given to all students seeking admission and their parents and shall be included in student handbooks. Questions about rights under Title IX and about the application of Title IX to the District can be directed to the Title IX Coordinator identified in this policy or to the Assistant Secretary for Civil Rights of the U.S. Department of Education, or both.

[34 CFR § 106.8\(b\)\(1\)](#)
[20 U.S.C. § 1701-21](#)

2. No officer or employee of Box Elder School District when acting or purporting to act in official capacity shall refuse to permit any student to participate in any school activity because of the student's, race, color, creed, sex, national origin, marital status, political or religious belief, physical or mental condition, family, social, or cultural background, ~~or~~ sexual orientation ~~or~~ gender identification.

[Utah Admin. Rules 277-217-2\(23\) \(January 24, 2024\)](#)

3. The District encourages all victims of sex discrimination and persons with knowledge of sex discrimination to immediately report that to the Title IX Coordinator or an administrator. All complainants have the right to be free from retaliation of any kind. Complaints relating to sexual harassment (one form of sex discrimination) are addressed under [Policy 3015 Title IX Sexual Harassment](#) and [Policy 5350 Student Complaints - Resolution](#). Complaints regarding other types of sex discrimination may be addressed through the grievance procedures set out in [Policy 5270 Student Rights and Responsibilities Bullying, Cyberbullying, Hazing, and Abusive Conduct](#) (for students) and [Policy 3000 Employment: Nondiscrimination](#) (for employees).

[34 CFR § 106.8\(c\)](#)

4. ~~The District and its schools and staff shall not provide a sex-designated facility, program, or event of a higher quality to one sex and of a lesser quality to the~~

opposite sex but shall ensure equivalent quality or rotational sharing, including the use of athletic facilities or venues. The District and its schools and staff shall not provide males or females preferred or more advantageous scheduling of facilities, programs, or events in comparison to the opposite sex but shall ensure equivalent scheduling practices or rotational sharing, including the scheduling of athletic events or practices. The District and its schools and staff shall not provide males or females with more sex-designated opportunities than the opposite sex (meaning more than 10% disparity). The District and its schools and staff shall not require males or females to participate or compete against the opposite sex in any sex-designated facility, program, or event. The District and its schools and staff shall not require, give official authorization for, or knowingly allow males or females to use a sex-designated facility in the presence of the opposite sex.

5. [Utah Code § 63G-31-204 \(2024\)](#)

B. Title IX Coordinator

1. The District shall designate one or more employees to serve as Title IX Coordinator. The Title IX Coordinator is responsible and has authority to coordinate the District's compliance with Title IX, including but not limited to responding to complaints of sex discrimination. The designated Title IX Coordinator for the District is:

Name: Emily Williams

Title/Position: Title IX Coordinator

Mailing Address: 960 South Main, Brigham City, UT. 84302

Office Email: emily.williams@besd.net

Telephone: 435-734-4800 ext. 4142

2. Reports about any form of sex discrimination (including sexual harassment) may be made to the Title IX Coordinator by any person (whether or not the discrimination was directed at that person) using any of the contact methods listed above or by any other means and at any time (including during non-business hours).

[34 CFR § 106.8\(a\)](#)

C. Retaliation Prohibited

1. It is prohibited to intimidate, threaten, coerce, or discriminate against any individual for the purpose of interfering with any right or privilege secured by Title IX or implementing regulations or this policy, or because the individual has made a report or complaint, testified, assisted, or participated or refused to participate in any manner in an investigation, proceeding, or hearing relating to any type of sex discrimination. Prohibited retaliation includes acting with the purpose of interfering with any right or privilege secured by Title IX or implementing regulations or this policy by intimidation, threats, coercion, or discrimination. If brought for the purpose of interfering with these rights, prohibited retaliation includes charges against an

individual for violations that do not involve sex discrimination but arise out of the same facts or circumstances as a report or complaint of sex discrimination, or a report or formal complaint of sexual harassment. Reports of retaliation should be made to the Title IX Coordinator designated in this policy. Complaints regarding retaliation against a student may be raised under [Policy 5270](#) or as applicable under [Policy 5350](#) or regarding retaliation against an employee under [Policy 3000](#) or as applicable under [Policy 3015](#).

[34 CFR § 106.71\(a\)](#)

D. Confidentiality

1. Except to the extent required to appropriately respond to complaints of sex discrimination, or as required by law, the District shall keep confidential the identity of
 - a. any individual who reports or complains of sex discrimination (including filing a formal complaint),
 - b. any individual reported to have perpetrated sex discrimination, and
 - c. any witness regarding sex discrimination.
2. Except to the extent that maintaining confidentiality would impair the District's ability to provide supportive measures, the District shall keep confidential any supportive measures provided to a complainant or accused individual. (In appropriately responding to complaints of sex discrimination, the District may need to disclose the identity of individuals for purposes of an appropriate investigation and following the grievance process or for purposes of appropriate supportive measures.) Disclosure is also allowed to the extent permitted by FERPA and its implementing regulations.

[34 CFR § 106.71\(a\)](#)

3. Where a complaint involves allegations of child abuse, the complaint shall be immediately reported to appropriate authorities and the confidentiality of the information will be maintained as required by [Utah Code § 80-2-1005](#). (See [Policy 5090 Child Abuse/Sexual Abuse and Human Trafficking Prevention Training and Reporting](#))

E. Students with Disabilities

1. The District shall provide a free appropriate public education to all students with disabilities identified under [IDEA](#) who are residents of the District between the ages of three and twenty-two who have not graduated from high school, including those in

regular or special education and those who have related services designed to meet the individual educational needs of each qualified student, regardless of the nature or severity of the disability. The District shall comply with federal law concerning education of students with disabilities in the areas of educational setting, evaluation and placement, and procedural safeguards.

[34 CFR § 104.33](#)

[Utah Code § 53E-7-201\(8\) \(2019\)](#)

[Utah Code § 53E-7-202 \(2019\)](#)

[Utah Code § 53E-7-207 \(2019\)](#)

F. Dissemination of Policy

1. Notice of this policy and of the name and contact information of the Title IX Coordinator shall be provided to applicants for admissions or for employment, students, parents of students, employees, and employee associations. The contact information for the Title IX Coordinator shall be prominently displayed on the District's website and in student admission materials and employment application materials. In addition, a copy of this policy shall be published on the District website and included in student admission materials, in employment application materials, in student handbooks, and in materials provided to employees. A copy of this policy shall also be provided to the appropriate officer of each employee association.

[34 CFR § 106.8\(b\)\(2\), \(c\)](#)

POLICY 5027

Foreign Exchange Students

A. Box Elder School District recognizes the value of cultural exchange in accepting students from other countries. However, the quality of the educational experiences for regular and foreign students* can be maintained only when the following policies are in place:

1. The number of slots that will be available will be determined annually by the Utah State Board of Education (USBE). The number of slots will be divided equally between high schools as much as possible. Through mutual agreement a slot may be shifted between schools.
2. The District shall enroll a foreign exchange student if the foreign exchange student:
 - a. Is sponsored by an agency approved by the State Board of Education;
 - b. Attends the same school during the same time period that another student from the school is:
 - 1) sponsored by the same agency; and
 - 2) enrolled in a school in a foreign country; and
 - c. Is enrolled in the school for one year or less.

[Utah Code § 53G-6-707\(6\) \(2022\)](#)

3. ~~Only students sponsored by appropriately licensed agencies with local representatives (living within the district) will be accepted. The Box Elder School District will not "reserve" slots for placement by any one foreign exchange program.~~ **No single agency will be allowed to place more than one student in the Box Elder School District during a given school year, unless vacancies remain unfilled by June 1. Slots will be allocated sequentially, starting with the first agency to apply, followed by the second agency, and continuing in this manner. We will also alternate between the two high schools: for example, Agency A will place a student at High School A, Agency B at High School B, Agency C at High School A, and so on. If vacancies exist after all agencies have had a turn, the process will restart with the first agency. When and if more requests are made than placements available, a rotation between agencies will be determined. Unless placements are unfilled by June 1, no agency**

~~will be permitted to place more than one student in the Box Elder School District during a given school year.~~

4. Requirements

- a. Before enrolling students through an approved foreign exchange student agency, the District shall require the agency to provide a sworn affidavit of compliance, which the District shall maintain. The affidavit shall include the confirmation that the agency:
 - 1) is in compliance with all applicable policies of the Board;
 - 2) has completed a household study, including a background check of all adult residents consistent with [Utah Code § 53E-6-401](#), has been made of each household where an exchange student is to reside;
 - 3) has reviewed the information reviewed through the background checks required by the foregoing paragraph with an appropriate District official;
 - 4) has completed a background study to ensure that the exchange student will receive proper care and supervision in a safe environment;
 - 5) has provided host parents with training appropriate to their positions, including information about enhanced criminal penalties under [Utah Code §76-5-406\(2\)\(j\)](#) for persons who are in a position of special trust;
 - 6) will send a representative to visit each student's place of residence at least monthly during the student's stay in Utah;
 - 7) will cooperate with schools and other public authorities to ensure that no exchange student becomes an unreasonable burden upon the public schools or other public agencies;
 - 8) will give each exchange student, in the exchange student's native language, names and telephone numbers of agency representatives and others who could be called at any time if a serious problem occurs; and
 - 9) will provide alternate placements so that no student is required to remain in a household if conditions appear to exist that unreasonably endanger the student's welfare.

[Utah Code § 53G-6-707\(5\) \(2022\)](#)
[Utah Admin. Rules R277-612-4\(2\), \(3\) \(May 10, 2017\)](#)

5. Appropriately licensed foreign student placement agencies will be responsible for all federal, state, and other required immigration and entrance forms required of non-U.S. Citizens. Box Elder School District will not sponsor individual students. See [Utah Admin. Rules R277-612-4\(2\), \(3\) \(May 10, 2017\)](#) and [Utah Code § 53G-6-707\(5\) \(2022\)](#).
 6. The District shall provide the approved exchange student agency sponsoring a foreign exchange student with a list of names and telephone numbers of individuals not associated with the agency who could be called by an exchange student in the event of a serious problem. The agency shall make a copy of the list available to each of its exchange students in the exchange student's native language.
 7. When an appropriately licensed foreign student placement agency places a student in Box Elder School District and also sponsors a Box Elder School District student who is enrolled in a school in a foreign country, the foreign student may attend without paying tuition. This may occur on a one-to-one basis.
 8. When a local student is not involved in the exchange, foreign students will be required to pay a tuition equal to the calculated average expenditure per student for the previous year less any state reimbursement for that student through the foreign exchange student fund. If more students register than allowed through state funds, foreign students will pay full tuition, this will be determined on a first-come basis. The total cost of tuition must be paid ~~prior to~~ before the student attendsing.
 9. All applications must be submitted to the ~~Director of Student Services Assistant Superintendent over Personnel~~ beginning ~~March 25th~~ April 1st via ~~Google form (posted on the District website)~~ email or no later than June 1 for the school year beginning in the fall. Applications will be considered on a first-come, first-serve basis.
- B. Students who attend Box Elder School District high schools for one year or less on an approved foreign exchange program shall be permitted to participate in all activities associated with completing the high school experience appropriate for the class in which they are enrolled. A one-year experience as a foreign exchange student will not qualify an individual for receipt of a diploma from Box Elder School District high schools. Students may be given a certificate of completion suitable for framing and participate in all activities associated with graduation including the wearing of cap and gown and marching with the graduates.
- C. Inclusion of Foreign Exchange Students in Membership and Attendance
1. The District shall include foreign exchange students in the District and school membership and attendance counts.

*Any student whose parents reside outside the boundaries of the United States and who must apply to the U.S. Immigration for entry to the United States.

Foreign Student Exchange Agency Assurance Form

The (agency) _____ will comply with the following requirements for participation with Box Elder School District for the _____ school year.

My initials as the local agency representative, verifies our agency will comply with the requirements listed below:

_____ The agency has complied with all applicable policies of the Box Elder School District Board of Education regarding foreign students;

_____ A household study, including a background check of ALL adult residents, has been made of each household where an exchange student is to reside, and that the study was of sufficient scope to provide reasonable assurance that the exchange student will receive proper care and supervision in a safe environment;

_____ The host parents have received training appropriate to their positions, including information about enhanced criminal penalties, under Utah Code subsection 76-5-406(10), for persons who are in a position of special trust;

_____ A representative of the exchange student agency shall visit each student's place of residence at least once each month during the student's stay in Utah;

_____ The agency will cooperate with school and other public authorities to ensure that no exchange student becomes an unreasonable burden upon the public schools or other public agencies;

_____ Each exchange student will be given in the exchange student's native language names and telephone numbers of agency representatives and others who could be called at any time if a serious problem occurs;

_____ Alternative placements are readily available so that no student is required to remain in a household, if conditions appear to exist which unreasonably endanger the student's welfare.

_____ The agency is responsible for all federal, state, and other required immigration and entrance forms required of non-U.S. Citizens. See [Utah Admin. Rules R277-612-4\(2\), \(3\) \(May 10, 2017\)](#) and [Utah Code § 53G-6-707\(5\) \(2022\)](#).

Agency Representative (Print name)

Agency Representative Signature

Date

On _____ day of _____; 20, _____
personally appeared before me,

_____ Who is personally known to me

_____ Whose identity I proved on the basis of _____

_____ Whose identity I proved on the oath/affirmation of, a credible witness to be the signer of the above document; and he/she acknowledged that he/she signed it.

State of Utah

County of _____

Notary Public _____

POLICY 5298

Student Courts

A. Board Directive

1. The Board of Education has determined that it is in the best interest of the District to establish the opportunity for students to participate in student courts to resolve issues of a limited nature. The purpose of this policy is to state the issues that may be addressed by student courts and to establish court procedure and jurisdiction.

B. Delegation of Authority

1. The Board hereby delegates limited authority to conduct hearings to student courts. Student courts shall have the authority to act for the Board as first level hearing officers. All decisions by student courts shall be final for those participants who have elected to participate in the student court system, unless the school principal finds the student court's decision to be arbitrary and capricious, in which event the principal shall make an alternative decision which is binding upon the students.

C. Matters Which May Be Decided by Student Court

1. Student courts are hereby delegated authority to resolve only those issues arising out of actions by students which may result in a suspension from school for less than 10 days. Student courts may not resolve issues related to suspensions for more than 10 days, which may require school transfer, or which involve actions under the safe school policy. In addition, student courts shall be open to address grievances of one student against another student that do not involve a school suspension.

D. Members of the Student Court System

1. Student court judges shall be students who have volunteered to be a part of the South Box Elder Youth Court program. ~~have been appointed by educators in the school where the students attend. A supervising educator shall be appointed to administer the student courts. A panel of at least 3 student judges shall be in attendance at each hearing.~~ picked by a randomizing method from a pool of at least 9 student judges. ~~A possible method is to put all of the names of student judges in a container and three names shall be drawn at random by the supervising educator.~~

E. Initiating a Complaint ~~Notification of Court Proceedings~~

1. ~~Any student who is subject to being suspended from school for less than 10 days shall be entitled to seek review of the decision to suspend by filing a grievance in-~~

~~writing with the supervising educator requesting review of the matter by a student court. In addition, any student having a grievance against another student may also file a written statement of grievance requesting review by a student court. A grievance is filed by delivering to the supervising educator in the school attended by the student a written statement requesting review by a student court of the decision to suspend providing a written statement of the cause of the grievance and identifying any witnesses that the grievant desires to have in attendance at a hearing. When feasible, A hearing shall be convened as soon as practicable, usually within two days after receiving notice. The supervising educator Brigham City Police Department shall notify the grieving student, student's guardians, and the school administrator. -all witnesses, the student judges and, if a student has been identified in the grievance as the person against whom the grievance is filed, then that person also shall be notified of the time and place of the hearing. Witnesses and students against whom grievances are filed shall not be compelled to attend if they choose not to participate in the student court process.~~

F. Hearings

1. All hearings shall be held at times that do not interfere with classroom instruction or school programs and activities. The hearing shall be conducted by the panel of at least three (3) student judges. The student participants do not have a right to representation or counsel from others in the hearing. ~~Hearings shall be recorded.~~
2. If the hearing involves suspension of a student, then educators who have investigated the matter shall first state why the student was suspended and present documents and other evidence to support the decision to suspend. Thereafter the student shall be given an opportunity to make a statement and provide additional evidence in support.
3. ~~If the hearing involves a grievance against another student, then the grieving student shall have an opportunity to present his or her side of the case first, with panel judges conducting any interrogation they deem necessary to learn facts of the matter. The grieving student may call witnesses to make statements and answer questions and present any documents or other evidence they deem appropriate that is relevant to the matter before the student court. Thereafter, the student against whom the grievance is filed, if any, may make statements, call witnesses and prevent other evidence.~~
4. A decision of the panel must be decided by at least the majority of ~~last two of the three~~ student judges sitting on the panel. The decision of the student panel of judges shall be rendered immediately and a written statement of the decision shall be delivered to the school principal within 24 hours. The school principal shall give effect to the decision of the student panel unless, upon review of the record created in the hearing, the principal deems the decision to be arbitrary and capricious, in

which event the principal shall make an alternative decision which is binding upon the students.

POLICY 5310

Fundraising and Donations

A. ~~General Policy Statements—District/School-Sponsored Fundraising-Scope of Fundraising and Donations Policies~~

1. This policy applies to all District administrators, licensed educators, staff members, students, organizations, volunteers and individuals who initiate, authorize, or participate in fundraising events or activities for events or activities which are provided, sponsored, or supported by a school; or receive, authorize, accept, value, or record donations, gifts, or sponsorships for the District or individual schools. It is expected that in all dealings, District and school employees will act ethically, consistent with the District's ethics training, the Utah Educator Standards ([R277-217](#)), the Public Officers' and Employees' Ethics Act ([Utah Code § 67-16-1 et seq.](#)), and State procurement law ([Utah Code § 63G-6a-101 et seq.](#))
2. The Box Elder School District Foundation (the "Foundation") is an entity established to receive donations and gifts for the benefit of the District and the District's schools. Any organization or individual wishing to donate cash to a school is encouraged to make such donations through the Foundation.

~~B. Events or activities which are provided, sponsored, or supported by the District or an individual building principal that supports the District or individual school's authorized curricular school clubs, activities, sports, classes or programs that satisfies one or more of the following:~~

C. Definitions

1. "Public funds" for purposes of this policy are defined as money, funds, and accounts, regardless of the source from which the funds are derived, that are owned, held, or administered by the state or any of its political subdivisions, including Districts or other public bodies.

[Utah Code § 51-7-3\(26\) \(2023\)](#)

2. "Provided, sponsored, or supported by a school" means activities, curricular school clubs, camps, clinics, sports, classes or programs or other events or activities that are either authorized by the District or individual school(s) or that satisfy one or more of the following criteria. The activity:

- a. Is managed or supervised by the District or an individual school or a District or school employee in the capacity of the employee's District employment.
- b. Uses the District or school's facilities, equipment, or other school resources.
- c. Is supported or subsidized by public funds including the school's activity funds or minimum school program.
- d. Does not include non-curricular clubs specifically authorized and meeting all criteria of [Utah Code § 53G-7-704 through -707](#).

[Utah Admin. Rules R277-113-2\(15\) \(August 7, 2024\)](#)
[Utah Admin. Rules R277-407-2\(11\) \(August 7, 2024\)](#)

D. General Policy

1. All funds, property, or goods donated or collected through fundraisers become public funds and the property of the District and should be used for the purpose for which they were donated and in accordance with State and District policies. Donations, whether in-kind, cash, or otherwise, shall be complete transfers of ownership, rights, privileges, and/or title in or to the donated goods or services and become exclusive property of the District upon delivery. The District and individual schools are ultimately responsible for the expenditure and allocation of all monies collected and expended through student, school organized fundraising.
2. The District recognizes that fundraising efforts, donations, gifts, sponsorships, and public support vary among schools. The District is committed to appropriate distribution of unrestricted funds and the management of donations and gifts to ensure that the educational opportunities for all students are equal and fair. If the District accepts a donation, it shall prevent potential inequities in schools within the District in distributing the donation.
3. The District is committed to principles of gender equity and compliance with Title IX guidance. The District commits to use all facilities, unrestricted donations and gifts, and other available funds in harmony with these principles. The District reserves the right to decline or restrict donations, gifts, and fundraising proceeds, including those that might result in gender inequity or a violation of Title IX. The benefits derived from donations and gifts should be equitable for all students, comply with Title IX, and be in harmony with Article X of the Utah Constitution.

[Utah Admin. Rules R277-113-10\(2\) \(August 7, 2024\)](#)

4. The collection of money or assets associated with fundraisers for school-sponsored activities, donations, gifts or sponsorships will comply with the District cash receipting policies. The expenditure of any public funds associated with fundraisers for school-sponsored activities, donations, gifts, or sponsorships will comply with the District cash disbursement policies.
5. Fundraising is permitted within the District to allow the District and schools to raise additional funds to supplement events or activities which are provided, sponsored, or supported by a school, as specified in this policy and in accordance with State law and regulations. The District may through its Foundation raise money to offset the cost to the District attributed to fee waivers.

[Utah Admin. Rules R277-407-7 \(August 7, 2024\)](#)
[Utah Admin. Rules R277-408-3\(1\) \(August 7, 2024\)](#)

6. The District and individual schools will comply with all applicable state and federal laws; the State procurement code (Utah Code 63G-6a); State Board of Education rules, including construction and improvements; IRS Publication 526 "Charitable Contributions"; and other applicable IRS regulations.
7. Fundraising activities should not be approved which involve high-pressure sales tactics, yield profits in excess of usual wholesale margins to suppliers of goods sold, would expose students and other participants in the fund-raising activity to risk of personal injury, would expose the school or District to risk of financial loss if the fundraising activity is not successful, or would violate law or district policies.
8. District employees may not direct operating expenditures to outside funding sources to avoid District procurement rules (operating expenditures include equipment, uniforms, salaries or stipends, improvements or maintenance for facilities, etc.)
9. District employees must comply with District procurement policies and procedures, including complying with obtaining competitive quotes and avoiding bid splitting.
10. Donations and gifts should be accounted for at an individual contribution level.
11. Donations, gifts, and sponsorships shall be directed to the District, District program(s), school, or school program(s). Donations, gifts, and sponsorships shall not be directed at specific District employees, individual students, vendors, or brand name goods or services
12. Donated funds shall not compensate public employees, directly or indirectly.

13. If donations or gifts are offered in exchange for advertising or other services, an objective valuation will be performed and a charitable receipt will be issued by the foundation or the business administrator.
14. Donations will not be solicited or accepted in lieu of a fee from a student or parent unless the activity, class, or program for which the donation is solicited will otherwise (without the donation) be fully funded by the District and receipt of the donation will not affect participation by an individual student.

[Utah Admin. Rules R277-407-7\(1\)\(a\) \(August 7, 2024\)](#)

15. Donations or gifts shall not be accepted that advertise or depict products that are prohibited by law for sale or use by minors, such as alcohol, tobacco, or other substances that are known to endanger the health and well-being of students; or, in the opinion of the District, may cause a substantial disruption to the education environment.
16. As required by state law, donations will only be accepted where there is no expectation or promise, expressed or implied, of remuneration or any undue influence or special consideration. District employees are not permitted to accept personal payment or gratuities in any form from a vendor or potential vendor as a precondition for purchase of any product or service.
17. Donations and gifts over \$250 will be provided with an acknowledgment of the contribution from the District for IRS purposes. The acknowledgment will be in the form of a written disclosure in accordance with IRS regulations issued by the foundation or business administrator. These receipts will be generated from the information provided on the "Donations, Gifts, and Sponsorships" form.
18. Gifts to specific school programs of equipment, such as computers and audio-visual equipment, must be approved in advance to assure that the District is not compelled by a gift to undertake expenses in support of the donated equipment or make other management decisions in order to use the gift, such as allocating space to donated equipment, that the District deems to be unwise.

E. Fees for School-Sponsored Activities

1. Fees for events or activities which are provided, sponsored, or supported by a school are governed by [Policy 5230 Student Fees](#).
2. Such events or activities, when properly approved, may:
 - a. Use the school's name, facilities, and equipment.

- b. Utilize District employees and other resources to supervise, promote, and otherwise staff the activity or fundraiser.
 - c. Be insured under the District's risk management policy (pending approval by the District risk manager) or general liability insurance policy.
 - d. Provide additional compensation or stipends for District employees with the approval of the principal or immediate supervisor and under District payroll policies.
3. All fees for school-sponsored events or activities which are provided, sponsored, or supported by a school must be properly established according to [Policy 5230](#). Districts may be responsible for providing student transportation for these activities.
 4. Principals, consistent with District policy, have the responsibility to waive fees, if appropriate. Individual teachers, coaches, advisors, etc. do not have the authority to waive fees.
 5. Annually, each District division, department, or program and individual school will review all planned camps, clinics, activities, and fundraisers and determine those which are provided, sponsored, or supported by a school.

F. Annual Review of Fundraising Activities

1. The District shall annually review all fundraising activities that support or subsidize District or public-school authorized clubs, activities, sports, classes, or programs to determine if the activities are provided, sponsored, or supported by a District school. This review shall be documented.

[Utah Admin. Rules R277-113-9\(5\) \(August 7, 2024\)](#)

G. Authorization and Supervision of Fundraising

1. Authorization and supervision of fundraising for events or activities which are provided, sponsored, or supported by a school:
 - a. Fundraising at the District level shall be approved in writing, prior to the activity, by the superintendent or applicable assistant superintendent/director and supervised by District employee(s) designated by the approver. The approver shall ensure that the activity is appropriately classified as provided, sponsored, or supported by a school.

- b. Fundraising at individual schools shall be approved in writing, prior to the activity, by the principal and supervised by a member of the faculty or other District employee designated by the principal. The approver shall ensure that the activity has been appropriately classified as provided, sponsored, or supported by a school. Principals may approve fundraisers or activities where the expectation is to earn up to \$10,000. Fundraisers expected to earn more than \$10,000 and up to \$50,000 must be approved in writing by the superintendent. Fundraisers expected to earn more than \$50,000 must be approved by the Board of Education.
- c. The sale of banners, advertising, signs, or other promotional material that will be displayed on school property must be approved by the principal before the items are initiated or printed and must meet community standards. Partisan or political advertising and advertising for products that are prohibited by law for sale or use by minors, such as alcohol, tobacco, or other substances that are known to endanger the health and well-being of students, are prohibited.
- d. All fundraising projects for construction, maintenance, facilities renovation or improvement and other capital equipment purchases must be approved in writing by the business administrator, the superintendent, and the Board of Education. (See "Capital Fundraising" below.)

H. General Fundraising Standards

1. The District reserves the right to prohibit, restrict or limit any fundraising activities associated with the District or individual schools. Faculty and student participation in fundraisers is typically voluntary. However, employees may be directed to supervise specific activities as an employment assignment.
2. Schools may not impose a sales quota (or the like) as part of fundraising efforts, and students or parents shall not be required to pay for any unsold items or pay for goals not met.
3. Approval may be denied for fundraising activities that would expose the school or District to risk of financial loss or liability if the activity is not successful.
4. Fundraising activities shall be age appropriate and shall maintain the highest standards of ethical responsibility and integrity.
5. Fundraising revenues should be accounted for at an individual contribution level or participation level. Participation logs should be retained and turned into the accounting office to be included with the deposit detail.

6. Employees who approve, manage, or oversee fundraising activities are required to disclose if they have a financial or controlling interest or access to bank accounts in a fundraising organization or company.
7. Records of all fundraising efforts shall be open to the parents, students and donors, including accurate reporting on participation levels and financial outcomes. This policy does not require the release of students' personally identifiable information protected by FERPA.

I. Student Fundraising

1. "Student fundraising" means an activity or event provided, sponsored, or supported by a school that uses students to generate funds to provide financial support to a school or any of the school's classes, groups, teams, or programs or to benefit a particular charity or for other charitable purposes. It may include the sale of goods or services, the solicitation of monetary contributions from individuals or businesses, or other lawful means or methods that use students to generate funds.

[Utah Admin. Rules R277-408-2\(2\) \(August 7, 2024\)](#)

2. A "student individual fundraiser" is student fundraising where money is raised by an individual student to pay the individual student's fees.

[Utah Admin. Rules R277-408-2\(4\) \(August 7, 2024\)](#)

3. A "student group fundraiser" is student fundraising where the money raised is used for the benefit of the group, team, or organization.

[Utah Admin. Rules R277-408-2\(3\) \(August 7, 2024\)](#)

4. Students may be allowed to participate in optional student individual fundraisers to raise money to offset the cost of the student's fees. However, they may not be required to do so. Required student individual fundraisers are not allowed for any purpose.

[Utah Admin. Rules R277-407-9\(6\) \(August 7, 2024\)](#)

[Utah Admin. Rules R277-408-4\(2\) \(August 7, 2024\)](#)

5. Required student group fundraisers are permitted if approved and conducted according to the requirements of this policy.

[Utah Admin. Rules R277-408-4\(2\)\(c\) \(August 7, 2024\)](#)

6. Participation in fundraising shall not affect a student's grade. Students shall not be required to participate in fundraising activities as a condition of belonging to a team, club or group; however, a student's participation in a program or activity may be reduced if the student does not participate in a required group fundraiser for the activity or program. A request for approval of a required group fundraiser shall describe the nature of the fundraiser and the estimated required participation time for the student and/or parent. Parents and students shall be notified of required group fundraising and how and when the details about the fundraising will be provided to parents and students.

[Utah Admin. Rules R277-408-4\(2\), \(3\), \(4\) \(August 7, 2024\)](#)

7. Competitive enticements for participation in fundraisers are discouraged. If prizes or rewards are offered by a selected fundraising vendor, they should only be awarded to groups, classes or students, and must be disclosed and approved prior to the fundraiser. Rewards, prizes, commissions, or other direct or indirect compensation shall not be received by any teacher, activity, club or group director, or any other District employee or volunteer.
8. Door-to-door sales are prohibited for all students in elementary and middle schools. High school students may participate in one door-to-door campaign per sport, club, or group per year. Suitable procedures must be used by the schools, administrators and supervising faculty to safeguard students and funds collected. Procedures must be clearly communicated to parents.

J. Elementary/Intermediate/Middle/Intermediate School Sponsored Fundraising

1. Each school will be limited to one fundraising activity per year.
 - a. An annual carnival or similar activity may be held in each school, in addition to the one fundraiser listed above. Funds received will be designated for equipment or projects to benefit the school.
2. Additionally, the school Parent Teacher organizations will be permitted to disseminate information about one Parent Teacher organizations fundraising activity through the school, e.g., newsletter, notes sent home with students, or other such uses of school resources or persons.
 - a. Activities sponsored by Parent Teacher organizations will be cost neutral and not utilized to raise additional funds for the organization.

K. High School Sponsored Fundraising

1. Each club, sport, team or group may have one student group fundraising project (selling products or gathering donations) annually.
2. The proposed fundraiser must be submitted to the principal and approved by a committee of five, appointed by the principal, two weeks prior to the beginning of the fundraiser.
3. Projects will be screened to eliminate inappropriate fundraising activities.
4. Approved projects will be scheduled throughout the school year to avoid conflict and excessive fundraising at any given time.
5. Camps/youth clinics, online clothing stores, service opportunities, concessions and UHSAA tournaments are not considered student group fundraising projects.

L. Funds Handling and Recordkeeping

1. All revenues raised from or during activities provided, sponsored, or supported by a District school shall be classified, recorded, and deposited as public funds in compliance with the District's cash handling, program accounting, and expenditure of funds policies. The District shall maintain records in sufficient detail to track individual contributions and expenditures, track overall financial outcomes, and verify compliance with relevant regulations. The District shall make records available to parents, students, and donors except as restricted by state or federal law.

[Utah Admin. Rules R277-113-9\(2\), \(3\) \(August 7, 2024\)](#)

M. Capital Fundraising and Large Donations

1. All fundraising projects, donations or gifts for construction, maintenance, facilities renovation or improvement, and other capital equipment purchases must be approved in writing by the business administrator, the superintendent, and the Board of Education. Prior to the initiation of a large capital drive or specific fundraising drive, the following will be provided to the business administrator for evaluation and recommendation to the superintendent:
 - a. Prospective construction, maintenance or renovation plans and estimated costs
 - b. Proposed naming opportunities
 - c. Proposed fundraising timeline
 - d. Loans or financing agreements

- e. Maintenance or upkeep requirements and costs
- 2. Assurances of compliance with Title IX (e.g., available for use by both male and female students and/or for several purposes or activities).

[Utah Admin. Rules R277-113-10\(2\) \(August 7, 2024\)](#)

- 3. The Superintendent will make a recommendation to the Board of Education. The Board reserves the right to tentatively approve plans, pending fundraising, donations, equity, or other conditions.
- 4. All physical facilities are owned and operated by the District. No part of any school facility or capital equipment may be named for a donor without the express written consent of the Board of Education.
- 5. The District shall only grant naming opportunities that are consistent with the mission and educational objectives of the District. Decisions regarding naming opportunities are within the sole discretion of the Board of Education.

N. Advertising

- 1. To avoid disruption of students' instructional activities, schools shall not be used for distribution of partisan, religious, or commercial advertisements, fliers, bulletins, newspapers, etc.; nor shall such items be placed on vehicles parked on school grounds.
- 2. Principals may permit the school distribution of fliers, bulletins, newspapers, etc. with information regarding nonprofit community youth programs such as Boy Scouts of America, Girl Scouts of America, county and municipal programs, and Little League-type recreation programs.
- 3. Students and employees of the District, including teachers and administrators, shall not act as agents for commercial agents during school hours or contract time.
- 4. A District employee's participation in a private, but education-related, activity must be separate and distinguishable from the employee's public employment. District employees may purchase advertising space to promote private or non-school-sponsored events in the same manner as the general public. The District employee's employment and experience can be used to demonstrate qualifications. The advertisement must clearly state that the activity is not school sponsored. See [R277-107](#) and [Policy 5312 Non-School and Private Fundraising and Donations](#) for specific direction.

O. Types of Donations, Gifts, and Sponsorships

1. Donations should be used for the purpose for which they were donated and in accordance with State and District policies. Donations, whether in-kind, cash, or otherwise, shall be complete transfers of ownership, rights, privileges, and/or title in or to the donated goods or services and become exclusive property of the District upon delivery.
2. *Cash Donations.* Cash donations are welcomed and may be accepted from private individuals, companies, organizations, clubs, foundations, and other appropriate entities. All cash donations will be received in compliance with the District's cash receipting policies. Cash donations may be used to fund or enhance programs, facilities, equipment, supplies, services, etc.
3. Cash donations may not be used to hire regular classroom teachers, thereby altering the staffing ratios. However, classroom assistants, coaching assistants, or specialists of any kind, including individuals who may hold educator licenses, may be hired using the funds received. Donations to fund such positions shall be made to a program, school, division, or department—not directly to individuals—and employment will be processed through the District's Human Resources Department and Payroll Department. The District or school administration reserves the right to decline or restrict these types of donations if they create inequitable environments in the school or inequities that violate Title IX or other laws, are not economically in the best interest of the District, interfere with educational goals, or for any other reason determined by the District or school.

[Utah Admin. Rules R277-113-10\(2\) \(August 7, 2024\)](#)

4. Cash donations shall not be used to augment an employee's remuneration beyond the remuneration associated with the salary schedule of the employee's position.
5. *Products.* The District or individual schools may accept donated products which carry the donor company's name, trademark, logo, or limited advertising on the product (e.g., cups, T-shirts, hats, instructional materials, furniture, office equipment, etc.). These items shall be valued at fair market value at the time of the contribution. If advertising or other services are offered in exchange for the donation or gift, this may alter the contribution amount.
6. *Equipment, Supplies, or Goods.* The District or individual schools may accept donated equipment, supplies, or goods for use in the District or individual schools or school programs. These items shall be valued at the fair market value at the time of

the contribution. If advertising or other services are offered in exchange for the donation or gift, this may alter the valuation amount.

7. *Donor and Business Partner Recognition.* Donor and business partner recognitions may be placed on equipment, furniture, and other donated gifts that are not considered capital or fixed assets. Non-permanent recognitions may be placed on District buildings or structures with written approval from the superintendent. The board may grant approval for the naming of buildings, structures, rooms, or other district facilities; see “Capital Fundraising” above). Principals may authorize banners, flyers, posters, signs, or other notices recognizing a donor or school business partner. Such materials shall feature the school-business partnership and not promote or endorse the business named.

P. Approval and Acceptance of Donations, Gifts, and Sponsorships

1. Donations, gifts, and sponsorships valued at more than \$250 must be documented on the District “Donation, Contribution, or Sponsorship” form. This form must be completed prior to the acceptance of money or goods and must be retained in the District or school accounting records. A copy of the completed form will be sent to the foundation or business administrator, and a receipt for charitable contribution purposes will be issued to the donor.
2. Approval levels are as follows:
 - a. Money, goods, supplies, or in-kind donations, gifts, or sponsorships valued at \$250–\$10,000 must be documented on the District “Donation, Contribution, or Sponsorship” form and be approved by an individual school principal or applicable District department or division supervisor prior to acceptance.
3. Money, goods, supplies or in-kind donations, gifts, or sponsorships valued at \$10,000–\$50,000 must be documented on the District “Donation, Contribution, or Sponsorship” form and be approved by the business administrator and superintendent prior to acceptance.
4. Money, goods, supplies or in-kind donations, gifts, or sponsorships valued at more than \$50,000 must be documented on the District “Donation, Contribution, or Sponsorship” form and be approved by the Board of Education prior to acceptance.
- ~~5. All monies raised through fundraisers for events or activities are considered public funds and must fully comply with the District’s cash receipting and cash disbursement policies. It is expected that in all dealings, District and school employees will act ethically, consistent with the District’s ethics training, the Utah Educator Standards (R277-217), the Public Officers’ and Employees’ Ethics Act~~

~~(Utah Code 67-16-1 et seq.) The District and individual schools will comply with all applicable state and federal laws; the State procurement code (Utah Code § 63G-6a); State Board of Education rules, including construction and improvements; IRS Publication 526 “Charitable Contributions”; and other applicable IRS regulations.~~

~~Utah Code § 51-7-3(26) (2023)~~

- ~~6. Donations should be used for the purpose for which they were donated and in accordance with State and District policies. Donations, whether in-kind, cash, or otherwise, shall be complete transfers of ownership, rights, privileges, and/or title in or to the donated goods or services and become exclusive property of the District upon delivery.~~
- ~~7. The Box Elder School District Foundation (the “Foundation”) is an entity established to receive donations and gifts for the benefit of the District and the District’s schools. Any organization or individual wishing to donate cash to a school is encouraged to make such donations through the Foundation.~~
- ~~8. The District recognizes that fundraising efforts, donations, gifts, sponsorships, and public support vary among schools. The District is committed to appropriate distribution of unrestricted funds and the management of donations and gifts to ensure that the educational opportunities for all students are equal and fair. If the District accepts a donation, it shall prevent potential inequities in schools within the District in distributing the donation.~~

~~Utah Admin. Rules R277-407-7(5) (August 7, 2024)~~

- ~~9. Approval may be denied for fundraising activities that would expose the school or District to risk of financial loss or liability if the activity is not successful.~~

~~Utah Admin. Rules R277-407-7(5) (August 7, 2024)~~

- ~~10. The District is committed to principles of gender equity and compliance with Title IX guidance. The District commits to use all facilities, unrestricted donations and gifts, and other available funds in harmony with these principles. The District reserves the right to decline or restrict donations, gifts, and fundraising proceeds, including those that might result in gender inequity or a violation of Title IX. The benefits derived from donations and gifts should be equitable for all students, comply with Title IX, and be in harmony with Article X of the Utah Constitution.~~
- ~~11. Records of all fundraising efforts are open to the parents, students and donors, including accurate reporting on participation levels and financial outcomes.~~

~~(Information that may identify individual students is protected under the provisions of the Family Educational Rights and Privacy Act (FERPA).)~~

Q. ~~Fundraising activities require prior written authorization as follows:~~

- ~~1. District wide or multiple school fundraising activities require the approval of the superintendent and the building principals that will be affected by the activity.~~
- ~~2. Individual school fundraising activities where the anticipated earnings are less than \$10,000 require the approval of the building principal.~~
- ~~3. Individual school fundraising activities where the anticipated earnings are \$10,000 to \$50,000 require the approval of the building principal and the superintendent.~~
- ~~4. Individual school fundraising activities where the anticipated earnings exceed \$50,000 must be approved by the Board of Education.~~
- ~~5. The sale of banners, advertising, signs, or other promotional material that will be displayed on school property must be approved by the building principal. Political advertising or advertising of products prohibited by law for sale or use by minors is prohibited.~~
- ~~6. All projects dealing with construction, maintenance, facility renovation or improvement or other capital equipment purchases must be approved by the superintendent and the facilities director or the business administrator.~~

R. ~~Students involved in fundraising~~

- ~~1. Participation in fundraising is voluntary, although a student may be required to participate in a school, team, or group-wide fundraiser in order to benefit from the fundraiser. Any fees that are required to participate in the events or activities which are provided, sponsored or supported by a school are subject to fee waiver regardless of whether an eligible student participates in a fundraising activity. Costs that are **not** required to participate in the provided, sponsored or supported activity—either explicitly or implicitly—but are optional costs are not subject to fee waiver but may be covered by funds raised for those students who participate in the fundraiser.~~
- ~~2. Participation in fundraising shall not affect a student's grade, shall not be a condition of belonging to a team or group, or be used as criteria for participation time. A request for approval of a required group fundraiser shall describe the nature of the fundraiser and the estimated required participation time for the student and/or parent. Parents and students shall be notified of required group fundraising and how and when the details about the fundraising will be provided to parents and students.~~

~~a. Utah Admin. Rules R277-407-10(2)(d) (August 7, 2024)~~

- ~~S. Competitive enticements for participation in fundraisers are strongly discouraged, especially when the enticements are aimed at individual students. No rewards may be offered to individual students. No rewards or prizes may be offered to groups or classes unless specifically approved by the school principal and the applicable elementary or secondary assistant superintendent.~~
- ~~1. A sales quota is not permitted, nor is the practice of requiring students to pay for any unsold items.~~
- ~~T. Faculty and staff involved in fundraising~~
- ~~1. Participation in fundraising is voluntary unless directed to supervise a specific activity as an employment assignment.~~
 - ~~2. Rewards, prizes, commissions, or other forms of compensation shall not be received by any teacher, activity, club or group director or any other District employee or volunteer.~~
 - ~~3. Employees who approve, manage, or oversee fundraising activities are required to disclose any conflict of interest that they may have with the fundraising organization or company.~~
 - ~~4. The District reserves the right to prohibit, restrict or limit any fundraising activity associated with the District and/or any school within the District.~~
 - ~~5. Newly constructed schools may exceed the number of fundraisers under the following conditions:~~
 - ~~6. Proceeds are used for equipment purchases.~~
 - ~~7. Fundraisers must be as authorized by this policy.~~
 - ~~8. Fundraisers under this clause may not be conducted for more than five (5) years from the completion and occupancy of the building.~~
 - ~~9. This policy will govern all fundraising done by, in the name of, or in behalf of the school.~~
- ~~U. Elementary/Middle/Intermediate School Sponsored Fundraising~~

- ~~1. Each school will be limited to one (1) fundraising activity per year.~~
- ~~2. Additionally, the school PTA organization will be permitted to disseminate information about one (1) PTA fundraising activity through the school, e.g., newsletter, notes sent home with students, or other such uses of school resources or persons.~~
- ~~3. All fundraising activities involving students shall consistently insist students do not go door-to-door for any purpose. Fundraising instructions shall specify students' involvement is to be limited to family and/or close personal friends.~~
- ~~4. An annual carnival or similar activity may be held in each school, in addition to the one (1) fundraiser.~~

~~V. High School Sponsored Fundraising~~

- ~~1. All proposed fundraising projects for the school year must be submitted in writing to the principal not later than the Friday nearest to October 1.~~
- ~~2. A committee of five (5) appointed by the principal will review all proposed fundraising projects.~~
- ~~3. Projects will be screened to eliminate inappropriate fundraising activities.~~
- ~~4. Recommended projects will be presented to those responsible for authorization by the building principal.~~
- ~~5. Approved projects will be scheduled throughout the school year to avoid conflict and excessive fundraising at any given time.~~
- ~~6. Students involved in door-to-door solicitation should go in groups, not individually.~~

POLICY 5312

Non-School and Private Fundraising and Donations

A. Scope of Policy

1. This policy applies to all District administrators, licensed educators, staff members, students, organizations, volunteers and individuals who initiate, authorize, or participate in fundraising events or activities for events or activities which are provided, sponsored, or supported by a school; or receive, authorize, accept, value, or record donations, gifts, or record donations, gifts, or sponsorships for the District or individual schools. It is expected that in all dealings, District and school employees will act ethically, consistent with the District's ethics training, the Utah Educator Standards ([R277-217](#)), the [Public Officers' and Employees' Ethics Act \(Utah Code § 67-16-1 et seq.\)](#), and [State procurement law \(Utah Code § 63G-6a-101 et seq.\)](#).

B. Definitions

1. "Provided, sponsored, or supported by a school" means activities, fundraising events, clubs, camps, clinics, or other events, or activities that are authorized by the District or individual school(s) that also satisfy one or more of the following criteria. (See [Policy 5310 Fundraising and Donations](#)) ~~The activity:~~
 - ~~a. Is managed or supervised by the District or a District school, or District or District school employee.~~
 - ~~b. Uses the District's or a District school's facilities, equipment, or other school resources.~~
 - ~~c. Is supported or subsidized, more than inconsequently, by public funds, including the District's activity funds or minimum school program dollars.~~
 - ~~d. May include up to one club and one general "service" fundraiser per secondary, and two general "service" fundraisers per elementary per year sponsored by the school. Any additional general "service" fundraisers shall be approved through the Business Administrator.~~
 - ~~e. Does not include non-curricular clubs specifically authorized and meeting all criteria of [Utah Code §§ 53G-7-704 through 707](#).~~

~~[Utah Admin. Rules R277-113-2\(15\) \(August 7, 2024\)](#)~~
~~[Utah Admin. Rules R277-113-2\(11\) \(August 7, 2024\)](#)~~

C. District Interaction with Non-School-Sponsored Activities

1. In interacting with any activity which is not provided, sponsored, or supported by a school, the District shall conduct all transactions at arm's length and may not co-mingle revenue or expenditures of such activities with public (District) funds.

~~[Utah Admin. Rules R277-113-9\(7\) \(August 7, 2024\)](#)~~

D. School Sponsored Service Activities

1. The school board recognizes the importance of service and giving to the overall education of students. Each secondary school is allowed one general fundraiser per year. The school will carefully select a general non-profit organization for the donation. The donation may not go toward an individual or family.

E. Non-School Sponsored Activities and Fundraisers

1. Activities, clubs, groups and their associated fundraisers or other activities, sports, or programs that are not provided, sponsored, or supported by a school MAY NOT:
 - a. use the school's or District's name without express District permission.
 - b. use the District's facilities, equipment, and other assets or staff unless a facilities use agreement is initiated and approved. These agreements follow District policy for other facilities use agreements.
 - c. utilize District employees (in their official capacity) and other resources to supervise, promote, and otherwise staff the activity or fundraiser.
 - d. be insured under a District's risk management or insurance policy. Non-school-sponsored activities must provide their own insurance through a third-party insurer.
 - e. provide additional compensation or stipends for District employees, if the activity is not substantially different from a District employee's regular job functions and duties and outside of employee's contract hours. (See District employee disclosure agreement below.)
 - f. co-mingle public funds and private fundraising proceeds or expenditures.

g. use school records to contact parents or students.

2. Parental notification by a District employee is required if district employees are involved in the planning, administration, advertising, or serving as staff for a non-school-sponsored activity and if District students are involved. This notification shall occur using the “Non-School-Sponsored Parent Notification” form. A copy of this form shall be submitted to the principal by the District employee prior to the event.
3. Funds, donations, or gifts generated through non-school-sponsored activities or events may be donated to the District or to an individual school to support specific programs, teams, groups, clubs, etc. All donations or gifts shall follow the guidance established in the District’s [Policy 2100 Gifts, Donations, and Bequests - Acceptance](#).
4. Non-school-sponsored activities may work in conjunction with the District or an individual school to raise funds. The District may allow these groups to use District facilities at little or no charge in exchange for contributions or percentages of proceeds. The District may choose to provide some level of support or pay for portions of these activities. These arrangements shall be set forth in a written agreement or contract, and all transactions will be conducted as “arm’s-length transactions.” These agreements shall take into consideration the District’s fiduciary responsibility for the management and use of public funds and assets. The terms of these contracts will be approved by the principal, the facilities use agreement approver, and the business administrator. The District will consult with its insurer or legal counsel to ensure risks are adequately considered and managed.

[Utah Admin. Rules R277-113-9\(6\), \(7\) \(August 7, 2024\)](#)

5. Non-curricular clubs specifically authorized under [Utah Code § 53G-7-704 through 707](#) are not considered school-sponsored.

F. Participation in Private or Non-School-Sponsored Events

1. District employees
 - a. May participate in a private but public education-related activity, such as ecclesiastical graduation and firesides, extracurricular travel, etc.
 - b. Must ensure that personal participation in activities is separate and distinguishable from the employee’s public employment, official job title, or job duties.

- c. May not contact students in the District using education records or information obtained through public employment unless the records or information are available to the general public.
 - d. May not use school time to discuss, promote, or prepare for a private or non-school-sponsored activity.
 - e. May offer public education-related services, programs or activities to students, provided they are not advertised or promoted during school time or using any type or amount of school resources.
 - f. May use school or student publications available to the general public to advertise and promote the private or non-school-sponsored activity.
 - g. May not require private or non-school-sponsored activities for credit or participation in school programs.
 - h. Must satisfy all requirements of [Utah Code § 53E-3-512](#), regarding ethical conduct standards, and [R277-107](#), regarding educational services outside of the educator's regular employment.
2. District employees may purchase advertising space to promote private or non-school-sponsored events in the same manner as the general public. The District employee's employment and experience can be used to demonstrate qualifications. The advertisement must specifically state that the activity is not school-sponsored. (See [R277-107-4](#).)
 3. District employees may engage in outside employment with a private entity or other separate organizations that does not interfere with District duties or job functions. Employees must complete the District disclosure agreement annually when engaging in outside employment that is similar to the employee's official job duties or functions.
 4. Parental notification is required if District students are recruited to participate in these activities.
 5. District employees may not set up bank accounts for activities or fundraisers associated with District responsibilities or job functions.
 6. District employees may not direct fees or fundraiser proceeds from school-sponsored activities to outside entities.

7. District employees may not direct operating expenditures to outside funding sources or groups to avoid District procurement rules (such as equipment, uniforms, salaries or stipends, improvements, maintenance for facilities, etc.).
8. District employees must comply with District procurement policies and procedures, including complying with competitive quotes; bid splitting; and not accepting gifts, gratuities, or kickbacks from vendors or other interested parties.

Non-School Sponsored Event
(Date letter is sent)

Dear Parent,

On _____ (date) your student will have the opportunity to participate in

_____ .

Please be aware that this is a Non-School Sponsored ~~event~~ ~~Trip~~ that is being offered by a Box Elder School District employee but is not an activity planned or provided for by the school district. Please also be aware that any communication regarding the Non-School Sponsored Event should only be directed to the person responsible for planning the trip. Box Elder School District assumes no responsibility or liability for any activity or action related to this Non-School Sponsored activity. Moreover, Box Elder School District has no insurance coverage that is applicable to the event and its activities.

Sincerely,

Principal

Box Elder School District

NON-SCHOOL SPONSORED EVENT VERIFICATION NOTICE

As the parent of _____, I understand that by receiving and signing this form that I am aware the **event trip** my student is going on is a non-school sponsored trip. I also understand that it is my responsibility to communicate only with the sponsor of this trip and not other Box Elder School District personnel concerning this trip. Box Elder School District assumes no responsibility or liability for any activity or action related to this non-school sponsored **event activity**. Moreover, Box Elder School District has no insurance coverage that is applicable to the trip and its activities.

Parent Signature: _____ Print Name: _____

Student Signature: _____ Print Name: _____

Sponsor Signature: _____ Print Name: _____

Date: _____

*This form must be returned by the parent to the sponsor and the school principal at least 30 days before the trip begins.

Box Elder School District

Non-School Sponsored Parental Notification Form
Policy 5312

School _____

Teacher or Employee _____

Event _____

Date _____

Number of Students Attending _____

I certify:

All Parents have been notified and Notification Forms Received have been filed with School Principals Office. All approvals have been secured from school principal. I understand that I may not use the District's name, facilities, or employees, without express District permission. I also understand that this event will not be insured under the District's risk management or insurance policy. There will not be any compensation paid to District employees by the District or other means if the activity is not substantially different from the District employee's regular job functions and duties and outside of employee's contract hours. That I have not used school records to contact parents or students.

Signature of Person Responsible _____

Print Name _____

POLICY 6000

Public Records Access and Management

A. Policy Purpose

1. 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.

[Utah Code § 63G-2-701 \(2019\)](#)

B. Privileged Document

1. 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.
2. A person may request access to the District's records free of charge, if that person meets the requirements set forth in this policy.

C. Records Officer

1. 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 \(2012\)](#)

D. Public Records

1. 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 \(2018\)](#)

E. Appropriate Requester of Records

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, **a daily calendar, personal notes prepared by the originator for the originator’s own use or for the sole use of an individual for whom the originator is working**, 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-2-103\(25\)\(b\) \(2024\)](#)

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

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

[Utah Code § 63G-2-106 \(2022\)](#)

F. Availability of Public Records

1. 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

1. 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. Student Records

1. 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. Availability of Private Records

1. 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\(1\) \(2024\)](#)

J. Controlled Records

1. 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.

- a. 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 \(2008\)](#)

K. Availability of Controlled Records

1. 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\(2\)\(a\) \(2024\)](#)

L. Protected Records

1. 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](#);
 - a. 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.

- b. 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;
- c. 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;
- d. 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
 - 1) Requires the statement to be given under threat of employment disciplinary action and
 - 2) Gives the employee assurance that the statement cannot be used against the employee in any criminal proceeding.
- e. 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 \(2024\)](#)

M. Availability of Protected Records

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

[Utah Code § 63G-2-202\(4\) \(2024\)](#)

- N. Exempt records include student records which are protected by the Family Educational Rights and Privacy Act.

O. Copyrighted or Patented Materials

- 1. 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\(25\)\(b\)\(iv\) \(2024\)](#)
[Utah Code § 63G-2-305\(36\) \(2024\)](#)

P. Sharing Records

1. Access to District records may be obtained under the following procedures:
 - a. 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.
 - b. 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 \(2019\)](#)

- c. 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:
 - 1) the requester seeks only to inspect the records;
 - 2) the requester seeks to inspect and obtain copies of records; or
 - 3) the requester seeks to have the District identify and provide copies of the requested records, without prior inspection by the requester.
 - 4) 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\(13\) \(2023\)](#)

Q. Access to District Records

1. 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.

2. 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 \(2023\)](#)

R. Fees for Search and/or Duplication of Records

1. 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.

- a. 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.
- b. 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 \(2022\)](#)

S. Appeals Process

1. 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 \(2024\)](#)

- a. An appeal of an access denial 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. An appeal of denial of a fee waiver request is made by filing a notice of appeal with the Superintendent within 30 days after the requester is notified of the denial.

[Utah Code § 63G-2-401\(1\) \(2024\)](#)

- b. 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.
 - 3) 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\(2\), \(3\) \(2024\)](#)

- c. 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\(4\) \(2024\)](#)

- d. 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\(5\) \(2024\)](#)

- e. 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 **or affirms the fee waiver denial**, this notice shall state
- 1) **that the requester has the right under [Utah Code § 63A-12-111](#) to request the government records ombudsman to mediate the dispute between the requester and the District concerning the access denial or fee waiver denial,**
 - 2) that the appealing party has the right to appeal the decision to the State Records Committee or to a state District court,
 - 3) **the time limits for filing an appeal, including an explanation of the suspension of the time limits to appeal to the State Records Committee or to petition for judicial review that apply if the requester seeks mediation under [Utah Code § 63A-12-111](#), and**
 - 4) the name and business address of the executive secretary of the State Records Committee **and of the government records ombudsman.**
- f. 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. **If the requester submits a request for the government records ombudsman to mediate the dispute, then the time for filing a notice of appeal with the State Records Committee or filing a petition for judicial review is suspended for the period that begins with the date of the mediation request and runs until the earlier of the date that the ombudsman certifies in writing that the mediation is concluded or certifies that the mediation did not occur or was not concluded because of lack of required consent.**
- [Utah Code § 63G-2-401\(7\) \(2024\)](#)
[Utah Code § 63G-2-403\(1\) \(2024\)](#)
[Utah Code § 63G-2-404\(1\) \(2024\)](#)
- g. 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\(8\) \(2024\)](#)

T. Retention of District Records

1. 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.
2. 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.

U. Amendment of Records

1. 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.

V. Request to Amend

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\(2\)\(b\) \(2008\)](#)

W. Response

1. 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\(5\), \(6\) \(2008\)](#)

X. Notice to Provider of Information

1. The District shall 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:
 - a. The record series that includes the information;
 - b. The reasons the person is asked to furnish information that could be classified as a private or controlled record;
 - c. The intended uses of the information;
 - d. The consequences for refusing to provide the information;
 - e. 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
 - f. The reasons and circumstances under which the information may be shared with or provided to other persons or governmental agencies.
 - g. 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 6015

School Community Councils

- A. Each public school in the District, in consultation with the School Board, shall establish a school community council at the school building level.
- B. A school or District administrator may not prohibit or discourage a community council from discussing issues, or offering advice or recommendations, regarding the school and its programs, school district programs, the curriculum, or the community environment for students.
- C. The Board may ask school community councils for information to inform Board decisions and may also ask school community councils to address local issues at the school community council level before bringing those issues to the Board.
- D. The Board shall report approval dates of required plans (listed below) to the State Board of Education.

[Utah Code § 53G-7-1202\(1\)\(d\), \(2\) \(2024\)](#)

E. Purposes of Community Councils:

- 1. The purposes of school community councils are to involve parents of students in decision making at the school level, improve the quality of education of students, prudently expend School LAND Trust Program money, and increase public awareness of school trust lands and related land policies, management of the State School Fund, and educational excellence.

[Utah Code § 53G-7-1202\(2\) \(2024\)](#)

F. Composition of Councils

- 1. Each school community council shall consist of school employees (including the school's principal) and parents of students who are attending the school.
- 2. The recommended composition of school community councils for high schools is six parent members and four school employee members (including the principal). The recommended composition of school community councils for other schools is four parent members and two employee members (including the principal). The school community council is not required to have the recommended composition and can by majority vote of a quorum of the council determine how many members the

council will have, provided that there are at least two school employee members and at least two more parent members than school employee members.

3. The number of parent members of a school community council who are not educators employed by the school district shall exceed the number of parent members who are educators employed by the school district. If, after an election, the number of parent members who are not educators employed by the school district does not exceed the number of parent members who are educators employed by the school district, the parent members of the school community council shall appoint one or more parent members to the school community council so that the number of parent members who are not educators employed by the school district exceeds the number of parent members who are educators employed by the school district.
4. Each community council shall elect a chair from its parent members and a vice chair from its parent members or school employee members other than the principal.

[Utah Code § 53G-7-1202\(4\), \(5\)\(j\) \(2024\)](#)

G. Notice of Available Community Council Positions

1. At least 10 days before the date of a community council election, the principal of the school or designee shall provide notice to each school employee or parent of the opportunity to vote in, and run as a candidate in, the election. The notice shall include:
 - a. The dates, times, and location of the election;
 - b. A list of council positions that are up for election;
 - c. Instructions for becoming a candidate for a community council position;
 - d. The location where a ballot may be cast; and
 - e. The means by which a ballot may be cast, whether in person, by mail, or by electronic transfer.
2. At least once per year, on or before October 20, the principal shall post on the school website
 - a. an invitation to parents to serve on the school community council;
 - b. the dollar amount the school receives each year from that program;

- c. a copy or link to the school's current Teacher and Student Success Plan;
- d. approved minutes of the school's council meetings for at least a year;
- e. a proposed council meeting schedule for the year;
- f. a means to directly contact the members of the school community council;
- g. a copy or a link to the school's plan or final report for the most recent two years, consistent with [Utah Code § 53G-7-1206](#);
- h. and a copy of or link to the school's current year plan.

[Utah Code § 53G-7-1202\(5\)\(c\) \(2024\)](#)
[Utah Admin. Rules R277-491-3\(1\) \(July 22, 2022\)](#)
[Utah Admin. Rules R277-491-4\(2\) \(July 22, 2022\)](#)

H. Selection of School Employee Members

1. The principal shall serve as an ex officio member with full voting privileges. A school administrator may not serve as chair or vice chair of the school community council.
2. Employee members shall be elected by secret ballot by a majority vote of the school employees. The employee member election shall be held in the same season as the election for parent or guardian members. The principal, or the principal's designee, shall oversee the elections. Results of the election shall be made available to the public upon request.
3. If the number of employee candidates is less than or equal to the number of open employee positions, no election is required.
4. If an employee position on the council remains unfilled following an election or after appointment when no election is required, the other employee members of the council shall appoint an employee to fill the position.

[Utah Code § 53G-7-1202\(5\)\(a\), \(d\), \(e\)\(ii\) \(2024\)](#)

I. Selection of Parent Members

1. Parent members shall be elected by secret ballot by a majority vote of those voting in an election held at the school. Only parents of students attending the school are eligible to vote in this election. However, when elections are held in the spring, parents of students who will be attending the school in the fall are eligible to vote

and to be candidates. Ballots cast in this election shall be deposited in a secure ballot box.

2. If the number of parent candidates is less than or equal to the number of open parent positions, no election is required.
3. School community councils may establish procedures that allow for ballots to be clearly marked and mailed to the school in the case of geography or school distances that would otherwise discourage parent participation. Hand-delivered or mailed ballots shall meet the same timelines for voters voting in person. Schools may allow parents to vote by electronic ballot through a District-approved election process consistent with this policy. If a school allows voting by electronic means, the opportunity shall be clearly explained on the school's website including:
 - a. directions for electronic voting;
 - b. security provisions for electronic voting;
 - c. a statement to parents and community members that violations of a school's voting procedures may disqualify a parent's vote or invalidate an election, or both.
4. The principal, or the principal's designee, shall oversee the elections. Results of the election shall be made available to the public upon request. Following the election, the principal shall enter and electronically sign a principal's assurance on the School LAND Trust website, affirming the school community council's election, that unfilled positions were filled by appointment as necessary (consistent with [Utah Code § 53G-7-1202\(5\)](#)), and that the council's bylaws or procedures comply with law.

[Utah Admin. Rules R277-491-4\(1\) \(July 22, 2022\)](#)
[Utah Admin. Rules R277-491-3\(3\)\(a\) \(July 22, 2022\)](#)
5. Any parent who qualifies to be a candidate may file or declare himself or herself as a candidate for election to the council. An individual qualifies to be a candidate if she or he is the parent of a student who will be enrolled at the school during the parent's term of office; however, if the parent is also an educator employed at the school, the parent is not eligible to be a "parent" candidate or member of the council.
6. The election for the parent members shall be held in the spring or in the fall, as determined by each school's principal. However, once the election season has been determined, it must remain the same for at least four years before it can be changed.
7. Spring elections for parent members shall be scheduled by the principal on a date or dates such that the election is completed before the last week of school. For spring elections, the school community council shall attempt to notify the parents of

incoming students of the opportunity to run for the council and shall provide those parents with the opportunity to vote in the election.

8. Fall elections for parent members shall be scheduled by the principal on a date or dates near the beginning of the school year.
9. If a parent position on the council remains unfilled following an election or after appointment when no election is required, the other parent members of the council shall appoint a parent who meets the above qualifications to fill the position.

[Utah Code § 53G-7-1202 \(2040\)](#)

J. Term of Office

1. Elected or appointed members of the council shall serve a two year term beginning either the first day of the school year (for spring elections) or on November 1 (for fall elections). However, terms shall be staggered so that no more than approximately half of council members stand for election in any one year. A member's term shall be extended as needed until his or her replacement's term begins (for example, to avoid a gap that would result from a shift from one election season to the other). A school community council member may serve successive terms so long as the member continues to meet the eligibility requirements to be a parent member or an employee member. If a change to a statute or regulation affects the composition of the council, a council member who was elected or appointed before the change may complete the term to which she or he was elected.

[Utah Code § 53G-7-1202 \(2024\)](#)

[Utah Admin. Rules R277-491-3\(4\) \(July 22, 2022\)](#)

K. Updating Council Membership

1. By or before October 20 of each year, the principal shall enter the names of the council members on the state School LAND Trust Program website.

[Utah Code § 53G-7-1202\(5\)\(g\) \(2024\)](#)

L. Duties of Councils

1. Each school community council shall advise and make recommendations to the school, school district administrators, and the local school board regarding the school and its programs, school district programs, and other issues relating to the community environment for students. School community councils shall report on a plan at least annually to the Board and shall cooperate with State Board of Education monitoring and audits. Councils may also advise and inform the Board

and other members of the school community regarding the uses of School LAND Trust Program funds. They shall also encourage participation on the council and may recruit potential applicants to apply for open council positions. Councils shall establish clear written procedures which govern removal from office of members who move away or who consistently do not attend meetings, as well as additional clarifications to assist in the efficient operation of the council consistent with the law and with Board rule.

[Utah Code § 53G-7-1202\(2\) \(2024\)](#)

[Utah Admin. Rules R277-491-6\(1\)\(b\)\(iii\), \(2\) \(July 22, 2022\)](#)

2. Each school community council shall also:
 - a. Create a School LAND Trust Program and LAND Trust plan for the school in accordance with [§ 53G-7-1206](#); and
 - b. Advise and make recommendations to school and district administrators and the school board regarding the school and its programs, school district programs, a child access routing plan in accordance with [§ 53G-4-402](#), safe technology use and digital citizenship, the school's positive behaviors plan, and other issues relating to the community environment for students.

[Utah Code §53G-7-1202\(3\) \(2024\)](#)

3. Each school community shall also provide for education and awareness on safe technology use and digital citizenship that empowers students to make smart media and online choices and students' parents or guardians to know how to discuss safe technology use with their students. ("Digital citizenship" means the norms of appropriate, responsible, and healthy behavior related to technology use, including digital literacy, ethics, etiquette, and security.) Each school community council shall also partner with the school's principal or other administrators to ensure that adequate on- and off-campus Internet filtering is installed and consistently configured to prevent viewing of harmful content by students and school personnel. Each school community council shall also work with students, families, and educators to incorporate safety principles at the school and hold at least an annual discussion with the school's principal and District administrators regarding safety principles at the school and District level in order to coordinate the school community council's effort to develop and incorporate safety principles at the school. ("Safety principles" means safety principles that, when incorporated into programs and resources, impact academic achievement by strengthening a safe and wholesome learning environment, including continual efforts for safe technology utilization and digital citizenship.) To fulfill these duties, a school community council may create a subcommittee and may also partner with one or more non-profit organizations.

[Utah Code § 53G-7-1202\(1\)\(a\), \(e\) \(3\)\(a\)\(iii\), \(iv\), \(v\), \(b\) \(2024\)](#)

4. To assist the community council in fulfilling these responsibilities, the principal shall annually provide the council with a report which summarizes the current safety principles and practices used by the District and school regarding technology and digital citizenship, including
 - a. information on internet filtering protocols for school and District devices which access the internet,
 - b. instructional practices, monitoring, and reporting procedures, and
 - c. required internet safety training provided to a student and parent by the school or the District.

[Utah Admin. Rules R277-491-6\(3\) \(July 22, 2022\)](#)

M. Duties of Council Chair

1. With respect to meetings, the school community council chair (or designee) shall:
 - a. Set each meeting's agenda;
 - b. Conduct each meeting according to the council's rules;
 - c. Keep written minutes which meet the requirements of this policy and law; and
 - d. Welcome and encourage public participation.
2. The chair shall also inform council members about resources available on the School LAND Trust website.

[Utah Admin. Rules R277-491-5\(2\) \(July 22, 2022\)](#)

N. Community Council Meeting Procedures

1. Each community council shall adopt rules of order and procedure to govern its meetings which prescribe parliamentary procedure, ethical behavior, and civil discourse. The council's meetings shall be conducted in accordance with these rules. These rules shall also outline the process for
 - a. electing the school community council (including the number of parent members and school employee members and member positions beginning in odd years or

even years to ensure half of the council member positions are open for election each year),

- b. selecting a chair and vice chair
 - c. removing from office a member who moves away or fails to attend meetings regularly, and
 - d. for a member to declare a conflict of interest.
2. Copies of these rules shall be made available at each meeting of the council and shall be posted on the school's website.

[Utah Code § 53G-7-1203\(9\) \(2021\)](#)

[Utah Admin. Rules R277-491-6\(1\) \(July 22, 2022\)](#)

O. Community Council Training

1. The superintendent or designee shall provide annual training to the community councils of the District. This training shall include education of the chair and vice chair regarding their responsibilities, informing council members about the resources available on the state School LAND Trust website, and educating the members about the following statutes which govern school community councils: [Utah Code § 53G-7-1202](#) (relating to the establishment, composition, and duties of community councils); [Utah Code § 53G-7-1203](#) (regarding open meeting requirements applicable to community councils); and [Utah Code § 53G-7-1206](#) (regarding the School LAND Trust program).

[Utah Code § 53G-7-1202\(8\) \(2024\)](#)

P. Community Councils Open Meetings Requirements

1. School community councils are not a "public body" subject to the requirements of and are exempt from the [Utah Open and Public Meetings Act](#). However, a school community council shall conduct its business in an open and transparent manner according to the following requirements:
 - a. A meeting of a school community council is open to the public.
 - b. A school community council shall, at least one week prior to a meeting, post the following information on the school's website:
 - 1) a notice of the meeting, time, and place;

- 2) an agenda for the meeting; and
 - 3) the minutes of the previous meeting.
- c. An agenda required under [Utah Code 52-4-202](#) shall provide reasonable specificity to notify the public as to the topics to be considered at the meeting. Each topic shall be listed under an agenda item on the meeting agenda.
- d. The notice requirement of [Utah Code 52-4-202](#) may be disregarded and an emergency meeting held if:
- 1) because of unforeseen circumstances it is necessary for a school community council to hold an emergency meeting to consider matters of an emergency or urgent nature; and
 - 2) the school community council gives the best notice practicable of:
 - a) the time and place of the emergency meeting; and
 - b) the topics to be considered at the emergency meeting.
- e. An emergency meeting of a school community council may not be held unless:
- 1) an attempt has been made to notify all the members of the school community council; and
 - 2) a majority of the members of the school community council approve the meeting.
- f. A school community council may not take final action on a topic in a meeting unless the topic is:
- 1) listed under an agenda item as required by [Utah Code 52-4-202](#); and
 - 2) included with the advance public notice required by [Utah Code 52-4-202](#).
- g. Written minutes shall be kept of a school community council meeting.
- h. Written minutes of a school community council meeting shall include:
- 1) the date, time, and place of the meeting;
 - 2) the names of members present and absent;

- 3) a brief statement of the matters proposed, discussed, or decided;
- 4) a record, by individual member, of each vote taken;
- 5) the name of each person who:
 - a) is not a member of the school community council; and
 - b) after being recognized by the chair, provided testimony or comments to the school community council;
 - c) the substance, in brief, of the testimony or comments provided; and
 - d) any other information that is a record of the proceedings of the meeting that any member requests be entered in the minutes.
- i. The written minutes of a school community council meeting are a public record under [Title 63G, Chapter 2](#), Government Records Access and Management Act and shall be retained for three years.

[Utah Code § 52-4-103\(9\)\(c\)\(iii\) \(2023\)](#)

[Utah Code § 53G-7-1203 \(2021\)](#)

Q. School LAND Trust Program

1. The LAND trust plan is a school's plan to use School LAND Trust Program money to implement a component of the school's teacher and student success plan, including a description of programs, practices, materials or equipment needed to implement the component of the plan.
2. The program developed by the council to use the School LAND Trust funds is subject to the approval of the Board of Education. The program, as approved by the Board of Education, shall be implemented by the school. The school shall provide ongoing support for the council's plan. The school shall also publicize to its patrons and the general public how the School LAND Trust funds were used to implement a component of the teacher and student success plan and the results of those efforts. The principal shall ensure that the school website fully communicates how parents can directly influence expenditure of School LAND Trust Program funds and includes the dollar amount of funds received by the school each year. Also, the school shall prepare and post on the state School LAND Trust Program website an annual report before the council submits a plan for the following year which details the use of School LAND Trust funds and which assesses the results obtained from the use of those funds. (To assist with this annual report, the District shall record expenditures of School LAND Trust Program funds through a financial reporting

system identified by the State Board of Education.) A summary of this report shall be provided to parents or guardians of students **attending who attend** the school.

3. The council shall create and vote to adopt a LAND trust plan in a meeting of the school community council at which a quorum is present.
4. If a majority of the quorum votes to adopt a LAND trust plan, the LAND trust plan is adopted.
 - a. A school community council shall:
 - 1) post a LAND trust plan that is adopted on the state School LAND Trust Program website; and
 - 2) include with the LAND trust plan a report noting the number of community council members who voted for or against the approval of the LAND trust plan and number of members who were absent for the vote.
5. The Board of Education shall approve or disapprove the LAND trust plan. If the Board of Education disapproves a LAND trust plan, the Board will provide a written explanation of the reasons for disapproval and request the council to revise the plan and the council shall submit a revised plan to the Board of Education for approval.
6. Once the Board of Education has approved a LAND trust plan, the school community council may amend the plan by majority vote of the council subject to Board of Education approval.
7. The school shall implement the program as approved, provide ongoing support for the program, and meet State Board of Education reporting requirements regarding financial and performance accountability of the program.
8. The president of the Board of Education shall ensure that the members of the Board are provided annual training on the School LAND Trust Program and its requirements.

[Utah Code § 53G-7-1206 \(2024\)](#)

[Utah Code § 53G-7-1305\(4\) \(2019\)](#)

R. Permissible uses of School LAND Trust Program funds

1. School LAND Trust Program expenditures shall have a direct impact on the instruction of students in the particular school's areas of most crucial academic need

and consistent with the academic priorities of the Board of Education to increase achievement in English, language arts, mathematics, and science, and for **high secondary** schools to increase graduation rates and promote college and career readiness. The school community council shall review school wide assessment data annually and use School LAND Trust Program funds in data-driven and evidence-based ways to improve educational outcomes, consistent with the academic goals of the school's teacher and student success plan framework and the priorities of the Board of Education. This includes strategies that are measurable and show academic outcomes with multi-tiered systems of support and counselors and educators working with students and families on academic and behavioral issues when a direct impact on academic achievement can be measured.

2. School LAND Trust Program funds may not be used for
 - a. costs related to district or school administration, including accreditation,
 - b. expenses for construction, maintenance, facilities, overhead, furniture, security, or athletics, or
 - c. expenses for non-academic in-school, co-curricular, or extracurricular activities.
3. A school that demonstrates appropriate progress and achievement consistent with the academic priorities of the Board of Education may request Board approval of a plan to address other academic goals if the plan includes
 - a. how the goal is in accordance with the core standards established by the State Board of Education in [Utah Administrative Rules R277-700](#).
 - b. how the action plan for the goal is data-driven, evidence based, and has a direct impact on the instruction of students consistent with the requirements above,
 - c. the data driving the decision to spend the School LAND Trust Program funds for these academic needs, and
 - d. the anticipated data source the school will use to measure progress.
- ~~4. A school community council may budget and spend up to \$7,000 for an academic goal or component of an academic goal incorporating any combination of
 - a. digital citizenship training under [Utah Code § 53G-7-1202\(3\)\(a\)\(iii\)](#) or
 - b. safety principles consistent with [Utah Code § 53G-7-1202\(1\)\(d\)](#).~~

5. Student incentives implemented as part of an academic goal in the School LAND Trust Program may not exceed \$2 per awarded student in an academic school year.

[Utah Admin. Rules R277-477-4 \(February 8, 2023\)](#)

S. Child Access Routing Plan

1. Each school community council shall annually develop a child access routing plan for its school and submit it to the school traffic safety committee.

[Utah Code § 53G-4-402\(19\)\(c\)\(i\) \(2024\)](#)

[Utah Code § 53G-7-1202\(3\)\(a\)\(ii\)\(C\) \(2024\)](#)

T. Subcommittees and Task Forces

1. A school community council may create subcommittees or task forces to advise the council or make recommendations to the council, or to develop all or part of the plans that the council's duties require it to prepare. However, any plan or portion thereof developed by a subcommittee or task force shall be subject to the approval of the council.
2. A school community council may appoint individuals who are not members of the council to serve on a subcommittee or task force (including parents, school employees, or other community members).

[Utah Code § 53G-7-1202\(6\) \(2024\)](#)

POLICY 2226

Transportation: Space Available Busing

- A. Regular Education buses with available space may serve ineligible students attending the school served by that bus if agreed upon by the transportation department. **Out of Boundary and DLI students are not eligible for consideration under this policy.** 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:
1. If an eligible bus route exists and space is available, ineligible students may ride the bus with approval from a transportation supervisor.
 2. Riders must go to an existing bus stop on an already established bus route. Buses will not stop at other than established stops.
 3. The total of eligible and ineligible riders may not exceed 76 for an elementary run, and 50 for a secondary run. Exceptions may occur based on the conditions, restraints and demographics for any bus route as deemed prudent by the transportation department.
 4. The Transportation Department will administer the space available policy following these guidelines:
 - a. Determine, with the help of the Transportation Route Coordinator, the number of potential seats available for ineligible students.
 - b. Offer a sign-up period for those students interested in space available busing.
 - c. Consideration will be given using the following priorities in order:
 - 1) Student needs (ex: attendance, medical, etc.) based on school administration,
 - 2) Students of district employees,
 - 3) Farthest out, first on,
 - 4) Age of student, younger students given priority, and/or existing siblings in the same household that have already been granted a pass,

- 5) First to apply, first to be granted a pass.
5. Space available passes will be implemented no later than October 15th, but after the October 1st head count for student ridership.
6. Requests for a space available pass will be available by request between September 15th – September 30th each year at a student's school, on a school-by-school basis.
7. Space available bus passes are for one year only, the current year of application,
8. Bus privileges may be revoked at any time, one and done (rules, behavior, space, etc.).
9. The same rules and conduct are applied to ineligible riders as applies to eligible riders.

POLICY 3020

Employment: Requirements and Restrictions

- A. Personnel shall possess and maintain valid certificates, licenses, or credentials before contracts are issued, duties assigned, or payment is made from any source of funds. Any person, who seeks employment in the district in a position which requires a certificate, license, or credential, must possess at the time of application or be eligible for the award of a valid certificate, license, or credential, before performance of contract in order for a contract with the board to be binding.
- B. Each employee of the Board of Education of the Box Elder School District agrees to serve in the capacity for which he/she was employed, in the place designated by the Board of Education, for the time specified in the calendar as adopted by the board, and for the salary adopted by the board as contained in the salary schedule for each employee designation; to perform faithfully the duties assigned under the control, direction and guidance of the superintendent of schools and the principal of the school to which he/she is assigned; and in the performance of these duties to be subject to all rules and regulations of the Board of Education of the Box Elder School District.
- C. Unless an express exception exists under law or under the rules of the Utah State Board of Education, to be employed in the District in a capacity covered by the following license areas of concentration, a person shall hold a valid license issued by the Utah State Board of Education the respective license areas of concentration:
1. Early Childhood
 2. Elementary
 3. Secondary
 4. Educational Leadership
 5. Career and Technical Education or "CTE"
 6. School Counselor
 7. School Psychologist
 8. Special Education

- 9. Preschool Special Education
- 10. Deaf Education
- 11. Speech- Language Pathologist
- 12. Speech-Language Technician
- 13. School Social Worker
- 14. Communication Disorders

[Utah Admin. Rules R277-301](#)

- D. On an annual basis, the District shall request Local Education Agency (LEA) specific licenses and endorsements from the Utah State Board of Education for teachers assigned to teaching classes for which they are not licensed or endorsed by the Utah State Board of Education.

~~[Utah Admin. Rules R277-520-6](#)~~

- E. The District shall identify and distinguish between “teachers” who hold a Professional, Associate, or LEA Specific License. Lists of teachers and associate teachers shall be maintained at each school’s website and shall be available for review by any person upon request.
- F. School health care providers, including physicians and nurses, shall maintain appropriate licensure from the state of Utah.
- G. The district may require an employee to provide satisfactory evidence that he/she is mentally and physically qualified to perform the duties of the job. Satisfactory evidence may include, but is not limited to, regular mental or physical examinations by a qualified physician.
 - 1. Evidence of mental or physical condition provided by an employee pursuant to the previous section is deemed private and may be disclosed only to:
 - a. The employee, or a designated representative of the employee;
 - b. School officers and members of the Board;

- c. The Department of Health;
 - d. Local health authorities;
 - e. The physician or other authorized person(s) who performed the examination(s);
 - f. A health care professional who has legitimate need to know the test result in order to provide for the health care provider's protection and welfare; or
 - g. Persons or entities or classes of persons or entities authorized by written release signed by the employee.
- H. Any prospective employee must submit to a criminal background check ~~at the prospective employee's expense~~. Where reasonable cause exists, a current employee may be required to submit to fingerprinting and a criminal background check at the ~~Board's District's~~ expense.
- 1. An administrator may obtain any information in the possession of the State Office of Education, which is relevant to evaluating the employment of a current or prospective employee of the school. If a decision is made not to hire a prospective employee or to take action against a current employee based upon such information, the individual affected shall be given notice of the information and be provided an opportunity to refute or respond to the information. An administrator who, in good faith, discloses or receives information under this section is exempt from civil liability relating to that receipt or disclosure.
- I. A person is guilty of a class B misdemeanor if he/she knowingly gives or causes to be given false information to the District with a purpose of inducing a change in the person's licensing or certification status or the licensing or certification status of another.

POLICY 3023

Educator Induction, Mentoring, and Professional Learning

A. Educator Induction Program

1. The District and each school shall develop an educator induction program for educators who are: licensed as associate educators, licensed as professional educators and have less than 3 years of experience teaching in **Box Elder School District**, and licensed under District-specific licensure during the first 3 years of working in the District. The induction program shall provide for:
 - a. A plan for on-going support and development of an educator, which may include reflective goal setting, implementation of action steps, and evaluation of outcomes that lead to refinement in instructional practice.
 - b. Assistance in meeting the Utah Educator Standards ([Utah Admin. Rules R277-330](#)).
 - c. Mentoring (including observation and feedback beginning early in the program).
 - d. Evaluation consistent with [Policy 3047 Education Evaluation](#), including observation and feedback from the principal.
 - 1) For associate educators, support in meeting the requirements for a professional educator license.

[Utah Admin. Rules R277-308-3 \(April 9, 2024\)](#)

B. Mentoring **for Provisional Educators**

1. **The principal or immediate supervisor of a provisional educator shall assign a mentor for the provisional educator.** Mentors serving educators in the District's educator induction program must **have received or will receive training in mentoring educators. Where possible, the mentor shall be a career educator with at least three years of experience and performing substantially the same duties as the provisional educator. The mentor shall assist the provisional educator to become effective and competent in the teaching profession and school system, including be licensed as professional educators and shall be trained to advise, coach, consult, and guide the development of a new educator. The mentor shall assist the educator in meeting the**

Utah Effective Educator Standards. A mentor may not act as the evaluator of an educator that the mentor is assigned to serve. **An educator serving as a mentor may receive compensation for mentoring services in addition to the educator's regular salary.**

[Utah Code § 53G-11-509 \(2024\)](#)

[Utah Code § 53G-11-520\(13\) \(2024\)](#)

C. Learning Opportunities for Professional Educators

1. Each year, each District employee holding a professional educator license shall be provided professional learning opportunities which upon completion would enable the employee to complete the equivalent of 20 license renewal hours as defined by [Utah Administrative Rules R277-302-7](#), including trainings required by state law or State Board of Education rule. The District shall maintain documentation of these professional learning activities or shall provide the documentation to the employee. If an employee does not participate in these activities, the District shall notify the employee and the State Superintendent that the employee is not eligible to use the simplified license renewal provisions provided under [Utah Administrative Rules R277-302-4\(1\)\(a\)](#).

[Utah Admin. Rules R277-302-6 \(May 8, 2024\)](#)

D. Professional Learning Standards

1. Professional learning” means a comprehensive, sustained, and evidence-based approach to improving teachers’ and principals’ effectiveness in raising student achievement. “Evidence-based” means that a strategy (not including reading software) demonstrates a statistically significant effect, of at least a 0.40 effect size, on improving student outcomes based on either strong evidence from at least one well-designed and well-implemented experimental study (as further defined by the State Board of Education) or moderate evidence from at least one well-designed and well-implemented quasi-experimental study (as further defined by the State Board of Education). “Evidence-informed” means that a strategy is developed using high-quality research outside of a controlled setting in the given field (as further defined by the State Board of Education) and includes strategies and activities with a strong scientific basis for use (as further defined by the State Board of Education). Professional development plans shall implement high quality professional learning which meets the following standards:
 - a. It occurs within learning communities committed to continuous improvement, individual and collective responsibility, and goal alignment;

- b. It requires skillful leaders who develop capacity, advocate for professional learning and create support systems for professional learning;
- c. It requires prioritizing, monitoring, and coordinating resources for educator learning;
- d. It uses a variety of sources and types of student, educator, and system data to plan, assess, and evaluate professional learning;
- e. It integrates theories, research, and models of human learning to achieve its intended outcomes;
- f. It applies research on change and sustains support for implementation of professional learning for long-term change;
- g. It aligns its outcomes with:
 - 1) Performance standards for teachers and school administrators as described in rules of the State Board of Education and
 - 2) Performance standards for students as described in the core standards for Utah public schools adopted by the State Board of Education; and
- h. It incorporates the use of technology in the design, implementation, and evaluation of high-quality professional learning practices and includes targeted professional learning on the use of technology devices to enhance the teaching and learning environment and the integration of technology in content delivery; and
- i. It uses evidence-informed core materials and evidence-based instructional practices and intervention materials.

[Utah Code § 53G-11-303\(1\), \(2\) \(2023\)](#)

E. State-Funded Professional Development

1. "Paid professional hours" means hours outside of an educator's contracted hours which are "qualifying time." "Qualifying time" includes the hours spend engaged in professional learning, including time engaged in the professional learning and time spent traveling for the professional learning. "Qualifying time" does not include time

spent outside of the professional learning environment or between the professional learning activities or sessions once the professional learning has ended for the day.

[Utah Code § 53F-7-203\(1\) \(2024\)](#)

2. The District shall use the funding provided by the State Board of Education under [Utah Code § 53F-7-203](#) to provide paid professional **development** hours to the following educators: general education teachers, special education teachers, counselors, school administrators, school specialists, student support staff, school psychologists, speech language pathologists, and audiologists. The funds may only be used for educator salary and benefits and may not be used to cover indirect costs.

[Utah Code § 53F-7-203\(2\) \(2024\)](#)

[Utah Admin. Rules R277-629-3\(3\) \(November 7, 2023\)](#)

3. The paid professional **development** hours provided with this state funding shall provide educators with the knowledge and skills necessary to enable students to succeed in a well-rounded education and to meet the challenging state academic standards and may include activities that
 - a. Improve and increase an educator's:
 - 1) Knowledge of the academic subjects the educator teaches;
 - 2) Time to plan and prepare daily lessons based on student needs;
 - 3) Understanding of how students learn; and
 - 4) Ability to analyze student work and achievement from multiple sources, including how to adjust instructional strategies, assessments, and materials based on the analysis;
 - b. Are an integral part of broad school-wide and District-wide educational improvement plans;
 - c. Allow personalized plans for each educator to address the educator's specific needs identified in observation or other feedback;
 - d. Advance educator understanding of:
 - 1) Effective and evidence-based instructional strategies; and

- 2) Strategies for improving student academic achievement or substantially increasing the knowledge and teaching skills of educators;
 - e. Are aligned with, and directly related to, academic goals of the school or District;
~~and~~
 - f. ~~as determined between an educator and principal, use qualifying time for professional learning that follows a comprehensive evidence-based approach to improving an educator's effectiveness in raising student achievement including trainings, conferences, seminars, workshops, and coursework that is not related to requirements for a degree from an institution of higher education; and~~
 - g. Include instruction in the use of data and assessments to inform and instruct classroom practice.
 - h. ~~Paid professional hours may also include expenses an educator incurs for professional learning, including registration fees, travel related expenses at the allowable rates established by the Division of Finance under [Utah Code § 63A-3-106](#) and [Utah Code § 63A-3-107](#), required materials, and hourly pay for qualifying time equivalent to the educator's contracted hourly rate in the most recent school year.~~
- [Utah Code § 53F-7-203\(4\) \(2024\)](#)
4. Each educator who desires to use paid professional ~~development~~ hours funded by the State Board of Education shall:
 - a. On or before ~~the fifth day of instruction for a given school year~~ **September 30**, create a plan in consultation with the educator's principal on how the educator plans to use the paid professional hours ~~during the school year~~; and
 - b. Before the end of a given ~~school~~ **fiscal** year, provide a written statement to the educator's principal of how the educator used the paid professional ~~development~~ hours ~~during the school year~~.
 5. If an educator begins employment after ~~the fifth day of instruction in a given year~~ **September 30**, the educator may still qualify for paid professional hours. The paid professional hours may be prorated according to the portion of the school year that the educator is employed.

[Utah Code § 53F-7-203\(5\) \(2024\)](#)

Policy 3023
Amended
November 8, 2023
First Reading
November 13, 2024
Second Reading
December 11, 2024

[Utah Admin. Rules R277-629-3\(4\)\(c\) \(November 7, 2023\)](#)

POLICY 3092

Nursing Mothers in the Workplace

~~This policy is adopted in conformance with the provisions of Nursing Mothers in the Workplace, [Utah Code § 34-49-101 et seq.](#)~~

A. Reasonable Breaks

1. With regard to a breastfeeding employee, the District shall provide, for at least one year after the birth of the employee's child, reasonable breaks to accommodate the employee's needs to breast feed or express milk. The District shall consult with the employee to determine the frequency and duration of the breaks. A break shall, to the extent possible, run concurrent with any other break period otherwise provided to the employee.

[Utah Code § 34-49-202 \(2016\)](#)
[29 U.S.C. § 218d\(a\)\(1\)](#)

B. Private Location

1. The District shall provide for a breastfeeding employee a room or other location in close proximity to the breastfeeding employee's work area. The room or location may not be a bathroom or toilet stall. The room or location shall be maintained in a clean and sanitary condition, provide privacy shielded from the view of and intrusion from coworkers or the public, be available for the reasonable breaks as determined in consultation with the District and have an electrical outlet. The District is not required to provide a room or other location if compliance would create an undue hardship on the operations of the District by causing the District significant difficulty or expense when considered in relation to the size, financial resources, nature, or structure of the District's operations.

[Utah Code § 34-49-202 \(2016\)](#)
[29 U.S.C. § 218d\(a\)\(2\)](#)

C. Refrigerator or Freezer

1. The District shall provide access to a clean and well-maintained refrigerator or freezer for the temporary storage of the employee's breast milk.

Policy 3092
Reviewed
February 8, 2023
First Reading
November 13, 2024
Second Reading
December 11, 2024

[Utah Code § 34-49-202 \(2016\)](#)

POLICY 3096

Reporting Substantial Threats Against a School

- A. A “substantial threat” is a threat made with serious intent to cause harm. Whenever any adult employee or volunteer of the District **either**
1. has reason to believe a substantial threat against a school, school employee, or student attending a school **or**
 2. is aware of circumstances that would reasonably result in a substantial threat against a school, school employee, or student attending a school
- B. The employee or volunteer shall immediately report the suspected substantial threat to one of the following: the state security chief, the local education agency that the threat would impact, or the nearest peace officer or law enforcement agency.
- C. If the District or any District representative receives a report of a substantial threat affecting a District student, employee, or school, the District shall immediately inform the appropriate local law enforcement agency and the state security chief. The District and District staff shall cooperate with the law enforcement agency’s investigation of the report of a substantial threat.

[Utah Code § 53-22-106\(1\), \(2\), \(3\) \(2024\)](#)

[Utah Code § 76-5-404.1\(a\)\(iv\)\(S\) \(2024\)](#)

Policy 3208

ESP: Fringe Benefits and Leave of Absence

A. Sick Leave Days

1. Sick Leave shall be earned at the rate of one day per month of full-time employment; less than full time, but more than half time (30 hours per week) employee's sick leave will be prorated. Unused sick leave shall be accumulated without restriction.

B. Unused Sick Leave on Resignation

1. After 10 years of contracted employment, employees who voluntarily resign employment with the district who give notification of intent to resign at least two weeks (10 working days) prior to the intended resignation shall be compensated 10% of their accumulated unused sick leave at the employee's final daily rate times number of adjusted unused sick leave days. **Unused sick leave compensation is not available to those who resign in lieu of termination.**

C. Life Insurance

1. Life Insurance will be provided to all contracted ESP Employees based on the following amounts: (Double Indemnity)
 - a. Amount of Insurance Hours Worked Per Day
 - 1) \$50,000 Full Time - 12 month contracted
 - 2) \$30,000 All other contracted
 - 3) \$15,000 Spouse and dependent children
 - b. Reduction in Coverage Due to Age
 - 1) We will reduce the life insurance benefit for you and your spouse by the percentage indicated in the table below. This reduction will be effective on the Policy anniversary date following the date you attain the ages shown

below. The reduction will apply to the amount of life insurance in force immediately prior to the first reduction made.

- 2) Reductions also apply if:
 - a) You or your spouse become covered under the Policy; or
 - b) Your or your spouse's coverage increases; on or after the date you attain age 65.

Percentage by which original amount of coverage will be reduced	<u>Your Age</u>	<u>Your % Reduction</u>
	65	35%
	70	60%
	75	75%

- 3) The reduced amount of coverage will be rounded to the next higher multiple of \$500, if not already a multiple of \$500. An appropriate adjustment in premium will be made.
- 4) For complete details of the Life Insurance policy, please see the District Benefits Secretary.
- 5) Death Benefits are also provided in accordance with guidelines of the Utah State Retirement System.

D. Benefits Due Surviving Spouse of a Deceased District Employee

1. A contracted employee who dies would have the basic benefits listed below. The employee could also have additional benefits, depending on what voluntary payroll deductions were signed up for. The family would need to contact the District Benefits Secretary, Box Elder School District, 960 South Main, Brigham City, Utah. The family may call the Benefits Secretary at 734-4800 for help in determining what benefits the deceased employee carried.
2. Active working employees who work full-time on a 12-month contract would have the following benefits for their designated beneficiary:
 - a. Payment of \$50,000.00 life insurance

- b. Health insurance coverage through the last day of month employee became deceased and then dependents that are covered on insurance would be eligible to apply for COBRA coverage for up to thirty-six months.
 - c. Utah Retirement System has a death benefit. If you are an active member when you die, your beneficiary will receive an insurance payment representing 75% of your highest annual salary.
 - d. Social Security has a survivor benefit.
 - e. USBA – Life Insurance Policy
3. Active working employees who work less than a full-time 12-month contract would have the following benefits for their designated beneficiary:
- a. Payment of \$30,000 life insurance.
 - b. Health insurance coverage through the last day of month employee became deceased and then dependents that are covered on insurance would be eligible to apply for COBRA coverage for up to thirty-six months.
 - c. Utah Retirement System has a death benefit. If you are an active member when you die, your beneficiary will receive an insurance payment representing 75% of your highest annual salary.
 - d. Social Security has a survivor benefit.
 - e. USBA – Life Insurance Policy

E. Vacation

1. 12-month employees shall be granted vacation according to the following schedule:

Years of Service	Days per Year
1 st year	12
2 nd year	12
3 rd year	12
4 th year	12
5 th year	12
6 th year	13

7 th year	14
8 th year	15
9 th year	16
10 th year	17
11 th year	18
12 th year	19
13 th year +	20

2. Employees may not carry forward more than 20 vacation days into the next fiscal year (July 1). Vacation will be taken at a time convenient to the District and mutually agreed to by the employee and supervisor.

F. Unused Vacation Upon Voluntary Termination

1. An employee who voluntarily terminates employment with the District will be paid for up to 10 days unused vacation provided said employee gives notification of intent to terminate at least two weeks (10 working days) prior to the intended termination. Payment for unused vacation will be limited to 10 days based on the employee's daily rate times the number of days unused. **Unused vacation compensation is not available to those who resign in lieu of termination.**

G. Holidays

1. Twelve-month ESP Employees will be allowed 18 scheduled paid holidays per year. The calendar of these holidays will be determined jointly by the Administration and the ESP Association.
2. Employees required by their immediate supervisor or principal to work on scheduled holidays will be paid at a rate of 1-1/2 times the regular pay for hours worked.

H. Paid Non-Working Days

1. For ESP contracted employees working 220 days or more in a calendar year, the contract length will stay the same and the District will add two additional paid non-working days to the contract.
 - a. These two days must be taken during the following window of time. Employees will communicate with their direct supervisor which dates will be used.

- 1) Around July 4th (before or after)
- 2) Around July 24th (before or after)
- 3) The Wednesday before Thanksgiving
- 4) During Winter Break
- 5) During Spring Break

I. Yearly Calendar

1. The Administration will prepare a 260 working day calendar for all 12-month employees.

J. Health and Accident Insurance

1. The Board shall make available to employees and their dependents group insurance for hospital, surgical and extended medical benefits. The medical insurance premium will be pro-rated for all nine-month ESP employees according to the yearly negotiated premiums as stated in the [Benefit Guide](#). Health insurance will not be available to ESP employees working fewer than 25 hours per week hired after September 15, 2005.
2. Employees hired prior to September 15, 2005 will be grandfathered on the current pro-ratio eligibility schedule, but may voluntarily move.
3. ESP employees who fall below the threshold for benefits because of the furlough reductions (temporary reduction) will be held harmless from benefit eligibility issues which occur because of the reduction in hours or days by the furlough.
4. All ESP insurance eligible employees become eligible for insurance the date of hire.

K. Health and Accident Insurance - Dual Coverage

1. When the employee and spouse are both employed and insured by Box Elder School District, the employee whose birthday comes first in the calendar year should sign up for family or couple (if no children are insured) coverage and the spouse should waive insurance coverage. This will provide "coordination of benefits" for those insured.

L. District Activity Card

1. The Board of Education will make available to each contracted ESP employee a card which when presented at the appropriate ticket sales office will entitle the employee and a guest free admission to school sponsored athletic events in the district and/or admission to either natatorium in the District. This card WILL NOT provide free admission to state sponsored playoff games or special athletic tournaments or events sponsored by the athletic departments.

M. Natatorium Pass for Voucher Employees

1. A "Natatorium Only" pass will be issued by the District to any regularly scheduled voucher employee who requests one. The pass will allow free admittance for the employee and/or one guest.

N. Training of ESP Employees

1. The District will establish an annual training fund of \$2,000 to pay tuition and fees related to special training and workshops for ESP employees. A committee of ESP Professionals will be established to allocate these funds. Unused funds will be rolled from one year to the next with a maximum accrual of \$10,000. The ESP Association will provide the curriculum department with a list of suggested training topics and estimated number of attendees. Upon request, to the personnel office will provide a financial statement of the ESP training fund.

O. Travel Stipend

1. A \$350 stipend and per diem will be paid to employees sent to Park Valley or Grouse Creek on overnight assignment.

P. Employee Recognition Program

1. A committee will be formed to develop an ESP employee recognition program. The initial guidelines given to the committee include:
 - a. Two awards from each major ESP division.
 - b. The award will consist of a certificate or plaque of appreciation and some type of remuneration.

Q. ESP Website

1. Space will be provided by Box Elder School District on the District website. The ESP Association will provide their own Webmaster and the Webmaster will abide by the District website policies.

R. Family Medical Leave Act – See [Policy 3090 Family Medical Leave Act \(FMLA\)](#)

1. Sick Leave for Personal Illness

- a. In the event an employee is compelled to be absent from assignment because of personal illness, including pregnancy, mental illness injury, (except those caused by act of war or aggression) or quarantine where such isolates the individual, a sick leave benefit is allowed.

2. Sick Leave Bank

a. Purpose

- 1) The purpose of the sick leave bank is to provide employees with additional paid sick leave days beyond what they have accumulated in their personal accounts to cover catastrophic situations that are the result of serious illnesses or accidents that require the employee to be absent from work.

b. Participants in the Sick Leave Bank

- 1) Participation in the Sick Leave Bank is limited to members of the ESP staff who choose to donate into the bank during any given school year. To be eligible to participate, an employee must donate a minimum of one day into the bank on/or before October 1st of a said school year.
- 2) Active participation in the sick leave bank requires a donation each year that an employee desires to be eligible. If an employee elects not to participate in any given year, they must give written notification by September 10th of the school year. These employees are then not eligible to receive benefits that year regardless of previous participation.

c. Accessing the Benefit

- 1) Participating members qualify for application if due to an illness or injury to them, their spouse or a dependent child living within their immediate household.
 - 2) Members must submit a written request for use of the Bank days, accompanied by a detailed letter from their attending physician certifying that they are unable to fulfill their contractual obligations and explain the medical reasons, along with a projected recovery date and the number of sick leave days requested to the District's Personnel Secretary. The District's Personnel Secretary will call a meeting of the Sick Leave Bank Committee to determine the eligibility of the request.
 - 3) An ESP employee must use at least 25 leave days (paid and/or unpaid days) for the same illness prior to receiving Sick Leave Bank Benefits.
 - 4) An employee can draw a maximum of 75 days each school year from the bank.
 - 5) Members who use the Sick Leave Bank will not be required to replace such days except as a regular contributing member.
 - 6) The Sick Leave Bank is considered to be an employee's program permitted by the District. Decisions associated with the program are made by the Sick Leave Bank Committee. Decisions of the Committee will be by a 2/3 majority vote. The decisions of the Committee are considered to be final.
 - 7) The Sick Leave Bank will not allocate more days than is in the bank.
- d. Sick Leave Bank Committee
- 1) The Sick Leave Bank Committee shall consist of seven members. One member from each of the five groups of SEP employees (Cook, Bus Driver, Custodial/Maintenance, Secretary/Clerk, Aide) and the ESP Association President or designee, and the Executive Director of Personnel. The ESP Association President or designee and the Executive Director of Personnel plus three other members must be present to conduct business.

S. Family Illness

1. ESP employees shall, upon request, be granted sick leave for illness or accident involving members of the employee's family. Family is defined as parent, spouse, child, in-law (father, mother, brother, or sister) grandchild, or sibling either by blood relationship or by law. Family sick leave days taken will be deducted from the sick leave of the employee.

See [Family & Medical Leave Act](#) and [Policy 3090 Family Medical Leave Act \(FMLA\)](#).

T. Extended Illness

1. In cases where the accumulated sick leave days of an employee do not adequately care for the sick leave needs of that employee, the Board may, in extreme hardship cases, and upon written request of the employee, grant an extension of the sick leave benefits to said employee to carry over the period of dire need.
2. Accumulated sick leave will be granted for extended illness of an employee to the end of the school year in which the illness occurs. At that time, a determination will be made as to the severity of the illness and/or the ability of the employee to continue employment. If the employee is unable to begin the next school year and qualifies for disability retirement or can retire under the provisions of the [Utah State Retirement Act](#) and/or Social Security, the employee will be required to apply for these benefits. The District will pay the salary difference between these benefits and the daily salary amount an employee would receive under normal circumstances for the number of sick leave days accumulated.

U. Misuse of Sick Leave

1. The Administration may request evidence of need for sick leave in all instances. In the event an employee misuses the sick leave benefits under these policies, the employee shall forfeit benefits which are due or which may accrue. The Administration may request, at any time, a doctor's statement validating the need for use of sick leave.

V. Bereavement

1. Death and burial (Immediate Family Members)

- a. An employee may be absent from assignment without loss of pay for up to five consecutive days in any one instance of the death and burial of husband or wife and/or child of either spouse.
- b. An employee may be absent from assignment without loss of pay for up to three days for the death and burial of mother, father, legal guardians, mother-in-law or father-in-law, sibling, brother-in-law or sister-in-law, grandchildren, daughter-in-law, son-in-law, miscarriage or stillbirth.
- c. An employee may be absent from assignment without loss of pay for up to one day for the death and burial of his/her grandparents, grandparents-in-law, aunt, aunt-in-law, uncle, uncle-in-law, niece, and nephew.

W. Personal Leave

1. Employees have a contracted obligation to fulfill their assigned duty for a specified number of days each year.
2. Personal leave is a privilege employees are given to take care of personal and emergency situations which must be accomplished during the work day. Each ESP employee in the District who does not qualify for vacation will be granted three days personal leave per year accumulative to 10 days. Employees who are granted vacation days will be granted one day personal leave per year accumulative to 10. If on June 30, the three days or one day personal leave granted the employee causes accumulated personal leave to exceed the 10, the employee will be paid at one-half their current daily rate of pay for each day exceeding 10.
3. Whenever an employee asserts the option to take personal leave, the employee must notify the supervisor or principal.
4. Limitations may be imposed by the principal/supervisor on the number of employees who are allowed to take personal leave on any given day.
5. Upon retirement up to 10 days of accumulated personal leave for ESP employees who do not earn vacation may be transferred to sick leave prior to determining retirement benefits.
6. Converting sick leave to personal leave

- a. An ESP employee with a minimum of 25 accumulated sick days (or hourly equivalent) may make a request to convert up to five days per year to personal leave.
- b. An ESP employee with less than 25 accumulated sick days (or hourly equivalent) may make a request to convert up to 3 days per year to personal leave.
- c. To convert sick leave to personal leave an ESP employee must provide a written explanation explaining the need (email is fine) to the Executive Director of Personnel. These converted sick leave days cannot be returned to the educator's sick leave account.

X. Leave of Absence – Without Pay

1. Any ESP employee may apply for a leave of absence without salary and insurance. The granting of such leave of absence does not bind the Board to re-employ the person nor return the employee to the previous position except when stated otherwise by mutual arrangement or law, as specified in policies mutually agreed upon between the Board of Education and the ESP Association. However, such employee is assured consideration in filling vacancies that may occur after the employee desires to return to service. Those re-employed within two years of the date of the leave shall receive the same status as when leaves were granted, namely: steps on the pay scale, accrued sick leave benefits insurance and other benefits.

Y. Military Leave

1. ESP personnel employed by the Board of Education who leave for service in the Armed Forces shall be granted a military leave of absence as per federal laws governing such absence. Such absences will be granted without pay.

Z. Maternity Leave

1. Illness due to pregnancy of an employee shall be regarded as is any other illness and shall be covered in the Sick Leave section above.

AA. Parental Leave

1. Parental leave will be treated under the provisions of the [Family & Medical Leave Act](#).

BB. Association Leave

1. The Box Elder ESP Employees Association may request leave, not to exceed 10 days per year, for employees to be absent from their assignment to conduct Association Business when it is deemed such leave would directly benefit education within the District, and is approved by the Superintendent.
 - a. Request for Association Leave shall be submitted in writing clearly stating the purpose of the leave to the Superintendent. The final approval regarding requests for leave shall be made by the Superintendent or designee. Association Representative(s) will be notified of the decision. Requests should be submitted in adequate time to facilitate the approval process. All requests and notifications of approval will be documented and maintained in the Superintendent's office.
 - b. The Superintendent or designee shall supervise employees on paid Association Leave.
 - c. All paid Association Leave shall be reported to and accounted for through the District's leave accounting system. This accounting shall include the costs and expenses of paid Association Leave.
 - 1) The first 10 days annually of Association Leave directly benefiting education within the District shall be paid out of District funds.
 - 2) Paid leave in excess of 10 days annually shall be reimbursed at the substitute wage rate to the District by the Association.
 - 3) Association Leave for activities that do not provide direct benefit to education in the District shall be unpaid leave.
 - d. Employees using Association Leave may not engage in political activity including:
 - 1) Actively campaigning for candidates for public office in partisan and non-partisan elections; and
 - 2) Fundraising for political organizations, political parties, or candidates.

e. Any willful violation of this Policy may be used for disciplinary action.

2. The Box Elder Educational Support Professionals Employees Association (BEESPA) President shall have six days per trimester of released time for the purpose of conducting Association business. The substitute will be paid for by the Box Elder ESP Employees Association. All reporting, accounting, and other restrictions in AA.1. above apply to this section also.

CC. Leave Without Pay

1. Employees that qualify for leave benefits are expected to act in a professional manner by consulting with their supervisor when they have used all their appropriate leave. In order to take Leave Without Pay, approval from the direct supervisor/administrator is required with ample notice to adequately meet the needs of the students and school/department due to the absence.
2. For employees that don't qualify for leave benefits, it is expected that absences not exceed 10% (1 to 2 days) each month. Approval from the direct supervisor/administrator is required with ample notice to adequately meet the needs of the students due to the absence.
 - a. If attendance exceeds the 1 to 2 days each month amount, corrective action may result for neglect of duty.
3. If the Leave Without Pay is not approved, the employee may appeal to the Superintendent or designee.
4. Direct Supervisors/Administrators will communicate with the person who is responsible for putting leave into the District's leave accounting system when a Leave Without Pay is approved.

DD. Reporting Absences

1. Employees reporting absences for sickness will make a call/contact to their immediate supervisor or designee. For vacation or personal leave if the absence has been preapproved, no call is needed. When using leave where prior approval was not possible, a call/contact to their immediate supervisor is required.

POLICY 4016

Evaluation and Selection of Instructional Material

A. Definitions

1. The following definitions apply in this policy:

- a. “Learning material” means any learning material or resource used to deliver or support a student’s learning, including textbooks, reading materials, videos, digital materials, websites, and other online applications.

[Utah Code § 53G-4-402\(27\)\(a\)\(i\) \(2024\)](#)

- b. “Instructional material” means learning material which is approved by the Board of Education for use in District schools. It does not include learning material used in a concurrent enrollment, advanced placement, or international baccalaureate program or class or another class with required instructional material that is not subject to selection by the Board of Education.

[Utah Code § 53G-4-402\(27\)\(a\)\(ii\) \(2024\)](#)

[Utah Code § 53G-10-103\(1\)\(a\) \(2024\)](#)

- c. “Supplemental material” means learning material that an educator selects for classroom use which the Board of Education has not considered and adopted, approved, or prohibited for classroom use.

[Utah Code § 53G-4-402\(27\)\(a\)\(iii\) \(2024\)](#)

- d. “School setting” means on school property (including but not limited to classrooms or a school library) or (regardless of location) an activity sponsored by the District or a school but which is conducted by an organization which is not part of the District. Such activities can include but are not limited to an assembly, a guest lecture, a live presentation, or another event.

[Utah Code § 53G-10-103\(1\)\(f\) \(2024\)](#)

- e. “Sensitive material” means instructional material that constitutes objective sensitive material or subjective sensitive material but does not include instructional material:
- 1) which is within the scope of and adopted by the Board of Education under [Policy 4088 Special Programs: Student Internships](#); or
 - 2) for a concurrent enrollment course which would be objective sensitive material or subjective sensitive material but where a parent receives notice from the course provider of the material before enrollment of the parent’s child and the parent gives consent by enrolling the child; or
 - 3) for medical courses; or
 - 4) for family and consumer science courses; or
 - 5) for another course exempted by Utah State Board of Education Rule.

[Utah Code § 53G-10-103\(1\)\(h\)\(ii\) \(2024\)](#)

- f. “Objective sensitive material” means instructional material which includes any description or depiction of:
- 1) Human genitals in a state of sexual stimulation or arousal; or
 - 2) Acts of human masturbation, sexual intercourse, or sodomy; or
 - 3) Fondling or other erotic touching of human genitals or pubic region.

[Utah Code § 53G-10-103\(1\)\(e\) \(2024\)](#)

[Utah Code § 76-10-1227\(1\)\(a\)\(i\), \(ii\), \(iii\) \(2007\)](#)

- g. “~~Subjective sensitive material~~ ~~Pornographic or indecent~~” means instructional material that meets any of the following:

[Utah Code 76-10-1023](#)

- 1) Any description or representation, in whatsoever form, of nudity, sexual conduct, sexual excitement, or sadomasochistic abuse which, taken as a whole, appeals to the prurient interest in sex of minors, is patently offensive to the prevailing standards in the adult community as a whole with respect to what is suitable material for minors, and taken as a whole

does not have serious value for minors (which includes only serious literary, artistic, political, or scientific value for minors);

- 2) A material or performance which the average person, applying contemporary community standards, finds that, taken as a whole, appeals to prurient interest in sex, is patently offensive in the description of nudity, sexual conduct, sexual excitement, sadomasochistic abuse, or excretion, and does not have serious literary, artistic, political, or scientific value; **or**
- ~~3) A description or depiction of: human genitals in a state of sexual stimulation or arousal; acts of human masturbation, sexual intercourse, or sodomy; fondling or other erotic touching of human genitals or pubic region; or fondling or other erotic touching of the human buttock or female breast, where the material as a whole does not have serious value for minors; or~~
- ~~4) A description or depiction of a nude or partially denuded figure, which means human male genitals in a discernibly turgid state (even if completely or opaquely covered) or less than completely and opaquely covered human genitals, pubic region, buttock, or female breast below a point immediately above the top of the areola, where the material containing the nudity, taken as a whole, does not have serious literary, artistic, political, or scientific value for minors, taking into consideration the ages of all minors who could be exposed to the material.~~

[Utah Code § 53G-10-103\(1\)\(h\)\(iii\) \(2024\)](#)

[Utah Code § 76-10-1235\(1\)\(a\) \(2007\)](#)

[Utah Code § 76-10-1201\(5\) \(2013\)](#)

[Utah Code § 76-10-1203 \(1977\)](#)

[Utah Code § 76-10-1227\(1\)\(a\)\(iv\) \(2007\)](#)

- h. "Nudity" means the showing of the human male or female genitals, pubic area, or buttocks, with less than an opaque covering, or the showing of the female breast with less than an opaque covering, or any portion of the female breast below the top of the areola; or the depiction of covered male genitals in a discernibly turgid state.

[Utah Code § 76-10-1201\(10\) \(2013\)](#)

- i. "Sexual conduct" means acts of masturbation, sexual intercourse, or any touching of a person's clothed or unclothed genitals, pubic area, buttocks, or, if the person is a female, breast, whether alone or between members of the

same or opposite sex or between humans and animals in an act of apparent or actual sexual stimulation or gratification.

[Utah Code § 76-10-1201\(14\) \(2013\)](#)

- j. “Sexual excitement” means a condition of the human male or female genitals when in a state of sexual stimulation or arousal, or the sensual experiences of humans engaging in or witnessing sexual conduct or activity.

[Utah Code § 76-10-1201\(15\) \(2013\)](#)

- k. “Sadomasochistic abuse” means flagellation or torture by or upon a person who is nude or clad in undergarments, a mask, or in a revealing or bizarre costume or the condition of being fettered, bound, or otherwise physically restrained on the part of a person clothed in this way.

[Utah Code § 76-10-1201\(13\) \(2013\)](#)

- l. “Appeals to the prurient interest” means erotic in some significant way to the average person and having the capacity to provoke sexual responses over and beyond those that would be characterized as normal.
- m. “Age appropriate” means generally suitable for students of the same age or level of social, emotional, and cognitive development when taking into consideration the ages of all minors who could be exposed to the material.
- n. “Instructional material review committee” means a committee formed at the District or school level, as determined by the Superintendent, appointed as needed and consisting of an administrator or administrators, educators, and at least two parents. An administrator member of the committee shall serve as the committee chair. Parents appointed to an instructional material review committee shall be reflective of the members of the relevant school community and shall have a student who attends a District school. **The instructional material review committee may not include an individual responsible for the procurement of the material being reviewed and may not include an individual who requested the review.**

[Utah Code § 53G-10-103\(4\)\(c\)\(i\) \(2024\)](#)

[Utah Admin. Rules R277-468-3\(1\), \(2\) \(August 7, 2024\)](#)

B. Adoption of Instructional Material

1. Except for adoption of instructional material within the scope of [Policy 4105 Sex Education](#), the following process shall be followed in adopting instructional material for use in the District or a particular school in the District. The Superintendent or Superintendent's designee shall determine what learning material to recommend to the Board of Education for approval for use, taking into consideration recommendations and requests from District and school administrators and educators and after considering input and recommendations from an instructional material review committee. Depending on where the learning material being considered will be used, the instructional material review committee may be formed for the District as a whole, or for all the schools at a particular level of instruction (elementary, middle school or junior high, or high school), or for a specific school.
2. After receiving recommendations from the Superintendent, the Board shall adopt or approve instructional material in an open and regular meeting of the Board. Before adopting or approving the material, the Board shall hold at least two public meetings on the Superintendent's recommendations at which parents of District students and District educators have the opportunity to express views and opinions on the recommendations. Prior to these meetings, the District shall post the recommended material online to allow public review or (for copyrighted materials) shall make the recommended material available at a District location for public review.
3. Subject to the foregoing hearing process, learning material which has been designated by the State Board of Education as within any of that Board's "Recommended" categories may be approved for use in the District. Learning material which has been designated by the State Board of Education as "Reviewed, but not recommended" may not be approved for use in the District.
 - a. In determining whether to recommend learning material for adoption, the instructional material review committee and the Superintendent may consider whether the learning material:
 - b. is consistent with the Utah core requirements;
 - c. is mapped and aligned to the Utah core and state assessments (if planned for use as primary instructional materials);
 - d. is high-quality, research-based, and proven to be effective in supporting student learning;
 - e. provides an objective and balanced viewpoint on issues;

- f. includes enrichment and extension possibilities;
- g. is appropriate to varying levels of learning;
- h. is accurate and factual;
- i. is arranged chronologically or systematically, or both;
- j. ~~reflects the pluralistic character and culture of the American people and provides accurate representation of diverse ethnic groups~~ meets the requirements of [Utah Code § 53E-4-204.1](#);
- k. ~~is not prohibited discriminatory practice as described in~~ [Utah Code § 53B-1-118](#);
- l. is consistent with the principles of individual freedom as defined in [Utah Code § 53G-10-206](#) ~~free from sexual, ethnic, age, gender, or disability bias and stereotyping~~; and
- m. is of acceptable technical quality.

[Utah Code § 53E-4-403\(4\) \(2024\)](#)
[Utah Code § 53G-4-402\(27\)\(a\), \(c\) \(2024\)](#)
[Utah Admin. Rules R277-468-3\(1\) \(November 7, 2022\)](#)
[Utah Admin. Rules R277-469-3\(2\) \(July 8, 2024\)](#)
[Utah Admin. Rules R277-469-6\(1\) \(July 8, 2024\)](#)
[Utah Admin. Rules R277-469-7\(1\) \(July 8, 2024\)](#)

- n. Learning material cannot be approved for use in the District or used in District schools if the material contains ~~any pornographic or indecent sensitive~~ material as defined in this policy.

[Utah Code § 53G-10-103\(2\)\(a\) \(2024\)](#)
[Utah Admin. Rules R277-468-2\(1\) \(November 7, 2022\)](#)
[Utah Admin. Rules R277-469-3\(2\)\(c\) \(July 8, 2024\)](#)
[Utah Admin. Rules R277-628-3\(1\)\(a\)\(i\) \(August 7, 2024\)](#)

- o. Before purchasing learning material, the District shall require the proposed vendor to provide a detailed core curriculum alignment relating to the material. Contracts with publishers for purchase of learning material shall include National Instructional Materials Accessibility Standard contract

language and shall require that the publisher provide material consistent with Utah Code and administrative rules.

[Utah Admin. Rules R277-469-3\(4\) \(July 8, 2024\)](#)

C. Contract Requirements for Online or Digital Learning Material

1. If the District contracts with another party to provide online or digital learning material, the contract shall require the provider to give notice to the District anytime the provider makes a material change to the content of the material (excluding regular informational updates on current events).

[Utah Code § 53G-4-402\(27\)\(e\) \(2024\)](#)

D. Supplemental Material

1. Supplemental material shall be selected by educators as provided by [Policy 4018 Evaluation and Selection of Supplemental Material](#).

[Utah Code § 53G-4-402\(27\)\(d\) \(2024\)](#)

E. Review of instructional material **for sensitive material**

1. Requests for review of instructional material **for sensitive material** are limited as follows:
 - a. Personal interest requirement. The following may request review of instructional material:
 - 1) A student currently enrolled in and attending a District school;
 - 2) A parent or guardian of a student currently enrolled in and attending a District school;
 - 3) A District employee; **or**
 - 4) A member of the Board of Education; ~~or~~
 - ~~5) A current resident of the District.~~

[Utah Code § 53G-10-103\(3\)\(a\) \(2024\)](#)

b. Limits on request after unsuccessful challenges frequency

- 1) An “unsuccessful challenge” means that an instructional material is determined not to be sensitive material and is retained after an allegation that it contains sensitive material ~~Each individual is limited to three requests to review instructional material per school year.~~
- 2) After an individual has made three unsuccessful challenges in a given school year, the individual may not request sensitive material review for the remainder of that school year ~~Any item which has been subject to review, reviewed under this policy, and retained may not be subject to another request for review for at least three years.~~

[Utah Code § 53G-10-103\(3\)\(b\) \(2024\)](#)

~~c. Preconditions to request for review~~

- ~~1) Any adult who wishes to file a request for review must first read or review the instructional material as a whole before filing the request (students are not to be required, requested, or encouraged to complete reading or reviewing instructional material in which they have discovered content they believe is pornographic or indecent).~~
2. ~~If the requirements and conditions for review are met, a~~An individual who desires review of instructional material for sensitive material must complete the Request for Review of Instructional Material form and provide it to the Superintendent or Superintendent’s designee. The Superintendent or designee shall make an initial determination whether the form has been fully completed and the ~~person is eligible to requirements for requesting a review have been met.~~ If so, the Superintendent or designee shall establish a District instructional material review committee to conduct the review.
3. Upon receipt of a request for sensitive materials review from an eligible individual, the Superintendent or designee **and another District administrator who has responsibility regarding curriculum** will make an initial determination as to whether the request presents a plausible claim that the instructional material constitutes sensitive material, including whether the request includes excerpts and other evidence to support the allegation. If **those two individuals determine that** the request presents a plausible claim that the instructional material constitutes sensitive material, the District shall proceed with review of the material and shall immediately remove the instructional material from any school

setting that provides student access to the material until the review process is complete.

[Utah Code § 53G-10-103\(4\)\(a\) \(2024\)](#)

[Utah Admin. Rules R277-628-3\(1\)\(a\)\(v\), \(vi\) \(August 7, 2024\)](#)

4. The Superintendent or designee shall assign one or more administrators to evaluate the request and the challenged material and determine if the challenged material constitutes objective sensitive material. If the challenged material is determined to be objective sensitive material, then the District shall ensure that the material remains inaccessible to students in any school setting.

[Utah Code § 53G-10-103\(4\)\(b\) \(2024\)](#)

5. If the material is determined to not be objective sensitive material, the Superintendent or designee shall establish a District instructional material review committee to review the material to determine whether it constitutes subjective sensitive material. During review by the instructional material review committee, the District shall allow access to the challenged material to any student whose parent gives consent for the student to access the challenged material.
6. In conducting a requested review, the primary purpose of the District instructional material review committee shall be to determine whether the item ~~constitutes contains pornographic or indecent material~~ subjective sensitive material and shall **prioritize protecting children from the harmful effects of illicit pornography over other considerations**. However, the committee may also evaluate whether the instructional material is age-appropriate and whether the prior approval of the material should be reconsidered in light of all appropriate factors. The committee's determinations shall be made by majority vote of the members of the committee. Prior to engaging in any discussions with other committee members or participating in any decision making, each committee member shall read the item in its entirety (for written items) or review the item as a whole (for non-written items).

[Utah Code § 53G-10-103\(2\)\(c\) \(2024\)](#)

[Utah Admin. Rules R277-628-3\(1\)\(a\)\(iii\) \(August 7, 2024\)](#)

7. After the chair of the District instructional material review committee has confirmed that all members of the committee have reviewed the item in question, the chair shall schedule such meetings as are necessary for the committee to discuss the item and make its determinations.

8. In determining whether the item ~~contains pornographic or indecent~~ constitutes **subjective sensitive** material, the committee shall determine whether the material meets any of the ~~four~~ **three** tests for ~~pornographic or indecent~~ **subjective sensitive** material set out in the definition above.
9. If the committee determines that the item ~~contains pornographic or indecent~~ **constitutes subjective sensitive** material, then the item shall be designated as no longer approved for use in the District and removed from **student access in the school setting (regardless of whether the student's parent has consented to the student having access to the material) District schools.** **If an item is determined to be sensitive material and removed from use, all copies of the material shall be physically removed and as applicable deleted from electronic storage. The District shall inform vendors and publishers regarding the decision. Sensitive materials removed from student access may not be sold or distributed but shall be legally disposed of.**

[Utah Code § 53G-10-103\(4\)\(c\)\(iii\) \(2024\)](#)

[Utah Admin. Rules R277-628-3\(1\)\(a\)\(vii\) \(August 7, 2024\)](#)

10. If the committee determines that the item does not ~~contain pornographic or indecent~~ **constitute subjective sensitive** material, then the committee may, but is not required to, proceed to other considerations as set out in the following paragraphs.
11. The committee may elect to evaluate whether the item should be removed from all use or restricted in use based on considerations of age-appropriate use. In this evaluation, the committee shall use the definition of “age appropriate” set forth above in light of the prevailing standards in the adult community with regard to what is appropriate for children of that age.
12. The committee may also elect to reconsider the prior District approval of the item. In doing so, the committee shall consider the factors set forth above for initial approval of instructional material.
13. After the committee has made its determinations, it shall prepare a written report which explains its findings and the grounds for its findings. A copy of the report shall be provided to the person who requested the review.
14. After the committee issues its report, the **Superintendent or designee chair of the committee** shall report the results of the review to the Utah State Board of Education using the reporting tool provided by the State Board at [this website](#).

The report shall be made within 30 days of the determination unless an appeal of the determination is in process.

[Utah Code § 53G-10-103\(4\)\(b\)\(iii\) \(2022\)](#)

[Utah Admin. Rules R277-628-4\(3\) \(August 7, 2024\)](#)

15. ~~The determination of the District instructional material review committee is final and may not be further appealed.~~ Any individual who is eligible to request a review for sensitive material may appeal a determination to the Board of Education. An appeal can be made regarding an objective sensitive material determination or a subjective sensitive material and can be made whether the decision was to remove or retain the material. The appeal shall be in writing, shall be submitted to the Board of Education within 30 days of the determination, and shall explain why the individual believes the determination was incorrect. In considering the appeal, the Board of Education may make use of whatever information it finds appropriate, including the committee report. The Board of Education's decision on the appeal shall be made by vote in public meeting. In making the decision, the Board of Education shall clearly identify the rationale for its decision and the determination on each component of the standards used in deciding the appeal (including the statutory standards and any additional policy standards the Board of Education may use). The District shall report the results of the appeal to the Utah State Board of Education using the website identified above promptly following conclusion of the appeal.

[Utah Code § 53G-10-103\(5\) \(2024\)](#)

[Utah Admin. Rules R277-628-4\(3\) \(August 7, 2024\)](#)

F. Compensation for additional employee time

1. If a District employee participating in sensitive materials review is required to do so outside of contract hours, the District shall compensate the employee for the additional time spent participating in the review.

[Utah Admin. Rules R277-628-3\(1\)\(e\) \(August 7, 2024\)](#)

Request for Review of Instructional Material

1. Requester: _____ School: _____
Address: _____ City: _____ Zip: _____
Email: _____ Phone: _____

~~2. Qualifying personal interest category or categories: _____~~

3. Brief statement explaining the request: _____

4. Type of material: Book (Print) E-Book (Digital) Audio Book Movie Magazine
 Other Audio Recording Digital Resource Game Newspaper Other

5. Title: _____

6. Author or Producer: _____

~~7. Are you a student? Yes No (If yes, do not finish reviewing the material)~~

~~8. Have you read or reviewed the entire material? Yes No (Not required of students)~~

9. ~~Pornographic or indecent~~ Sensitive material can be found at the following location or locations
(page, chapter, link, timestamp, etc.)

10. Other reasons (age appropriateness, other) that the item should be removed from use or
restricted in use:

I declare under criminal penalty under the law of Utah that the foregoing is true and correct.

Signed on the ____ day of _____, _____ at _____
(Day) (Month) (Year) (City or other location and state/country)

Printed Name _____

Signature _____

POLICY 4017

Evaluation and Selection of Library Material

A. Definitions

1. In addition to the definitions in [Policy 4016 Evaluation and Selection of Instructional Material](#), the following definitions apply in this policy:
 - a. “Library material” means any instructional material digital media (including audio or visual media) or physical text contained within a school library’s collection.
 - b. “School library” means the location, both physical and virtual, where library materials are housed and administered by professional staff hired to oversee the selection, maintenance, and access to school library materials.
 - c. “Self-selection” means the right and responsibility of individual students and the student’s parent or legal guardian to select materials from a school library.
 - d. ~~“School library material review committee” means a committee formed at the school level, appointed as needed and consisting of a school administrator or administrators, at least one educator with a master’s degree or endorsement in library science, at least one other educator from the school, and at least two parents with students enrolled in and attending the school. An administrator member of the committee shall serve as the committee chair. Parents appointed to a library material review committee shall be reflective of the members of the relevant school community. The school library material review committee considering a particular request may not include either an individual who originally selected the material for inclusion in the library or the individual who has made the request or a family member of the individual making the request.~~
- e. “~~District I~~Library material review committee” means a committee formed at the District level, appointed as needed and consisting of a District administrator or administrators, at least two educators with a master’s degree or endorsement in library science, educators from at least two other schools of the same level (high school, middle or junior high, or elementary) as the school where the request

~~Utah Code § 53G-10-103(3) (2022)~~

arises, and at least three parents with students enrolled in and attending other District schools of the same level. An administrator member of the committee shall serve as the committee chair. Parents appointed to a ~~District~~ Library material review committee shall be reflective of the members of the District community. The ~~District~~ Library material review committee considering a particular request may not include a member of the school library material review committee who considered the original request, nor may it include either an individual **who originally selected responsible for the procurement of** the material for inclusion in the library or the individual who has made the request or a family member of the individual making the request.

[Utah Code § 53G-10-103\(4\)\(c\)\(i\) \(2024\)](#)
[Utah Admin. Rules R277-628-3\(1\)\(a\)\(vi\), \(c\) \(August 7, 2024\)](#)

B. Policy Regarding Selection of Library Material

1. The Board of Education recognizes that it has broad discretion in managing and operating the schools of the District, including in selecting library material, and that it has delegated authority to District and school administration in this matter. The Board of Education also recognizes the importance of freedom of inquiry and study, the constitutional and First Amendment restrictions on the suppression of ideas, and that school libraries offer a place and opportunity for the exercise of intellectual freedom and the right to read, inquire, study, and evaluate outside of the setting of formal instruction. The Board of Education further recognizes that school libraries are different from public libraries in that they are not open to the public, primarily serve the school's students (who are minors), and are part of the instructional resources of the school. The Board has adopted this policy to serve and balance these interests while taking into account the values of the community.

C. Selection and Deselection of Library Materials

1. The school librarian, subject to the oversight of the principal and working in cooperation with school staff, shall select new library material taking into consideration the following criteria and subject to the overall requirements that the material is age appropriate and does not **include pornographic or indecent constitute sensitive** material as defined in [Policy 4016](#):
 - a. Overall purpose and educational significance
 - b. Contribution and relevance to core standards

- c. Teacher, parent, or student request
 - d. Validity, currency and appropriateness
 - e. Accuracy, timeliness and permanence
 - f. Favorable reviews, recommendations and/or award nominees found in standard selection sources or from professional personnel
 - g. Contributes to a balanced perspective
 - h. Potential appeal and interest
 - i. Recreational reading needs of students
 - j. Artistic quality and literary style
 - k. Reputation and significance of author, producer, or publisher
 - l. Value commensurate with cost and/or need
 - m. Uniqueness, diversity, and/or heritage of the state, region, or group
 - n. Support of second language learners
 - o. Support of special needs students
 - p. Merit of the work as a whole
2. The school librarian shall periodically review the library collection to determine what material should be removed or replaced (deselected). Criteria may include any of the considerations relating to initial section stated above and may also include:
- a. Poor physical condition
 - b. Superseded by more current information or contains subject matter no longer needed to support the core standards

- c. Encourages stereotypes or biases
- d. Receiving little use
- e. Provides wrong, inaccurate, or dated information

D. Access to Library Material

1. Student access to library material is based primarily on self-selection. Library staff are available to consult with students and with the parent or guardian of students to find appropriate material but are not responsible for final selections of the student. If a student's parent or guardian wishes to restrict that student's access to any particular library item (a specific work or title), the parent or guardian may make a written request to the library staff and the student will then not be allowed to check out that item.

E. Review of Library Material ~~in Response to Request for Sensitive Material~~

1. Requests for review of library materials ~~for sensitive material~~ are limited as follows:
 - a. Personal interest requirement
 - 1) A student ~~currently enrolled in and attending a District school may request review of a particular library item in the library of the school where their student is currently enrolled and attending.~~
 - 2) A parent or guardian ~~of a student currently enrolled in and attending a District school may request review of a particular library item in the library of any school where a child of the parent or guardian is currently enrolled and attending.~~
 - 3) A District employee; ~~may request review of a particular library item in the library of a school where the employee has professional responsibilities.~~
 - 4) A member of the Board of Education; ~~may request review of a particular library item in the library of a school within the local school board district the Board member represents.~~

[Utah Code § 53G-10-103\(3\)\(a\) \(2024\)](#)

b. Limits on ~~request after unsuccessful challenges frequency~~

- 1) An “unsuccessful challenge” means that an instructional material (including but not limited to library material) is determined not to be sensitive material and is retained after an allegation that it contains sensitive material ~~Each individual is limited to three requests to review library materials per school year.~~
- 2) After an individual has made three unsuccessful challenges in a given school year, the individual may not request sensitive material review for the remainder of that school year ~~Any item which has been subject to review, reviewed under this policy, and retained may not be subject to another request for review for at least three years within the scope of the review conducted (school or District).~~

[Utah Code § 53G-10-103\(3\)\(b\) \(2024\)](#)

~~c. Preconditions to request for review~~

- ~~1) Any adult who wishes to file a request for review must first read or review the library item as a whole before filing the request (students are not to be required, requested, or encouraged to complete reading or reviewing library material in which they have discovered content they believe is pornographic or indecent).~~
- ~~2) Before filing a request for review regarding a library item, the individual shall first meet with the school librarian, who shall if able explain the intended purpose and use of the item in question.~~
- ~~3) If the librarian is unable to provide this information or if the individual is not satisfied with the information provided, the individual shall then meet with the principal (or a school administrator designated by the principal) regarding the concern.~~

- d. ~~If after meeting with the administrator the~~ An individual who desires ~~wishes to request~~ review of library material for sensitive material ~~must the item, the individual shall~~ complete the Request for School Review of Library Material form and provide it to the ~~Superintendent or Superintendent’s designee~~ ~~principal of the~~

~~school where the library with the item is located. The Superintendent or designee shall make an initial determination whether the form has been fully completed and the person is eligible to request review. principal or principal's designee shall make an initial determination whether the form has been fully completed and the requirements for request review have been met. If so, the principal or designee shall establish a school library materials review committee to conduct the review.~~

- e. Upon receipt of a request for sensitive materials review from an eligible individual, the Superintendent or designee **and another District administrator who has responsibility regarding curriculum** will make an initial determination as to whether the request presents a plausible claim that the library material constitutes sensitive material, including whether the request includes excerpts and other evidence to support the allegation. **If those two individuals determine that** the request presents a plausible claim that the library material constitutes sensitive material, the District shall proceed with review of the material and shall immediately remove the library material from any school setting that provides student access to the material until the review process is complete.

[Utah Code § 53G-10-103\(4\)\(a\) \(2024\)](#)

[Utah Admin. Rules R277-628-3\(1\)\(a\)\(iv\) \(August 7, 2024\)](#)

- f. The Superintendent or designee shall **assign one or more administrators designate two District employees and one parent** to evaluate the request and the challenged material and determine if the challenged material constitutes objective sensitive material. **The individuals designated may not include anyone responsible for procurement of the materials or the individual who requested the review but may include the District employees who performed the initial review.** If the challenged material is determined to be objective sensitive material, then the District shall ensure that the material remains inaccessible to students in any school setting.

[Utah Code § 53G-10-103\(4\)\(b\) \(2024\)](#)

[Utah Admin. Rules R277-628-3\(1\)\(a\)\(v\), \(vi\) \(August 7, 2024\)](#)

- g. If the material is determined to not be objective sensitive material, the Superintendent or designee shall establish a library material review committee to review the material to determine whether it constitutes subjective sensitive material. During review by the library material review committee, the District shall allow access to the challenged material to any student whose parent gives consent for the student to access the challenged material.

[Utah Code § 53G-10-103\(4\)\(c\)\(i\), \(ii\) \(2024\)](#)

- h. ~~An item may not be removed from the library while the review process is pending, though a parent may restrict their student's access to the item by written request to the librarian.~~
- i. The sole purpose of the ~~school~~ library material review committee shall be to determine whether the item ~~contains pornographic or indecent constitutes subjective sensitive~~ material as defined in [Policy 4016](#) and shall prioritize protecting children from the harmful effects of illicit pornography over other considerations. An item may not be removed because of disagreement with the item's content relating to politics, religion, nationalism, or other matters of opinion. The committee's determination shall be made by majority vote of the members of the committee. Prior to engaging in any discussions with other committee members or participating in any decision making, each committee member shall read the item in its entirety (for written items) or review the item as a whole (for non-written items).

[Utah Code § 53G-10-103\(2\)\(c\) \(2024\)](#)

[Utah Admin. Rules R277-628-3\(1\)\(a\)\(iii\) \(August 7, 2024\)](#)

- j. After the chair of the library material review committee has confirmed that all members of the committee have reviewed the item, the chair shall schedule such meetings as necessary for the committee to discuss the item and determine whether it ~~contains pornographic or indecent constitutes subjective sensitive~~ material.
- k. In determining whether the item ~~contains pornographic or indecent constitutes subjective sensitive~~ material, the committee shall determine whether the material meets any of the ~~four~~ three tests for ~~contains pornographic or indecent subjective sensitive~~ set out in the definition in [Policy 4016](#).
- l. After the committee has made its determination, it shall prepare a written report which explains its findings and the grounds for its findings. A copy of the report shall be provided to the person who requested the review.
- m. If the committee determines that the item ~~contains pornographic or indecent constitutes subjective sensitive~~ material, then the item shall be removed from

student access in the school setting (regardless of whether the student's parent has consented to the student having access to the material) ~~the library permanently or pending the outcome of an appeal from the school library materials review committee to a District library materials review committee.~~ **If an item is determined to be sensitive material and removed from use, all copies of the material shall be physically removed and as applicable deleted from electronic storage. The District shall inform vendors and publishers regarding the decision. Sensitive materials removed from student access may not be sold or distributed but shall be legally disposed of.**

[Utah Code § 53G-10-103\(4\)\(c\)\(iii\) \(2024\)](#)

[Utah Admin. Rules R277-628-3\(1\)\(a\)\(vii\) \(August 7, 2024\)](#)

- n. If the committee determines that the item does not ~~contains pornographic or indecent~~ constitute subjective sensitive material, then the item shall be retained. A reviewed item which is retained after review for pornographic or indecent material may nevertheless be deselected by the school librarian if the librarian determines that it meets other criteria for deselection.

- o. ~~If no District Appeal review is requested as described below,~~ **The chair of the school library material review committee shall report the results of the review to the Utah State Board of Education using the reporting tool provided by the State Board at [this website](#).**

[Utah Code § 53G-10-103\(4\)\(d\) \(2024\)](#)

~~F. Review by District Library Material Review Committee~~

- ~~1. An individual who obtained review of an item by a school library material review committee and who is dissatisfied with the school committee's determination or wishes to have a determination that the item contains pornographic or indecent material applied to all schools in the District may request review by a District library review committee. The chair of~~

- ~~2. An individual who obtained review by a District library material review committee shall complete the Request for District Review of Library Material form and provide it to the Superintendent or designee. The form must be submitted within 30 days of the report from the school library material review committee. The Superintendent or designee shall make an initial determination whether the form has been fully~~

~~completed and the requirements for requesting review have been met. If so, the Superintendent or designee shall establish a District library material review committee to conduct the review.~~

- ~~3. The status of the item as determined by the school library material review committee (retained or removed) shall remain in place during review by the District library material review committee.~~
- ~~4. The sole purpose of the District LMRC shall be to determine whether the item contains pornographic or indecent material. However, where the item being reviewed is located in a school serving younger students (an elementary school or middle school or junior high school) and the concern relates to nudity, the District library material review committee may consider whether the item constitutes pornographic or indecent material for older students (students in middle school or junior high or high school as applicable). An item may not be removed because of disagreement with the item's content relating to politics, religion, nationalism, or other matters of opinion. The committee's determinations shall be made by majority vote of the members of the committee. Prior to engaging in any discussions with other committee members or participating in any decision making, each committee member shall read the item in its entirety (for written items) or review the item as a whole (for non-written items).~~
- ~~5. After the chair of the District library material review committee has confirmed that all members of the committee have reviewed the item in question, the chair shall schedule such meetings as necessary for the committee to discuss the item and determine whether it contains pornographic or indecent material.~~
- ~~6. In determining whether the item contains pornographic or indecent material, the committee shall determine whether the material meets any of the four tests for pornographic or indecent material set out in the definition in Policy 4016 (including as appropriate standards relating to nudity with respect to older students). The committee may consider the report of the school library material review committee but is not bound by that report and is to conduct an independent review and assessment of the item.~~
- ~~7. After the committee has made its determination, it shall prepare a written report which explains its findings and the grounds for its findings. A copy of the report shall be provided to the person who requested the review.~~

8. ~~If the committee determines that the item contains pornographic or indecent material, then the committee shall either direct that the item be removed from all school libraries within the District or, if the committee determines that an item with nudity is not pornographic or indecent material with regard to older students, may limit the removal to school libraries serving elementary and/or middle or junior high schools, according to the committee's determination. If the committee determines that the item does not contain pornographic or indecent material, then the item shall be retained and that determination shall apply to all school libraries within the District. A reviewed item which is retained after review for pornographic or indecent material may nevertheless be deselected by a school librarian if the librarian determines that it meets other criteria for deselection.~~
9. ~~After the District library material review committee issues its report, the chair of the committee shall report the results of the review to the Utah State Board of Education using the reporting tool provided by the State Board at [this website](#).~~
10. Any individual who is eligible to request a review for sensitive material may appeal a determination to the Board of Education. An appeal can be made regarding an objective sensitive material determination or a subjective sensitive material and can be made whether the decision was to remove or retain the material. The appeal shall be in writing, shall be submitted to the Board of Education within 30 days of the determination, and shall explain why the individual believes the determination was incorrect. In considering the appeal, the Board of Education may make use of whatever information it finds appropriate, including the committee report. The Board of Education's decision on the appeal shall be made by vote in public meeting. In making the decision, the Board of Education shall clearly identify the rationale for its decision and the determination on each component of the standards used in deciding the appeal (including the statutory standards and any additional policy standards the Board of Education may use). The District shall report the results of the appeal to the Utah State Board of Education using the website identified above **promptly following conclusion of the appeal.**

[Utah Code § 53G-10-103\(5\) \(2024\)](#)

[Utah Admin. Rules R277-628-4\(3\) \(August 7, 2024\)](#)

11. ~~The determination of the District library material review committee is final and may not be further appealed.~~

G. Compensation for additional employee time

Policy 4017
Amended
February 14, 2024
First Reading
November 13, 2024
Second Reading
December 11, 2024

1. If a District employee participating in sensitive materials review is required to do so outside of contract hours, the District shall compensate the employee for the additional time spent participating in the review.

[Utah Admin. Rules R277-628-3\(1\)\(e\) \(August 7, 2024\)](#)

Request for ~~School~~ Review of Library Material

1. Requester: _____ School: _____
Address: _____ City: _____ Zip: _____
Email: _____ Phone: _____

~~2. Qualifying personal interest category or categories: _____~~

3. Brief statement explaining the request: _____

4. Type of material: Book (Print) E-Book (Digital) Audio Book Movie Magazine
 Other Audio Recording Library Digital Resource Game Newspaper Other

5. Title: _____

6. Author or Producer: _____

~~7. Are you a student? Yes No (If yes, do not finish reviewing the material)~~

~~8. Have you read or reviewed the entire material? Yes No (Not required of students)~~

9. Library material may only be removed because it ~~contains pornographic or indecent~~ constitutes sensitive material as defined in District [Policy 4016](#) and governing law. Library material may not be removed because it contains ideas that individuals disagree with based upon politics, nationalism, religion, or other matters of opinion. I acknowledge and understand that the scope of review will be limited to whether the material ~~contains pornographic or indecent~~ constitutes sensitive material.
Initial: _____

10. ~~The pornographic or indecent~~ Sensitive material can be found at the following location or locations (page, chapter, link, timestamp, etc.)

~~11. I understand that I must meet the personal interest requirement set out in Policy EEEA in order to obtain review. Initial: _____~~

~~12. I have met with the school librarian to discuss the item as required by Policy EEEA. Initial: _____~~

~~13. I have made _____ other requests for review of library materials during the current school year.~~

I declare under criminal penalty under the law of Utah that the foregoing is true and correct.

Signed on the _____ day of _____, _____ at _____
(Day) (Month) (Year) (City or other location and
state/country)
Printed Name _____
Signature _____

Request for District Review of Library Material

1. ~~Requester: _____ School: _____
Address: _____ City: _____ Zip: _____
Email: _____ Phone: _____~~
2. ~~Qualifying personal interest category or categories: _____~~
3. ~~Purpose of review: ___ Challenge school review result ___ Extend school review result to all schools~~
4. ~~Date of school library material review committee report: _____~~
5. ~~Type of material: ___ Book (Print) ___ E-Book (Digital) ___ Audio Book ___ Movie ___ Magazine
___ Other Audio Recording ___ Library Digital Resource ___ Game ___ Newspaper ___ Other~~
6. ~~Title: _____~~
7. ~~Author or Producer: _____~~
8. ~~Are you a student? ___ Yes ___ No (If yes, do not finish reviewing the material)~~
9. ~~Have you read or reviewed the entire material? ___ Yes ___ No (Not required of students)~~
10. ~~Library material may only be removed because it contains pornographic or indecent material as defined in District Policy EEE and governing law. Library material may not be removed because it contains ideas that individuals disagree with based upon politics, nationalism, religion, or other matters of opinion. I acknowledge and understand that the scope of review will be limited to whether the material contains pornographic or indecent material. Initial: _____~~
11. ~~The pornographic or indecent material can be found at the following location or locations (page, chapter, link, timestamp, etc.) _____~~
12. ~~I understand that I must meet the personal interest requirement set out in Policy EEEA in order to obtain review. Initial: _____~~
13. ~~I have made _____ other requests for review of library material during the current school year.~~

Policy 4017
Amended
February 14, 2024
First Reading
November 13, 2024
Second Reading
December 11, 2024

~~I declare under criminal penalty under the law of Utah that the foregoing is true and correct.~~

Signed on the _____ day of _____, _____ at _____

(Day) (Month) (Year) (City or other location and
state/country)

Printed Name _____

Signature _____

POLICY 4018

0Evaluation and Selection of Supplemental Material

A. Definitions

1. In addition to the definitions in [Policy 4016 Evaluation and Selection of Instructional Material](#) the following definitions apply in this policy:
 - a. “Supplemental material review committee” means a committee formed at the school level, appointed as needed and consisting of a school administrator or administrators, two educators from the school, and at least two parents with students enrolled in and attending the school. For a committee at a middle school or junior high or high school, at least one of the educators shall be licensed in the same area as the educator teaching in the classroom in question. An administrator member of the committee shall serve as the committee chair. Parents appointed to a supplemental material review committee shall be reflective of the members of the relevant school community. The supplemental material review committee considering a particular request may not include either **the educator whose material is in question** **an individual responsible for the procurement of the material** or an individual who has made the request or a family member of the individual making the request.

[Utah Code § 53G-10-103\(4\)\(c\)\(i\) \(2024\)](#)

[Utah Admin. Rules R277-628-3\(1\)\(a\)\(vi\), \(c\) \(August 7, 2024\)](#)

B. Supplemental material adoption

1. Learning material which **contains pornographic or indecent constitutes sensitive** material or which is otherwise prohibited by state law or State Board of Education rule may not be used as supplemental material. Apart from those restrictions, an educator may adopt supplemental material based on the educator’s professional judgment that the material is helpful in achieving instructional goals and is appropriate for the class where the material will be used.

[Utah Code § 53G-4-402\(27\)\(d\) \(2024\)](#)

[Utah Admin. Rules R277-628-3\(1\)\(a\)\(i\) \(August 7, 2024\)](#)

2. In adopting supplemental material, it is recommended that the educator consider whether the material:
 - a. Is consistent with the Utah core requirements;
 - b. Meets an appropriate instructional purpose;
 - c. Is appropriate for the age, emotional development, ability level, and social development of the students being taught;
 - d. Provides an objective and balanced viewpoint on issues;
 - e. Is appropriate to varying levels of learning;
 - f. Is accurate and factual;
 - g. Is arranged chronologically or systematically, or both;
 - h. ~~Reflects the pluralistic character and culture of the American people and provides accurate representation of diverse ethnic groups~~ meets the requirements of [Utah Code § 53E-4-204.1](#);
 - i. ~~is not prohibited discriminatory practice as described in~~ [Utah Code § 53B-1-118](#);
 - j. ~~Is free from sexual, ethnic, age, gender, or disability bias and stereotyping consistent with the principles of individual freedom as defined in~~ [Utah Code § 53G-10-206](#); and
 - k. Is of acceptable technical quality.

[Utah Admin. Rules R277-469-6\(1\) \(July 8, 2024\)](#)

C. Parental Exemption from Objectionable Supplemental Material

1. Whether or not an item of supplemental material ~~contains pornographic or indecent~~ constitutes sensitive material, a parent or guardian from may by timely request exempt the child of the parent or guardian from a requirement to read or review an item of supplemental material if the parent or guardian finds the

material objectionable. In that case, the child shall be provided with an alternate selection without penalty.

D. Review of Supplemental Material ~~for Sensitive Material in Response to Request~~

1. Requests for review of other supplemental material ~~for sensitive material~~ are limited as follows:

a. Personal interest requirement

- 1) A student ~~currently enrolled in and attending a District school; may request review of supplemental material in a classroom or class where the student is currently enrolled and attending.~~
- 2) A parent or guardian ~~of a student currently enrolled in and attending a District school; may request review of supplemental material in a classroom or class where a child of the parent or guardian is currently enrolled and attending.~~
- 3) ~~A District employee; or~~
- 4) A member of the Board of Education ~~may request review of supplemental material in a classroom or class in a school within the local school board district the Board member represents.~~

[Utah Code § 53G-10-103\(3\)\(a\) \(2024\)](#)

b. Limits on ~~request after unsuccessful challenges review~~

- 1) An “unsuccessful challenge” means that an instructional material (including but not limited to supplemental material) is determined not to be sensitive material and is retained after an allegation that it contains sensitive material ~~Any item which has been reviewed under this policy and retained may not be subject to another review for at least three years.~~
- 2) ~~After an individual has made three unsuccessful challenges in a given school year, the individual may not request sensitive material review for the remainder of that school year.~~

[Utah Code § 53G-10-103\(3\)\(b\) \(2024\)](#)

~~c. Preconditions to review~~

- ~~1) Any adult who wishes to file a request for review of an item under this policy must first read or review the material as a whole before filing the request (students are not to be required, requested, or encouraged to complete reading or reviewing material in which they have discovered content they believe is pornographic or indecent material).~~
 - ~~2) Before filing a request for review of an item of supplemental material, the individual shall first meet with the educator using the material, who shall if able explain the intended purpose and use of the material in question.~~
 - ~~3) If the educator is unable to provide this information or the individual is not satisfied with the information provided, the individual shall then meet with the principal or designee regarding the concern.~~
- d. ~~If after meeting with the administrator the~~ An individual who desires wishes to request review of the supplemental material for sensitive material must item; ~~the individual shall~~ complete the Request for Review of Supplemental Material form and provide it to the principal of the school where the classroom with the material is located. The principal or designee shall make an initial determination whether the form has been fully completed and ~~the person is eligible to request review the requirements for requesting review have been met. If so, the principal or designee shall establish a supplemental material review committee to conduct the review.~~
- e. Upon receipt of a request for sensitive materials review from an eligible individual, the principal or designee **and another District administrator who has responsibility regarding curriculum** will make an initial determination as to whether the request presents a plausible claim that the supplemental material constitutes sensitive material, including whether the request includes excerpts and other evidence to support the allegation. If **those two individuals determine that** the request presents a plausible claim that the supplemental material constitutes sensitive material, the school shall proceed with review of the material and shall immediately remove the material from any school setting that provides student access to the material until the review process is complete.

[Utah Code § 53G-10-103\(4\)\(a\) \(2024\)](#)

[Utah Admin. Rules R277-628-3\(1\)\(a\)\(iv\) \(August 7, 2024\)](#)

- f. The principal or designee shall ~~assign one or more administrators or educators~~ designate two District employees and one parent to evaluate the request and the challenged material and determine if the challenged material constitutes objective sensitive material. ~~The individuals designated may not include anyone responsible for procurement of the materials or the individual who requested the review but may include the District employees who performed the initial review.~~ If the challenged material is determined to be objective sensitive material, then the school shall ensure that the material remains inaccessible to students in any school setting.

[Utah Code § 53G-10-103\(4\)\(b\) \(2024\)](#)
[Utah Admin. Rules R277-628-3\(1\)\(a\)\(v\), \(vi\) \(August 7, 2024\)](#)

- g. If the material is determined to not be objective sensitive material, the principal or designee shall establish a supplemental material review committee to review the material to determine whether it constitutes subjective sensitive material. During review by the supplemental material review committee, the school shall allow access to the challenged material to any student whose parent gives consent for the student to access the challenged material.

[Utah Code § 53G-10-103\(4\)\(c\)\(i\), \(ii\) \(2024\)](#)

- h. In conducting a requested review, the primary purpose of the supplemental material review committee shall be to determine whether the item ~~contains pornographic or indecent~~ constitutes subjective sensitive material ~~and shall prioritize protecting children from the harmful effects of illicit pornography over other considerations.~~ However, the committee may also evaluate whether the material is age-appropriate and whether the use of the material should be reconsidered in light of all appropriate factors. The committee's determinations shall be made by majority vote of the members of the committee. Prior to engaging in any discussions with other committee members or participating in any decision making, each committee member shall read the item in its entirety (for written items) or review the item as a whole (for non-written items).

[Utah Code § 53G-10-103\(2\)\(c\) \(2024\)](#)
[Utah Admin. Rules R277-628-3\(1\)\(a\)\(iii\) \(August 7, 2024\)](#)

- i. After the chair of the supplemental material review committee has confirmed that all members of the committee have reviewed the item in question, the chair shall schedule such meetings as are necessary for the committee to discuss the item and make its determinations.
- j. In determining whether the item ~~contains pornographic or indecent~~ constitutes **subjective sensitive** material, the committee shall determine whether the material meets any of the ~~four~~ **three** tests for ~~pornographic or indecent~~ **subjective sensitive** material set out in the definition in [Policy 4016](#).
- k. If the committee determines that the item ~~contains pornographic or indecent~~ constitutes **subjective sensitive** material, then the item shall be designated as no longer approved for use and removed from use. **If an item is determined to be sensitive material and removed from use, all copies of the material shall be physically removed and as applicable deleted from electronic storage. The District shall inform vendors and publishers regarding the decision. Sensitive materials removed from student access may not be sold or distributed but shall be legally disposed of.**

[Utah Code § 53G-10-103\(4\)\(c\)\(iii\) \(2024\)](#)

[Utah Admin. Rules R277-628-3\(1\)\(a\)\(vii\) \(August 7, 2024\)](#)

- l. If the committee determines that the item does not ~~contain pornographic or indecent~~ constitute **subjective sensitive** material, then the committee may, but is not required to, proceed to other considerations as set out in the following paragraphs.
- m. The committee may elect to evaluate whether the item should be removed from all use or restricted in use based on considerations of age-appropriate use. In this evaluation, the committee shall use the definition of “age appropriate” set forth in [Policy 4016](#) in light of the prevailing standards in the adult community with regard to what is appropriate for children of that age.
- n. The committee may also elect to consider whether the use of the materials should be discontinued in light of all appropriate factors.
- o. After the committee has made its determination, it shall prepare a written report which explains its findings and the grounds for its findings. A copy of the report shall be provided to the person who requested the review.

p. The chair of the supplemental material review committee shall report the results of the review to the Utah State Board of Education using the reporting tool provided by the State Board at [this website](#). The report shall be made within 30 days of the determination unless an appeal of the determination is in process.

[Utah Code § 53G-10-103\(4\)\(d\) \(2024\)](#)
[Utah Admin. Rules R277-628-4\(3\) \(August 7, 2024\)](#)

~~q. If the committee determines that the item contains pornographic or indecent material, then the item shall be removed from use permanently or pending the outcome of an appeal from the school supplemental or other learning material review committee to a District other learning material review committee. If the committee determines that the item does not contain pornographic or indecent material, then the item shall be retained.~~

~~[Utah Code § 53G-10-103\(2\) \(2022\)](#)~~

~~r. If no District review is requested as described below, the chair of the school other learning material review committee shall report the results of the review to the Utah State Board of Education using the reporting tool provided by the State Board.~~

~~[Utah Code § 53G-10-103\(4\)\(b\)\(iii\) \(2022\)](#)~~

- ~~2. The determination of the supplemental material review committee is final and may not be further appealed. Any individual who is eligible to request a review for sensitive material may appeal a determination to the Board of Education. An appeal can be made regarding an objective sensitive material determination or a subjective sensitive material and can be made whether the decision was to remove or retain the material. The appeal shall be in writing, shall be submitted to the Board of Education within 30 days of the determination, and shall explain why the individual believes the determination was incorrect. In considering the appeal, the Board of Education may make use of whatever information it finds appropriate, including the committee report. The Board of Education's decision on the appeal shall be made by vote in public meeting. In making the decision, the Board of Education shall clearly identify the rationale for its decision and the determination on each component of the standards used in deciding the appeal~~

(including the statutory standards and any additional policy standards the Board of Education may use). The District shall report the results of the appeal to the Utah State Board of Education using the website identified above promptly following the conclusion of the appeal.

[Utah Code § 53G-10-103\(5\) \(2024\)](#)

[Utah Admin. Rules R277-628-4\(3\) \(August 7, 2024\)](#)

E. Compensation for additional employee time

1. If a District employee participating in sensitive materials review is required to do so outside of contract hours, the District shall compensate the employee for the additional time spent participating in the review.

[Utah Admin. Rules R277-628-3\(1\)\(e\) \(August 7, 2024\)](#)

Request for Review of Supplemental Material

1. Requester: _____ School: _____
Address: _____ City: _____ Zip: _____
Email: _____ Phone: _____

~~2. Qualifying personal interest category or categories: _____~~

3. Classroom using material: _____

4. Brief statement explaining the request: _____

5. Type of material: Book (Print) E-Book (Digital) Audio Book Movie Magazine
 Other Audio Recording Digital Resource Game Newspaper Other

6. Title: _____

7. Author or Producer: _____

~~8. Are you a student? Yes No (If yes, do not finish reviewing the material)~~

~~9. Have you read or reviewed the entire material? Yes No (Not required of students)~~

10. ~~The pornographic or indecent Sensitive~~ material can be found at the following location or locations (page, chapter, link, timestamp, etc.)

11. Other reasons (age appropriateness, other) that the item should be removed from use:

~~12. I understand that I must meet the personal interest requirement set out in Policy 4019 in order to obtain review. Initial: _____~~

~~13. I have met with the educator using the material as required by Policy 4019. Initial: _____~~

I declare under criminal penalty under the law of Utah that the foregoing is true and correct.

Signed on the _____ day of _____, _____ at _____
(Day) (Month) (Year) (City or other location and state/country)

Policy 4018
Amended
February 14, 2024
First Reading
November 13, 2024
Second Reading
December 11, 2024

Printed Name _____
Signature _____

POLICY 4019

Evaluation of Other Learning Material

A. Definitions

1. In addition to the definitions in [Policy 4016 Evaluation and Selection of Instruction Material](#), the following definitions apply in this policy:

- a. "Other learning material" means **learning instructional** material made available to students in a school setting but which is not **approved by the Board of Education under Policy 4016 instructional material**, supplemental material, or library material as defined under Policies [4016](#), [4017 Evaluation and Selection of Library Material](#), and [4018 Evaluation and Selection of Supplemental Material](#).

- b. "School other learning material review committee" means a committee formed at the school level, appointed as needed and consisting of a school administrator or administrators, two educators from the school, and at least two parents with students enrolled in and attending the school. An administrator member of the committee shall serve as the committee chair. Parents appointed to another learning material review committee shall be reflective of the members of the relevant school community. The school other learning material review committee considering a particular request may not include either an individual **who originally selected responsible for procurement of** the material or the individual who has made the request or a family member of the individual making the request.

[Utah Code § 53G-10-103\(4\)\(c\)\(i\) \(2024\)](#)

[Utah Admin. Rules R277-628-3\(1\)\(a\)\(vi\), \(c\) \(August 7, 2024\)](#)

- ~~c. "District other learning material review committee" means a committee formed at the District level, appointed as needed and consisting of a District administrator or administrators, educators from at least two other schools of the same level (high school, middle or junior high, or elementary) as the school where the request arises, and at least three parents with students enrolled in and attending other District schools of the same level. An~~

~~administrator member of the committee shall serve as the committee chair. Parents appointed to a District other learning material review committee shall be reflective of the members of the District community. The District other learning material review committee considering a particular request may not include a member of the school other learning material review committee who considered the original request, nor may it include either an individual who originally selected the material or the individual who has made the request or a family member of the individual making the request.~~

~~Utah Code § 53G-10-103(3) (2022)~~

B. Parental Exemption from Objectionable Materials

1. Whether or not an item of other learning material ~~contains pornographic or indecent constitutes sensitive~~ material, a parent or guardian may by timely request exempt the child of the parent or guardian from a requirement to read or review the item if the parent or guardian finds the material objectionable. In that case, the child shall be provided with an alternate selection without penalty.

C. Review of Other Learning Material ~~for Sensitive Material in Response to Request~~

1. Requests for review of other learning material ~~for sensitive material~~ are limited as follows:
 - a. Personal interest requirement
 - 1) A student ~~currently enrolled in and attending a District school may request review of other learning material presented in a school where the student is currently enrolled and attending;~~
 - 2) A parent or guardian ~~of a student currently enrolled in and attending a District school may request review of other learning material presented in a school where a child of the parent or guardian is currently enrolled and attending.;~~
 - 3) A District employee ~~may request review of other learning material presented in a school where the employee has professional responsibilities.;~~

- 4) A member of the Board of Education ~~may request review of other learning material presented in a school within the local school board district the Board member represents.~~

[Utah Code § 53G-10-103\(3\)\(a\) \(2024\)](#)

2. ~~Limits on request after unsuccessful challenges review~~

- a. ~~An “unsuccessful challenge” means that an instructional material (including but not limited to other learning material) is determined not to be sensitive material and is retained after an allegation that it contains sensitive material. Any item which has been reviewed under this policy and retained may not be subject to another review for at least three years.~~
- b. ~~After an individual has made three unsuccessful challenges in a given school year, the individual may not request sensitive material review for the remainder of that school year.~~

[Utah Code § 53G-10-103\(3\)\(b\) \(2024\)](#)

3. ~~Preconditions to review~~

- a. ~~Any adult who wishes to file a request for review of an item under this policy must first read or review the material as a whole before filing the request (students are not to be required, requested, or encouraged to complete reading or reviewing material in which they have discovered content they believe is pornographic or indecent).~~
- b. ~~Before filing a request for review of an item of other learning material, the individual shall first meet with the educator using the material, who shall if able explain the intended purpose and use of the material in question.~~
- c. ~~If the educator is unable to provide this information or the individual is not satisfied with the information provided, the individual shall then meet with the principal (or a school administrator designated by the principal) regarding the concern.~~

4. ~~If after meeting with the administrator the~~ An individual who desires wishes to request review of the other learning material ~~must item, the individual shall~~

complete the Request for Review of Other Learning Material form and provide it to the principal of the school where the material is presented. The principal or principal's designee shall make an initial determination whether the form has been fully completed and ~~the requirements for requesting review have been met. If so, the principal or designee shall establish another learning material review committee to conduct the review~~ the individual is eligible to request review.

5. Upon receipt of a request for sensitive materials review from an eligible individual, the principal or designee ~~and another school employee selected by the principal~~ will make an initial determination as to whether the request presents a plausible claim that the other learning material constitutes sensitive material, including whether the request includes excerpts and other evidence to support the allegation. If ~~those two individuals determine that~~ the request presents a plausible claim that the other learning material constitutes sensitive material, the school shall proceed with review of the material and shall immediately remove the material from any school setting that provides student access to the material until the review process is complete.

[Utah Code § 53G-10-103\(4\)\(a\) \(2024\)](#)

[Utah Admin. Rules R277-628-3\(1\)\(a\)\(iv\) \(August 7, 2024\)](#)

6. The principal or designee shall ~~assign one or more administrators or educators designate two school employees and one parent~~ to evaluate the request and the challenged material and determine if the challenged material constitutes ~~objective sensitive material. The individuals designated may not include anyone responsible for procurement of the materials or the individual who requested the review but may include the school employees who performed the initial review.~~ If the challenged material is determined to be objective sensitive material, then the school shall ensure that the material remains inaccessible to students in any school setting.

[Utah Code § 53G-10-103\(4\)\(b\) \(2024\)](#)

[Utah Admin. Rules R277-628-3\(1\)\(a\)\(v\), \(vi\) \(August 7, 2024\)](#)

7. If the material is determined to not be objective sensitive material, the principal or designee shall establish an other learning material review committee to review the material to determine whether it constitutes subjective sensitive material. During review by the other learning material review committee, the school shall

allow access to the challenged material to any student whose parent gives consent for the student to access the challenged material.

[Utah Code § 53G-10-103\(4\)\(c\)\(i\), \(ii\) \(2024\)](#)

8. In conducting a requested review, the primary purpose of the other learning material review committee shall be to determine whether the item ~~contains pornographic or indecent~~ constitutes subjective sensitive material and shall prioritize protecting children from the harmful effects of illicit pornography over other considerations. However, the committee may also evaluate whether the material is age-appropriate and whether the use of the material should be reconsidered in light of all appropriate factors. The committee's determinations shall be made by majority vote of the members of the committee. An item may not be removed because of disagreement with the item's content relating to politics, religion, nationalism, or other matters of opinion. Prior to engaging in any discussions with other committee members or participating in any decision making, each committee member shall read the item in its entirety (for written items) or review the item as a whole (for non-written items).

[Utah Code § 53G-10-103\(2\)\(c\) \(2024\)](#)

[Utah Admin. Rules R277-628-3\(1\)\(a\)\(iii\) \(August 7, 2024\)](#)

9. After the chair of the other learning material review committee has confirmed that all members of the committee have reviewed the item in question, the chair shall schedule such meetings as are necessary for the committee to discuss the item and make its determinations.
10. In determining whether the item ~~contains pornographic or indecent~~ constitutes subjective sensitive material, the committee shall determine whether the material meets any of the four tests for pornographic or indecent material set out in the definition in [Policy 4016](#).
11. If the committee determines that the item ~~contains pornographic or indecent~~ constitutes subjective sensitive material, then the item shall be designated as no longer approved for use and removed from use. If an item is determined to be sensitive material and removed from use, all copies of the material shall be physically removed and as applicable deleted from electronic storage. The District shall inform vendors and publishers regarding the decision. Sensitive

materials removed from student access may not be sold or distributed but shall be legally disposed of.

[Utah Code § 53G-10-103\(4\)\(c\)\(iii\) \(2024\)](#)

[Utah Admin. Rules R277-628-3\(1\)\(a\)\(vii\) \(August 7, 2024\)](#)

12. If the committee determines that the item does not ~~contain pornographic or indecent~~ constitute subjective sensitive material, then the committee may, but is not required to, proceed to other considerations as set out in the following paragraphs.
13. The committee may elect to evaluate whether the item should be removed from all use or restricted in use based on considerations of age-appropriate use. In this evaluation, the committee shall use the definition of “age appropriate” set forth in [Policy 4016](#) in light of the prevailing standards in the adult community with regard to what is appropriate for children of that age.
14. The committee may also elect to consider whether the use of the material should be discontinued in light of all appropriate factors.
15. After the committee has made its determination, it shall prepare a written report which explains its findings and the grounds for its findings. A copy of the report shall be provided to the person who requested the review.
16. ~~If the committee determines that the item contains pornographic or indecent material, then the item shall be removed from use permanently or pending the outcome of an appeal from the school other learning material review committee to a District other learning material review committee. If the committee determines that the item does not contain pornographic or indecent material, then the item shall be retained.~~

[Utah Code § 53G-10-103\(2\) \(2022\)](#)

17. ~~If no District review is requested as described below,~~ The chair of the school other learning material review committee shall report the results of the review to the Utah State Board of Education using the reporting tool provided by the State Board at [this website](#). **The report shall be made within 30 days of the determination unless an appeal of the determination is in process.**

[Utah Code § 53G-10-103\(4\)\(d\) \(2024\)](#)
[Utah Admin. Rules R277-628-4\(3\) \(August 7, 2024\)](#)

~~D. Review By District Other Learning Material Review Committee~~

- ~~1. An individual who obtained review of an item by a school other learning material review committee and who is dissatisfied with the school committee's determination or wishes to have a determination that the item contains pornographic or indecent material applied to all schools in the District may request review by a District other learning material review committee. The chair of a school other learning material review committee may also, upon a determination that it would be beneficial to have a District-wide determination about whether the item contains pornographic or indecent material, request review by a District other learning material review committee.~~
- ~~2. The individual seeking review by a District other learning material review committee shall complete the Request for District Review of Other Learning Material form and provide it to the superintendent or superintendent's designee. The form must be submitted within 30 days of the report from the school other learning material review committee. The superintendent or superintendent's designee shall make an initial determination whether the form has been fully completed and the requirements for requesting review have been met. If so, the superintendent or designee shall establish a District other learning material review committee to conduct the review.~~
- ~~3. The status of the item as determined by the school other learning material review committee (retained or removed) shall remain in place during review by the District other learning material review committee.~~
- ~~4. In conducting a requested review, the primary purpose of the District other learning material review committee shall be to determine whether the item contains pornographic or indecent material. However, where the item being reviewed is located in a school serving younger students (an elementary school or a middle school or junior high school) and the concern relates to nudity, the District other learning material review committee may consider whether the item constitutes pornographic or indecent material for older students (students in middle school or junior high or high school as applicable). The committee may also evaluate whether the material is age-appropriate and whether the use of the material should be reconsidered in light of all appropriate factors. The~~

~~committee's determinations shall be made by majority vote of the members of the committee. Prior to engaging in any discussions with other committee members or participating in any decision making, each committee member shall read the item in its entirety (for written items) or review the item as a whole (for non-written items).~~

- ~~5. After the chair of the District other learning material review committee has confirmed that all members of the committee have reviewed the item in question, the chair shall schedule such meetings as are necessary for the committee to discuss the item and make its determinations.~~
- ~~6. In determining whether the item contains pornographic or indecent material, the committee shall determine whether the material meets any of the four tests for pornographic or indecent material set out in the definition in Policy 4016 (including as appropriate standards relating to nudity with respect to older students). The committee may consider the report of the school other learning material review committee but is not bound by that report and is to conduct an independent review and assessment of the item.~~
- ~~7. If the committee determines that the item contains pornographic or indecent material, then the committee shall either direct that the item be removed from all schools within the District or, if the committee determines that an item with nudity is not pornographic or indecent material with regard to older students, may limit the removal to elementary and/or middle or junior high schools, according to the committee's determination. If the committee determines that the item does not contain pornographic or indecent material, then the committee may, but is not required to, proceed to other considerations as set out in the following paragraphs.~~

~~Utah Code § 53G-10-103(2) (2022)~~

- ~~8. The committee may elect to evaluate whether the item should be removed from all use or restricted in use based on considerations of age-appropriate use. In this evaluation, the committee shall use the definition of "age appropriate" set forth above in light of the prevailing standards in the adult community with regard to what is appropriate for children of that age.~~
- ~~9. The committee may also elect to consider whether the use of the material should be discontinued in light of all appropriate factors.~~

10. ~~After the committee has made its determination, it shall prepare a written report which explains its findings and the grounds for its findings. A copy of the report shall be provided to the person who requested the review.~~
11. ~~After the District other learning material review committee issues its report, the chair of the committee shall report the results of the review to the Utah State Board of Education using the reporting tool provided by the State Board at [this website](#).~~

~~[Utah Code § 53G-10-103\(4\)\(b\)\(iii\) \(2022\)](#)~~

12. ~~The determination of the District other learning material review committee is final and may not be further appealed. Any individual who is eligible to request a review for sensitive material may appeal a determination to the Board of Education. An appeal can be made regarding an objective sensitive material determination or a subjective sensitive material and can be made whether the decision was to remove or retain the material. The appeal shall be in writing, shall be submitted to the Board of Education within 30 days of the determination, and shall explain why the individual believes the determination was incorrect. In considering the appeal, the Board of Education may make use of whatever information it finds appropriate, including the committee report. The Board of Education's decision on the appeal shall be made by vote in public meeting. In making the decision, the Board of Education shall clearly identify the rationale for its decision and the determination on each component of the standards used in deciding the appeal (including the statutory standards and any additional policy standards the Board of Education may use). The District shall report the results of the appeal to the Utah State Board of Education using the website identified above promptly following conclusion of the appeal.~~

~~[Utah Code § 53G-10-103\(5\) \(2024\)](#)~~

~~[Utah Admin. Rules R277-628-4\(3\) \(August 7, 2024\)](#)~~

E. Compensation for additional employee time

1. If a District employee participating in sensitive materials review is required to do so outside of contract hours, the District shall compensate the employee for the additional time spent participating in the review.

Policy 4019
Adopted
February 14, 2024
First Reading
November 13, 2024
Second Reading
December 11, 2024

[Utah Admin. Rules R277-628-3\(1\)\(e\) \(August 7, 2024\)](#)

Request for Review of Other Learning Material

Requester: _____ School: _____
Address: _____ City: _____ Zip: _____
Email: _____ Phone: _____

~~Qualifying personal interest category or categories: _____~~

Educator using material: _____

Brief statement explaining the request: _____

Type of material: Book (Print) E-Book (Digital) Audio Book Movie
Magazine
 Other Audio Recording Digital Resource Game Newspaper Other

Title: _____

Author or Producer: _____

~~Are you a student? Yes No (If yes, do not finish reviewing the material)~~

~~Have you read or reviewed the entire material? Yes No (Not required of students)~~

The ~~pornographic or indecent sensitive~~ material can be found at the following location or locations (page, chapter, link, timestamp, etc.) _____

Other reasons (age appropriateness, other) that the item should be removed from use:

~~I understand that I must meet the personal interest requirement set out in Policy 4018 in order to obtain review. Initial: _____~~

~~I have met with the educator using the material as required by Policy 4018. Initial: _____~~

I declare under criminal penalty under the law of Utah that the foregoing is true and correct.

Policy 4019
Adopted
February 14, 2024
First Reading
November 13, 2024
Second Reading
December 11, 2024

Signed on the _____ day of _____, _____ at _____
(Day) (Month) (Year) (City or other location and
state/country)
Printed Name _____
Signature _____

Request for District Review of Other Learning Material

Requester: _____ School: _____
Address: _____ City: _____ Zip: _____
Email: _____ Phone: _____

Qualifying personal interest category or categories: _____

Purpose of review: ___ Challenge school review result ___ Extend school review
result to all schools

Date of school other learning material review committee report: _____

Type of material: ___ Book (Print) ___ E-Book (Digital) ___ Audio Book ___ Movie ___
Magazine
___ Other Audio Recording ___ Digital Resource ___ Game ___ Newspaper ___ Other

Title: _____

Author or Producer: _____

Are you a student? ___ Yes ___ No (If yes, do not finish reviewing the material)

Have you read or reviewed the entire material? ___ Yes ___ No (Not required of
students)

The pornographic or indecent material can be found at the following location or
locations (page, chapter, link, timestamp, etc.) _____

Other reasons (age appropriateness, other) that the item should be removed from use:

I understand that I must meet the personal interest requirement set out in Policy 4018 in
order to obtain review. Initial: _____

Policy 4019
Adopted
February 14, 2024
First Reading
November 13, 2024
Second Reading
December 11, 2024

I declare under criminal penalty under the law of Utah that the foregoing is true and correct.

Signed on the _____ day of _____, _____ at _____
_____(Day) _____(Month) _____(Year) _____(City or other location and
state/country)

Printed Name _____

Signature _____

POLICY 4033

Early Learning Plan

A. Establishment of Annual Early Learning Plan

1. The District shall annually establish an Early Learning Plan which includes ~~an Early Literacy Plan~~, an Early Mathematics Plan, and one additional goal (related to literacy or mathematics) that:
 - a. is specific to the District,
 - b. is measurable,
 - c. based on data, addresses, current performance gaps in student literacy or mathematics proficiency, and
 - d. includes specific strategies for improving model plans provided by the State Board of Education but may also develop its own plan and component plans.
2. In establishing the plan and its components, the District may make use of model plans provided by the State Board of Education but may also develop its own plan and component plans. This plan and the component plans must be approved in a public meeting of the Board of Education. After approval, and by September 1 of each year, the Early Learning Plan shall be submitted to the State Superintendent for approval, together with ~~the reading curriculum adopted by the Board of Education and documentation confirming an assurance that~~
 - a. ~~the Board of Education has adopted high quality instructional materials and intervention programs aligned with the effective research regarding the science of reading,~~
 - b. ~~the Board of Education's reading strategies meet the criteria outlined in [Utah Code § 53G-11-303](#), and~~
 - c. ~~that the Board of Education reviewed and approved the plan in an open meeting and that the plan was uploaded to the appropriate system as required by the State Superintendent.~~

[Utah Code § 53G-7-218\(1\) to \(3\) \(2024\)](#)
[Utah Admin. Rules R277-406-4\(1\), \(3\) \(July 22, 2022\)](#)

~~B. Early Literacy Plan~~

~~1. The District's Early Literacy Plan shall incorporate the following components:~~

~~a. Core instruction in:~~

- ~~1) phonological awareness;~~
- ~~2) phonics;~~
- ~~3) fluency;~~
- ~~4) comprehension;~~
- ~~5) vocabulary;~~
- ~~6) oral language; and~~
- ~~7) writing;~~

~~b. Intervention strategies that are aligned to student needs;~~

~~c. Assessments that support adjustments to core and intervention instruction;~~

~~d. A District growth goal that:~~

- ~~1) is based upon student learning gains as measured by benchmark assessments administered under Policy 4037 Reading Assessment for K-3; and~~
- ~~2) includes a target of at least 60% of all students in grades 1 through 3 meeting the growth goal;~~

~~e. Subject to other direction from the State Superintendent at least one District-specific goal that:~~

- ~~1) Is measurable;~~
- ~~2) addresses current performance gaps in student literacy based on data; and~~
- ~~3) includes specific strategies for improving outcomes~~

~~[Utah Code § 53F-2-503\(4\) \(2022\)](#)~~
~~[Utah Admin. Rules R277-406-5\(2\) \(July 22, 2022\)](#)~~

C. Early Mathematics Plan

1. The District's Early Mathematics Plan shall include the components of early mathematics, including the following categories:
 - a. Conceptual understanding;
 - b. Procedural fluency;
 - c. Strategic and adaptive mathematic thinking; and
 - d. Productive disposition.

~~[Utah Code § 53E-3-521 \(2020\)](#)~~
~~[Utah Admin. Rules R277-406-2\(3\) \(June 7, 2024\)](#)~~

2. The District's Early Mathematics Plan shall also incorporate the following components:
 - a. A District growth goal that:
 - 1) is based upon student learning gains as measured by the benchmark assessment administered under [Policy 4038 Mathematics Assessment for K-3](#); and
 - 2) includes a target of at least 60% of all students in grades 1 through 3 meeting the growth goal;
 - b. Subject to other direction from the State Superintendent, one District-specific goal that:
 - 1) Is measurable;
 - 2) addresses current performance gaps in student mathematics proficiency based on data; and
 - 3) includes specific strategies for improving outcomes.

~~[Utah Code § 53G-7-218\(1\)\(b\) \(2022\)](#)~~
~~[Utah Admin. Rules R277-406-6\(2\) \(June 7, 2024\)](#)~~

D. Goal Achievement Reporting

1. The District shall annually provide parents with a copy of the student's comprehensive statewide assessment results, which includes measurements of reading and mathematics performance.

[Utah Code § 53E-4-310\(4\) \(2019\)](#)

E. Reporting to the Board

1. The Superintendent shall annually report to the Board on the assessment data and other information submitted to the State Board of Education relating to K-3 reading and mathematics performance in the District at the District level and at the school level. The Board may use this information to work with the Superintendent to review and revise plans to enable the District to meet Early Learning Plan goals.

[Utah Code § 53E-4-310\(2\) \(2019\)](#)

F. Report Submitted to the State Board of Education

- ~~1. The District shall annually submit a report to the State Board of Education accounting for the expenditure of program money in accordance with its Early Literacy Plan for reading proficiency improvement.~~
- ~~2. The District shall use program money in a manner that is consistent with [Utah Code § 53F-2-503](#).~~
3. The District shall annually by June 30 report progress toward the goals outlined in its Early Learning Plan to the State Superintendent.

[Utah Admin. Rules R277-406-6\(1\) \(June 7, 2024\)](#)

POLICY 4037

Reading Assessment for K-3

- A. Subject to legislative appropriations, District elementary schools shall annually administer the ~~State Board of Education approved benchmark~~ **Acadience** reading assessments in kindergarten, grade 1, grade 2, and grade 3 within the following testing windows:
1. The first benchmark before September 30
 2. The second benchmark between December 1 and January 31
 3. The third benchmark between April 15 and June 15
- B. Following each benchmark assessment, the school shall notify parents of their student's results by October 30, February 28, and June 30, respectively. The District shall also report the results to the State Superintendent by the same dates, together with the additional information required by [Rule R277-406-4\(6\)](#).
- C. If a benchmark assessment or a supplemental reading assessment indicates that a student is scoring below benchmark, the school shall take the notification and reading remediation interventions outlined below.

[Utah Admin. Rules R277-406-4\(1\) to \(5\) \(June 7, 2024\)](#)

D. Scoring Below Benchmark

1. A student scores below or well below benchmark when the student performs below or well below the benchmark score on the benchmark reading assessment and requires additional instruction beyond that provided to typically developing peers to close the gap between the student's current level of achievement and that expected of all students in that grade.
2. For any **kindergarten**, first, second, or third grade student who **lacks competency in a reading skill, is demonstrating characteristics of dyslexia, or lagging behind other students in the student's grade in acquiring a reading skill through assessment is determined to be scoring below or well below benchmark**, the school shall take the following actions:

- a. Notify the student's parent that the student is reading below grade level;
 - b. Administer diagnostic assessments to the student;
 - c. Using data from the diagnostic assessment, provide specific, focused, and individualized intervention or tutoring to develop the reading skill;
 - d. Administer formative assessments and progress monitoring at recommended levels for the benchmark assessment to measure the success of the focused intervention;
 - e. Inform the parent of activities that he or she may engage in with the student to assist the student in improving reading proficiency;
 - f. Provide information to the parent of the student regarding reading interventions available to the student outside regular instructional time that may include tutoring, before and after school programs, or summer school; and
 - g. Provide instructional materials that are evidence-informed for core instruction and evidence-based for intervention and supplemental instruction.
3. In meeting these standards, "evidence-based" means that a strategy (not including reading software) demonstrates a statistically significant effect, of at least a 0.40 effect size, on improving student outcomes based on either strong evidence from at least one well-designed and well-implemented experimental study (as further defined by the State Board of Education) or moderate evidence from at least one well-designed and well-implemented quasi-experimental study (as further defined by the State Board of Education). "Evidence-informed" means that a strategy is developed using high-quality research outside of a controlled setting in the given field (as further defined by the State Board of Education) and includes strategies and activities with a strong scientific basis for use (as further defined by the State Board of Education).
4. **Dyslexia is a learning disorder that is neurological in origin and is characterized by difficulties with accurate or fluent word recognition and poor spelling and decoding abilities and typically results from a deficit in the phonological component of language that is often unexpected in relation to other cognitive abilities and the provision of effective classroom instruction.**

[Utah Code § 53E-4-307\(1\)\(c\), \(4\)\(a\) \(2024\)](#)
[Utah Code § 53G-11-303\(1\) \(2023\)](#)
[Utah Admin. Rules R277-406-2\(12\) \(June 7, 2024\)](#)

Policy 4037
Amended
November 8, 2023
First Reading
November 13, 2024
Second Reading
December 11, 2024

[Utah Admin. Rules R277-406-4\(3\)\(a\) \(June 7, 2024\)](#)

POLICY 4038

Mathematics Assessment for K-3

- A. Subject to legislative appropriations, District elementary schools shall annually administer the ~~State Board of Education approved benchmark mathematics~~ **Acadience Math** assessments in kindergarten, grade 1, grade 2, and grade 3 within the following testing windows:
1. The first benchmark before September 30
 2. The second benchmark between December 1 and January 31
 3. The third benchmark between the April 15 and June 15.
- B. Following each benchmark assessment, the school shall notify parents of their student's results by October 30, February 28, and June 30, respectively. The District shall also report the results to the State Superintendent by the same dates, together with the additional information required by [Rule R277-406-4\(6\)](#).

[Utah Code § 53E-4-307.5 \(2020\)](#)

[Utah Admin. Rules R277-406-4\(1\) to \(5\) \(June 7, 2024\)](#)

C. Scoring Below Benchmark

1. A student scores below or well below benchmark when the student performs below or well below the benchmark score on the benchmark mathematics assessment and requires additional instruction beyond that provided to typically developing peers to close the gap between the student's current level of achievement and that expected of all students in that grade.

[Utah Admin. Rules R277-406-2\(12\) \(June 7, 2024\)](#)

2. If a benchmark assessment indicates that a student is scoring below or well below benchmark, the school shall take the following actions:
 - a. Notify the student's parent that the student's mathematics performance is below grade level;
 - b. Administer diagnostic assessments to the student;

- c. Using data from the diagnostic assessment, provide specific, focused, and individualized intervention or tutoring to develop the mathematics skill;
 - d. Administer formative assessments and progress monitoring at recommended levels for the benchmark assessment to measure the success of the focused intervention;
 - e. Inform the parent of activities that he or she may engage in with the student to assist the student in improving mathematics proficiency;
 - f. Provide information to the parent of the student regarding mathematics interventions available to the student outside regular instructional time that may include tutoring, before and after school programs, or summer school; and
 - g. Provide instructional materials that are evidence-informed for core instruction and evidence-based for intervention and supplemental instruction.
3. In meeting these standards, “evidence-based” means that a strategy (not including reading software) demonstrates a statistically significant effect, of at least a 0.40 effect size, on improving student outcomes based on either strong evidence from at least one well-designed and well-implemented experimental study (as further defined by the State Board of Education) or moderate evidence from at least one well-designed and well-implemented quasi-experimental study (as further defined by the State Board of Education). “Evidence-informed” means that a strategy is developed using high-quality research outside of a controlled setting in the given field (as further defined by the State Board of Education) and includes strategies and activities with a strong scientific basis for use (as further defined by the State Board of Education).

[Utah Code § 53E-4-307\(4\)\(a\) \(2024\)](#)

[Utah Code § 53G-11-303\(1\) \(2023\)](#)

[Utah Admin. Rules R277-406-2\(12\) \(June 7, 2024\)](#)

[Utah Admin. Rules R277-406-4\(3\)\(a\), \(b\) \(June 7, 2024\)](#)

Policy 5272

Transgender Students

A. Definitions

1. “Sex.” This is the biological, physical condition of being male or female, determined by an individual’s genetics and anatomy at birth.

[Utah Code § 53E-9-205\(1\)\(d\) \(2023\)](#)

2. “Gender identity.” This is the individual’s internal sense of gender, and “identified gender” refers to the gender that matches this internal sense. Gender identity can be shown by information 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.
3. “Gender expression” means the external cues or indications used to communicate gender to others, such as behavior, clothing, hairstyles, activities, voice, mannerisms, or body characteristics.
4. “Transgender” means that an individual's sex differs from the individual's gender identity.
5. “Transgender boy” (or “transgender man”) is an individual whose sex is female but whose gender identity is male.
6. “Transgender girl” (or “transgender woman”) is an individual whose sex is male but whose gender identity is female.

[Utah Code § 34A-5-102 \(1\)\(o\) \(2016\)](#)
[In re Childers-Gray, 2021 UT 13, ¶ 5 & n.7, 487 P.3d 96](#)

B. Records and References

1. The official records of the student shall reflect the student’s legal name and gender, which is the name and gender listed on the student’s birth certificate or as changed by court order. Access to this portion of official student records shall be restricted with respect to persons other than the student’s parent to maintain the confidentiality

of a student's transgender status. Official records which reflect a student's sex, gender, or gender identity may not be changed to a gender or gender identity which does not conform with the student's sex without written permission of the student's parent.

[Utah Code § 42-1-1 \(1933\)](#)

[Utah Code § 53E-9-205 \(2023\)](#)

2. The unofficial records of the student shall reflect the preferred name and gender identity of the student. Students shall be addressed or referred to by the pronouns associated with the identified gender: transgender boys shall be referred to using "he" "his" and "him" and transgender girls shall be referred to using "she" and "her." Unofficial records which reflect a student's sex, gender, or gender identity may not be changed to a gender or gender identity which does not conform with the student's sex without written permission of the student's parent.

[Utah Code § 53E-9-205 \(2023\)](#)

3. A student's transgender status shall not be disclosed to individuals other than the student's parent without the student's consent except as expressly authorized by the superintendent following such legal consultation as the superintendent determines is appropriate.

[Utah Code § 53E-9-205 \(2023\)](#)

C. Facilities

1. ~~In determining which gender-segregated school facilities (restrooms and locker rooms) are to be used by transgender students, the school administrator shall take into consideration the desires of the individual transgender student and of the student's parents as well as the privacy interests of other students. In addition to having the transgender student use the facilities corresponding with the gender identity, potential accommodations include use of single-user restrooms or changing spaces or using facilities at a different time than other students. If the desired use by the transgender student is in significant conflict with privacy interests of other students, the school administrator should consult with the superintendent and as appropriate with legal counsel. See Policy 5273 Use of Sex-Designated Facilities.~~

D. Classes and Activities

1. When classes or intramural activities are segregated by gender, transgender students are to be grouped according to the student's gender identity. Where

students are grouped according to qualities which may have some association with gender (such as vocal quality for singing groups), the pertinent quality shall be evaluated without regard to sex or transgender status. Where school activities involve overnight travel, lodging arrangements for transgender students shall take into consideration the desires of the individual transgender student and of the student's parents as well as the privacy interests of other students. If the arrangement desired by the transgender student is in significant conflict with privacy interests of other students, the school administrator should consult with the superintendent and as appropriate with legal counsel.

E. UHSAA Extracurricular Activities

1. Participation by students in activities under the oversight of the Utah High School Activities Association is subject to UHSAA rules and policies. Therefore, participation of transgender students in such activities shall be governed by those rules and policies.

[Utah High Schools Activities Association Handbook 2022-23, Interps. & Guidelines 1.1.4 \(P. 26-27\)](#)

F. Bullying and Harassment

1. [Policy 5270 Student Rights and Responsibilities Bullying, Cyberbullying, Hazing, and Abusive Conduct](#), which prohibits bullying, cyberbullying and harassment regardless of the motivation for such misconduct, applies to prohibit bullying, cyberbullying or harassment of students because of their transgender status or gender expression. When the parent of a transgender student is given the required notification of a bullying or harassment incident against a transgender student which is motivated by transgender status or gender expression, care should be taken to avoid disclosing the student's transgender status to the student's parents if the student has not consented to such disclosure.
2. When a student has been bullied, cyberbullied, or harassed because of the student's transgender status or gender expression, consideration should be given to 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.

Policy 5273

Use of Sex-Designated Facilities

A. Definitions

1. “Sex” means an individual’s biological sex, either male or female, at birth, according to distinct reproductive roles as manifested by:
 - a. sex and reproductive organ anatomy;
 - b. chromosomal makeup; and
 - c. endogenous hormone profiles.
2. “Female” means the characteristic of an individual whose biological reproductive system is of the general type that functions in a way that could produce ova.
3. “Male” means the characteristic of an individual whose biological reproductive system is of the general type that functions to fertilize the ova of a female.
4. “Intersex individual” means the same as defined in [Utah Code § 26B-8-101\(15\)](#).
5. “Gender identity” means the individual’s internal sense of gender. Gender identity can be shown by information 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.
6. “Sex-designated” means a facility that is designated specifically for males or females and not the opposite sex.
7. “Unisex” means designated for the use of both sexes or not sex-designated.
8. “Privacy space” means a restroom or changing room.
9. “Restroom” means any space including a toilet.
10. “Men’s restroom” means a restroom that is designated for the exclusive use of males and not females.

11. "Women's restroom" means a restroom that is designated for the exclusive use of females and not males.
12. "Changing room" means a space designated for multiple individuals to dress or undress within the same space. It includes a locker room, shower room, dressing room, or fitting room and includes a restroom when the changing room contains or is attached to the restroom.
13. "Single-occupant" means a privacy space that has floor-to-ceiling walls, an entirely encased and locking door, and is designated for single occupancy.

[Utah Code § 63G-31-101\(1\), \(4\), \(5\), \(7\), \(9\), \(10\), \(11\), \(12\), \(13\) \(2024\)](#)

[Utah Code § 68-3-12.5\(12\), \(18\), \(33\) \(2024\)](#)

[Utah Code § 26B-8-101\(15\) \(2024\)](#)

[Utah Code § 34A-5-102\(1\)\(o\) \(2024\)](#)

B. Use of Sex-Designated Privacy Spaces

1. Students may only access operational sex-designated privacy spaces designated for student use if the student's sex corresponds with the sex designation of the privacy space. This restriction does not apply to intersex students.

[Utah Code § 63G-31-301\(1\), \(5\)\(b\) \(2024\)](#)

2. If a student requests use of a privacy space other than the sex-designated privacy space that corresponds with the student's sex, because of the student's gender identity or because of reasonable fear of bullying, the District shall coordinate with the student's parent to develop a privacy plan that provides the student with reasonable access to a unisex or single-occupant facility or reasonable access to a faculty or staff restroom. If such access is unavailable, the student shall be provided with reasonable access to private use of an otherwise sex-designated privacy space through staggered scheduling or other arrangement providing temporary private access.

[Utah Code § 63G-31-301\(2\) \(2024\)](#)

[Utah Code § 63G-31-303 \(2024\)](#)

3. Students shall be given notice of the requirements of this policy and each school shall take administrative action to address violations and promote compliance with this policy.

[Utah Code § 63G-31-301\(3\) \(2024\)](#)

New Policy 5273
First Reading
November 13, 2024
Second Reading
December 11, 2024

See [Policy 5272 Transgender Students](#)

POLICY 5380

Notification Received from Juvenile Courts

A. Definition of “Serious Offense”

1. “Serious offense” means a violent felony as defined in [Utah Code § 76-3-203.5](#), a violation of [Utah Code Title 76, Chapter 6, Part 4](#), Theft when the property stolen is a firearm, or an offense that is a violation of [Utah Code Title 76 Chapter 10, Part 5, Weapons](#).

[Utah Code § 80-6-103\(1\)\(d\) \(2024\)](#)

B. 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 for a ~~violent felony as defined by Utah Code § 76-3-203.5, or a violation of Title 76, Chapter 10, Part 5, Weapons~~ serious offense, the Superintendent or Superintendent’s designee shall notify the principal of the school that the juvenile attends or last attended. The Superintendent or designee 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:

C. Resides in the district; or

D. 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~~ serious offense, the Superintendent or designee shall inform the principal of the court’s disposition and orders. ~~The Superintendent or designee shall inform the principal:~~

- a. The name of the student;
 - b. The offense for which the student was adjudicated;
 - c. If available, the name of the victim, if the victim is a student of the District and:
 - 1) Resides in the District; or
 - 2) Attends the same school as the student in custody.
2. 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 serious offense, the superintendent or superintendent's designee shall inform the principal of the court's disposition and orders.
3. Upon receipt of the information from the Superintendent or designee, 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 \(2024\)](#)

[Utah Code § 80-6-102\(20\) \(2024\)](#)

[Utah Code § 80-6-103 \(2024\)](#)

[Utah Admin. Rules R277-736-3\(1\) to \(3\) \(June 22, 2020\)](#)

E. 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.

F. Student Reintegration Plan

1. Within five **school** 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 **serious offense 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, **and (if the offense was a violent felony and was directed at a school employee or another student within the school) notification of the reintegration plan to that employee or student and the student's parent. A student may not be reintegrated into school where a student or staff member has a protective order against the student or where a student or staff member is the victim of a sexual crime committed by 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, **a school safety and security specialist, the school safety and security director**, and (if applicable) a school resource officer and any other relevant party that should be involved in a reintegration plan. **A student resource officer shall be given the opportunity to provide input regarding the safety risks the student may pose upon reintegration. Where a student is on probation, the reintegration plan shall include providing notice to the student resource officer of the school where the student attends of that probation status.**

[Utah Code § 53G-8-213 \(2024\)](#)

[Utah Code § 80-6-103\(1\)\(d\) \(2024\)](#)

[Utah Code § 53G-8-203\(4\)\(b\)\(iii\), \(iv\) \(2024\)](#)

G. 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. (See [Policy 5270 Student Rights and Responsibilities Bullying, Cyberbullying, Hazing, and Abusive Conduct.](#))

[Utah Admin. Rules R277-736-3\(6\) \(June 22, 2020\)](#)

H. Transfer of Information to Another School

1. Beginning July 1, 2025, the school shall digitally maintain the secure file information regarding the notification or (if available) the student's reintegration plan for one year after receiving a notification from juvenile court or a law enforcement agency and shall ensure that the secure file follows the student if the student transfers to a different school or local educational agency.

[Utah Code § 53G-8-403\(6\) \(2024\)](#)



Jeff J. Cluff
Assistant Director

Brenan L. Jackson
Assistant Director

Jan H. Whittaker
Assistant Director

**Utah High School
Activities Association**

Robert C. Cuff
Executive Director

Chris Shipman
Assistant Director

Missy Mackay-Whiteurs
Assistant Director

Jennifer K. Thomas
Office Manager

To: School District Boards of Education and Superintendents
From: Robert C. Cuff—UHSAA Executive Director
Date: November 14, 2024
Re: UHSAA Board of Trustees January Elections

The district school board positions on the UHSAA Board of Trustees that will become available July 1, 2025:

5A District Classification Representative—(possibly 11 school districts): Ms. Amber Shill, Canyons School District. Districts eligible to nominate a candidate include the following: Alpine, Box Elder, Canyons, Davis, Granite, Nebo, Provo, Salt Lake, and Weber depending on the results of the most recent UHSAA realignment of member schools in December 2024. Each district school in the classification has one vote. Districts not eligible to nominate a candidate, but are still eligible to vote, are Jordan and Wasatch. Ms. Marilyn Richards, Jordan School District Board Member and Superintendent Paul Sweat, Wasatch School District, currently serve on the UHSAA Board of Trustees.

2A District Classification Representative—(possibly 11 school districts): Mr. David Lund, Millard School District. Districts eligible to nominate a candidate include the following: Beaver, Duchesne, Grand, Iron, Kane, Millard, San Juan, and Sevier depending on the results of the most recent UHSAA realignment of member schools in December 2024. Each district school in the classification has one vote. Districts not eligible to nominate a candidate, but are still eligible to vote, are North Summit, South Sanpete, and Washington. Superintendent Jerre Holmes, North Summit School District, Mr. David Warren, South Sanpete School District Board Member, and Mr. Burke Staheli, Washington School District Board Member, currently serve on the UHSAA Board of Trustees.

Please give this notice wide advertisement within your school district. Elections will take place at the annual Utah School Boards Association conference held at the Little America Hotel in Salt Lake City at 5:00 pm on Friday, January 10, 2024. Board of Trustees members serve three-year terms and the position is a great opportunity to have a voice in the processes and policy making of the UHSAA. We encourage all to come forth in the election.

A district classification representative to the Board of Trustees must be an elected member of a local district school board of a UHSAA member school assigned to the classification they represent. No school district shall have more than one (1) school board member or superintendent on the Board of Trustees.

A name may be put in nomination by a district school board member or designee in the assigned election room on the day of the election. Each school district is limited to one nomination per election. The nominee does not need to be present at the election; however, it is recommended. If a district is represented in more than one election, please have at least one representative in attendance at each of the meetings. After nominations are closed a ballot will be distributed (one per member school in the classification). A district school board member or designee must be present in order to receive the ballot and vote. The nominee with the majority of the votes wins the election. In the case of a tie after the third round of voting, an on-site coin flip determines the winner (*UHSAA Handbook*, Constitution Article 2).

Election room assignments for Districts are as follows:

Idaho: 5A Classification— (Jordan** and Wasatch**) Alpine, Box Elder, Canyons, Davis, Granite, Nebo, Provo, Salt Lake, and Weber depending on the results of the most recent UHSAA realignment of member schools in December 2024.

Wyoming: 2A Classification— (North Summit** and South Sanpete** and Washington**) Beaver, Duchesne, Grand, Iron, Kane, Millard, San Juan, and Sevier depending on the results of the most recent UHSAA realignment of member schools in December 2024.

***District may vote (one ballot per school), but may NOT nominate a candidate as per district representation by a school board member or superintendent currently serving on the UHSAA Board of Trustees*

Full election procedures and election room assignments will be provided in a general session at the conference at 1:30 pm on Friday, January 10, 2025. The UHSAA Constitution states Board of Trustees terms are three (3) years. Newly elected board members will officially begin service on July 1, 2025. Current board members are expected to fill their terms until June 30, 2025.

Announcement of the results of the balloting will be made during a USBA general session on Saturday, January 11, 2025. The UHSAA is pleased to have a positive relationship with the USBA and supports an ongoing cooperation between the Associations.

Page 2 of 2



TENTATIVE MINUTES OF A WORK MEETING
OF THE BOARD OF EDUCATION
BOX ELDER SCHOOL DISTRICT NOVEMBER 13, 2024

Work Session for bond discussion of the Board of Education, Box Elder School District, held Wednesday evening November 13, 2024 at 5:30 p.m. at Independent Life Skills Center.

Those in attendance at the meeting included Board President Wade Hyde, Board Vice President Connie Archibald, Julie Taylor, Nancy Kennedy, Danielle Wright, Bryan Smith and Karen Cronin. Also, present were Superintendent Steve Carlsen, Assistant Superintendents Keith Mecham and Heidi Jo West, Facilities Director Corey Thompson, Special Education Director Catherine Allen and Accountant Sherri Harper.

TENTATIVE MINUTES OF A WORK MEETING
OF THE BOARD OF EDUCATION
BOX ELDER SCHOOL DISTRICT
NOVEMBER 13, 2024

Tentative minutes of the Regular Session of the Board of Education, Box Elder School District, held Wednesday evening November 13, 2024 at 6:30 p.m. at Independent Life Skills Center. Box Elder School District.

Those in attendance at the meeting included Board President Wade Hyde, Board Vice President Connie Archibald, Bryan Smith, Nancy Kennedy, Danielle Wright, Karen Cronin, and Student Board Member Easton Johnson. Also present were Superintendent Steve Carlsen, Assistant Superintendent Heidi Jo West, Special Education Director Catherine Allen, Human Resources Director Emily Williams, IT Director Robert Gordon, Accountant Sherri Harper, members of the press, employees and patrons.

President Wade Hyde called the meeting to order, welcomed those in attendance and conducted the business of the meeting.

Reverence offered by Board Vice-President Connie Archibald.

Flag Salute/Pledge of Allegiance by Bryan Smith, Board Member.

Recognitions

Nancy Kennedy, Board Member

Heidi Jo West and Mindy White – November 1st PD Day. People had such a great time. It was spectacular. Thank you for all the work they put into creating the November 1st PD day.

Trina Thompson - She is amazing, a joy to be around, an amazing educator. Thank you to Trina Thomson, Paraprofessional at Sunrise High School who is such a great mentor to the students.

Approval of Agenda:

Karen Cronin made the motion to approve the agenda, second by Connie Archibald. The motion passed unanimously.

Nancy Kennedy – Yes
Danielle Wright – Yes
Wade Hyde – Yes
Connie Archibald – Yes
Bryan Smith – Yes
Karen Cronin – Yes

Public Comment:

There were no public comments.

Action Items:

Approval of LEA Specific Licenses: Emily Williams, Executive Director of Personnel and Title IX

Approval is needed for four additional teachers who are earning extra certificates to be able to teach specific classes.

Karen Cronin made the motion to approve the additional LEA Specific Licenses, second by Nancy Kennedy. The motion passed unanimously.

Nancy Kennedy – Yes
Danielle Wright – Yes
Wade Hyde – Yes
Connie Archibald – Yes
Bryan Smith – Yes
Karen Cronin – Yes

Approval of Amendment to the BRHS 24-25 School Land Trust Plan: BRHS had extra money at the end of the year so they needed to amend the plan. They will hire a new math para.

Nancy Kennedy made the motion to approve the Amendment to the BRHS 24-25 School Land Trust Plan, second by Danielle Wright. The motion passed unanimously.

Nancy Kennedy – Yes
Danielle Wright – Yes
Wade Hyde – Yes

Connie Archibald – Yes
Bryan Smith – Yes
Karen Cronin – Yes

BRHS Club and Amendment to School Fees for Clubs: They would like to add two new non-curricular clubs to the school. Ski and Snowboard Club and Angler Club.

Danielle Wright made the motion to approve the new clubs and amendment to the school fees, second by Brian Smith. The motion passed unanimously.

Nancy Kennedy – Yes
Danielle Wright – Yes
Wade Hyde – Yes
Connie Archibald – Yes
Bryan Smith – Yes
Karen Cronin – Yes

Information Items:

North Park/BRHS Project: Ryan Greene, Principal and Students Korhgan Neil, Lesley Lopez and Greyson Sykes presented a project on the black top. It was boring with nothing on it. Students were not playing on the black top. The North Park students came up with ideas and designs to paint the black top. Students went home and asked siblings about ideas. They wanted to put a logo on the black top and better basketball hoops; they wanted to do a snake maze; they wanted to repainting everything; they wanted to redo the 4 squares; they wanted to paint the states in the United States map. They asked BRHS art department to help create and paint. Kate, a sterling scholar oversaw the project. Angela Lewis, a teacher at BRHS helped to make this project happen.

Gifted and Talented Program Yearly Plan: AshLee Nelson, Director of Literacy & Instructional Support

Third, fourth, and fifth grade students take a test and students with 75% or higher on math, reading or both are selected. Next year they will focus on getting more ELL students in the program.

DLI Lottery: Jeff Morris – Assessment Director

The class cap will be lowered to 27 to allow acceptance of new ELL students in the future The Lottery will be held on December 19th.

Home School Stats: Steve Carlsen, Superintendent

There are more home school students in the older grades than younger grades. The number about 8 years ago was around 300. It has doubled in 7 or 8 years.

FY26 Proposed Necessarily Existent Small Schools (NESS) Distribution Compared to FY25: Superintendent Carlsen presented NESS information to the School Board. For the 2025 Utah Legislative Session, Representative Karen Petersen is going to run a bill that will hold Box Elder School District harmless on the amount of NESS funds they receive.

Monthly Financial Report: Sherri Harper, Accountant

The financial report was reviewed. Numbers are in line according to the time of year.

Board Committee Reports: Boys and Girls Club had their ground breaking last week and it was a great event.

Student Board Member Report: Easton Johnson, Student Board Member

BEHS Student Council finished the food drive and they collected over 20,000 lbs. of food under the direction of the junior class president. Veterans' assembly went very well. They are turning their attention to Christmas assistance. They will be having Make-a-Wish week to raise money.

BRHS Veterans' assembly was amazing with alumni students. Dances are going well. Spirit buses have been going to the games to support their teams. Dec 9th begins fundraiser week.

Policy Review

First Reading:

Policy 2226 Transportation: Space Available Busing
Policy 3020 Employment: Requirements and Restrictions
Policy 3023 Educator Induction, Mentoring, and Professional Learning
Policy 3092 Nursing Mothers in the Workplace
Policy 3096 Reporting Substantial Threats Against a School
Policy 3208 ESP: Fringe Benefits and Leave of Absence
Policy 4016 Evaluation and Selection of Instructional Material
Policy 4017 Evaluation and Selection of Library Material
Policy 4018 Evaluation and Selection of Supplemental Material
Policy 4019 Evaluation of Other Learning Material
Policy 4033 Early Learning Plan
Policy 4037 Reading Assessment for K-3
Policy 4038 Mathematics Assessment for K-3
Policy 5272 Transgender Students
Policy 5273 Use of Sex-Designated Facilities
Policy 5380 Notification Received from Juvenile Court

Nancy Kennedy made the motion to approve Policies on First Reading, seconded by Karen Cronin. The motion passed unanimously.

Nancy Kennedy – Yes
Danielle Wright – Yes
Wade Hyde – Yes
Connie Archibald – Yes
Bryan Smith – Yes
Karen Cronin – Yes

Second Reading:

Policy 1071 Electronic Meetings
Policy 1160 Superintendent Termination
Policy 1185 Business Administrator Termination
Policy 2070 Cash Receipts, Expenditures, and Purchasing
Policy 2090 Contracts for School Resource Officer Services
Policy 2181 District Emergency Response Plan
Policy 3041 Educator Evaluation
Policy 3200 ESP: General Statement
Policy 5005 Safe Schools: Student Discipline/Behavior
Policy 5291 Drug & Alcohol Testing of Students Participating in Extracurricular Activities
Policy 5320 Student Travel

Nancy Kennedy made the motion to approve Policies on Second Reading, seconded by Bryan Smith. The motion passed unanimously.

Nancy Kennedy – Yes
Danielle Wright – Yes
Wade Hyde – Yes
Connie Archibald – Yes
Bryan Smith – Yes
Karen Cronin – Yes

Board Discussion Items: Senate Bill 173 – Teacher Merit Awards

Superintendent Carlsen asked if we want to pilot the program. High growth on student scores and if evaluation is high their name can be turned into the state. Teachers in Title I schools could get \$20,000 a year for 3 years. If you are in the highest regular school teacher you could get \$10,000 a year for 3 years. Superintendent Carlsen will talk with the associations and take it to their bodies and then rediscuss it next month.

Consent Items:

Approval of the minutes of the work and regular meetings held on October 9, 2024 and October 17, 2024

Approval of claims

00051317, 00051672-00051996, 02101624, 05101024, 07103124, 08103124, 09101824, 09103124, and 9101824A

Personnel

See attachment to agenda

Club Applications

BEHS Bible Club

BEHS Mud Club

BEHS Competitive Anglers

BRHS Anglers

Connie Archibald made the motion to approve consent items, seconded by Bryan Smith. The motion passed unanimously.

Nancy Kennedy – Yes

Danielle Wright – Yes

Wade Hyde – Yes

Connie Archibald – Yes

Bryan Smith – Yes

Karen Cronin – Yes

Upcoming Events

- Master Board Award – Complete by November 30, 2024
- Meet the Legislators – School Board Work Session – Wednesday, December 11, 2024 at 5:00 p.m.
- USBA Conference – January 9-11, 2025

Adjournment:

Nancy Kennedy made the motion to adjourn regular session of the Board of Education, seconded by Karen Cronin. The motion passed unanimously. Regular Board Meeting adjourned at 8:30 p.m.

Nancy Kennedy – Yes

Danielle Wright – Yes

Wade Hyde – Yes

Connie Archibald – Yes

Bryan Smith – Yes

Karen Cronin – Yes

The next meeting of the Board of Education will be held on Wednesday, December 11, 2024, with a Work Session at 5:00 and a Regular Session at 6:30 p.m., at the Independent Life Skills Center, 960 S Main St, Brigham City, Utah.

APPROVED: _____

ATTESTED: _____
Superintendent

President, Board of Education

Check Register Summary

Batch Year: 25 Bank: All Date Range: 11/01/2024 - 11/30/2024

Bank	Check	Type	Date	Vendor	Vendor Name	Amount
01	00051997	C	11/07/2024	1	BRITTANY CHOURNOS	64.80
01	00051998	C	11/07/2024	1	EMERALD KINCAID	7.25
01	00051999	C	11/07/2024	1	KOLBY OR ABIGAIL WEST	200.00
01	00052000	C	11/07/2024	812477	ALSCO/AMERICAN LINEN	1,066.28
01	00052001	C	11/07/2024	68284	CHRIS BAIRD	139.32
01	00052002	C	11/07/2024	23132	CORY BALLARD	266.53
01	00052003	C	11/07/2024	85556	BEAR RIVER HEALTH DEPARTMENT	105.00
01	00052004	C	11/07/2024	85738	BEAR RIVER HIGH SCHOOL	1,175.00
01	00052005	C	11/07/2024	85748	BEAR RIVER MIDDLE SCHOOL	267.00
01	00052006	C	11/07/2024	85768	BEAR RIVER SEWER DEPT	255.50
01	00052007	C	11/07/2024	67822	KELLY BENNETT	180.00
01	00052008	C	11/07/2024	95835	JASON V BINGHAM	450.00
01	00052009	C	11/07/2024	111566	KENT BLACK	156.00
01	00052010	C	11/07/2024	67830	STEPHANIE BORGER	179.86
01	00052011	C	11/07/2024	8125	MICHELE BOWDEN	200.00
01	00052012	C	11/07/2024	104320	BOX ELDER COUNTY TREASURER	3,374.78
01	00052013	C	11/07/2024	104348	BOX ELDER MIDDLE SCHOOL	279.96
01	00052014	C	11/07/2024	68276	COLETTE BRADFORD	180.00
01	00052015	C	11/07/2024	6580	JEFF BRADSHAW	90.00
01	00052016	C	11/07/2024	111635	BRIDGERLAND BAND INSTRUMENT REPAIR	2,033.50
01	00052017	C	11/07/2024	113116	BRYSON SALES & SERVICE	11,443.73
01	00052018	C	11/07/2024	72036	PAUL BUCHI	180.00
01	00052019	C	11/07/2024	72028	ALEX CABANILLAS-ESPARZA	180.00
01	00052020	C	11/07/2024	109337	VAL CALL	270.00
01	00052021	C	11/07/2024	72010	ANA CANENGUEZ	135.09
01	00052022	C	11/07/2024	3271	CANON SOLUTIONS AMERICA	11,995.68
01	00052023	C	11/07/2024	107994	CERTIFIED SHRED	141.00
01	00052024	C	11/07/2024	72001	CHAD CHRISTENSEN	180.00
01	00052025	C	11/07/2024	71994	GEORGE CHRISTENSEN	180.00
01	00052026	C	11/07/2024	70440	JOSE CONTRERAS	227.52
01	00052027	C	11/07/2024	18643	MARIA CONTRERAS	180.00
01	00052028	C	11/07/2024	63274	DAVID COOK	270.00
01	00052029	C	11/07/2024	111223	COUNTRY CARPET CLEANING LLC	200.00
01	00052030	C	11/07/2024	162470	CRUS OIL INC	3,545.34
01	00052031	C	11/07/2024	71986	KEITH CUCH	176.87
01	00052032	C	11/07/2024	38091	DATAIO LLC	27,681.66
01	00052033	C	11/07/2024	65013	MARK DAVIS	180.00
01	00052034	C	11/07/2024	67849	ISSAC DELGADO	180.00
01	00052035	C	11/07/2024	67865	IWALANI DIPRIMA	161.90
01	00052036	C	11/07/2024	67873	BROOKE DRAPER	270.00
01	00052037	C	11/07/2024	109652	DREWES FLORAL & GIFTS	65.00
01	00052038	C	11/07/2024	32263	TIFFANY EDDINGTON	760.03
01	00052039	C	11/07/2024	71668	CHELSEA ESCALANTE	455.07
01	00052040	C	11/07/2024	13382	AGUSTIN ESCOBAR	164.40
01	00052041	C	11/07/2024	58955	BECKY EZOLA	359.10
01	00052042	C	11/07/2024	68268	JOSEFINA FERNANDEZ	150.00
01	00052043	C	11/07/2024	28053	JOHNNY FORSGREN	180.00
01	00052044	C	11/07/2024	67407	MALISSA FREEZE	24.84
01	00052045	C	11/07/2024	143160	FRONTIER COMMUNICATION	3.41
01	00052046	C	11/07/2024	72052	JORGE GARCIA	90.00
01	00052047	C	11/07/2024	68063	MATT GARCIA	180.00
01	00052048	C	11/07/2024	304217	GARLAND CITY	6,068.60
01	00052049	C	11/07/2024	68250	CATHY GONZALES	161.18
01	00052050	C	11/07/2024	324430	GRAYBAR ELECTRIC COMPANY INC	6,951.54
01	00052051	C	11/07/2024	327480	GREER'S HARDWARE	68.99
01	00052052	C	11/07/2024	331790	TRENT D GUNN	180.00
01	00052053	C	11/07/2024	67881	BRANDON HARPER	178.76
01	00052054	C	11/07/2024	9180	REBECCA HENRIE	200.00
01	00052055	C	11/07/2024	32280	BRUCE D HIRSCHI	270.00
01	00052056	C	11/07/2024	68241	SITKA HRABEL	180.00
01	00052057	C	11/07/2024	61530	INTELEPEER CLOUD COMMUNICATIONS, LLC	4,931.80
01	00052058	C	11/07/2024	111125	IML SECURITY SUPPLY	1,446.73

Check Register Summary

Batch Year: 25 Bank: All Date Range: 11/01/2024 - 11/30/2024

Bank	Check	Type	Date	Vendor	Vendor Name	Amount
01	00052059	C	11/07/2024	68233	OPAL JENKS	150.00
01	00052060	C	11/07/2024	67644	MICHELLE JENSEN	1,111.32
01	00052061	C	11/07/2024	100774	JEPPSEN DISTRIBUTING/JEFF JEPPSEN	9,539.35
01	00052062	C	11/07/2024	72133	ALAN JOHNSON	165.23
01	00052063	C	11/07/2024	72125	MCKENZIE JOHNSON	180.00
01	00052064	C	11/07/2024	36838	JOHN KREY	70.27
01	00052065	C	11/07/2024	67911	SHANE LARSEN	180.00
01	00052066	C	11/07/2024	67024	ROBERT LEE	180.00
01	00052067	C	11/07/2024	39551	SHAWN MARBLE	175.03
01	00052068	C	11/07/2024	72044	READ MARSHALL	90.00
01	00052069	C	11/07/2024	68225	MARK MCKINLEY	180.00
01	00052070	C	11/07/2024	67920	NOAH MERRELL	125.97
01	00052071	C	11/07/2024	69302	SHAUNTEL MERRILL	180.00
01	00052072	C	11/07/2024	67938	ERIC MEUNIER	180.00
01	00052073	C	11/07/2024	67946	NATHAN MILLER	180.00
01	00052074	C	11/07/2024	42064	JENNIE MONSEN-HANSEN	376.74
01	00052075	C	11/07/2024	108828	MORETON & COMPANY INC	50.00
01	00052076	C	11/07/2024	58823	HUNTER MORGAN	171.04
01	00052077	C	11/07/2024	57622	DAVID MORRIS	744.71
01	00052078	C	11/07/2024	67962	THERESA MORRIS	180.00
01	00052079	C	11/07/2024	66834	MOUNTAIN VALLEY PRINTING	259.80
01	00052080	C	11/07/2024	29858	MOUNTAINLAND SUPPLY COMPANY	3,734.70
01	00052081	C	11/07/2024	19399	SHAWN MOYES	180.00
01	00052082	C	11/07/2024	31917	HEATHER MYERS	215.90
01	00052083	C	11/07/2024	67970	ROBIN MYERS	180.00
01	00052084	C	11/07/2024	68101	RIKER NAGEL	180.00
01	00052085	C	11/07/2024	68217	TAYLOR NELSON	180.00
01	00052086	C	11/07/2024	71331	TASHA NORTON	92.80
01	00052087	C	11/07/2024	49859	JACKSON GROUP LOCKBOX	11,022.04
01	00052088	C	11/07/2024	2216	RYAN OLSEN	78.00
01	00052089	C	11/07/2024	68209	TAMARA OLSEN	180.00
01	00052090	C	11/07/2024	67989	JERIANNE PARKINSON	180.00
01	00052091	C	11/07/2024	700077	PERRY CITY	302.81
01	00052092	C	11/07/2024	700677	SCOTT PETERSEN	180.00
01	00052093	C	11/07/2024	67326	PIZZA PLUS OF TREMONTON	403.89
01	00052094	C	11/07/2024	72117	DAVID J POLSON	180.00
01	00052095	C	11/07/2024	68195	PAUL QUILTER	170.64
01	00052096	C	11/07/2024	58599	THOMAS RAISOR	180.00
01	00052097	C	11/07/2024	68004	KELLY RICKS	180.00
01	00052098	C	11/07/2024	68012	JUSTYN ROSE	180.00
01	00052099	C	11/07/2024	110789	CORE BUSINESS TECHNOLOGIES (SIP)	39.95
01	00052100	C	11/07/2024	38024	STEVEN SIMPSON	270.00
01	00052101	C	11/07/2024	11274	JONATHAN SMITH	180.00
01	00052102	C	11/07/2024	112080	SQUIRE & COMPANY	10,000.00
01	00052103	C	11/07/2024	810361	STANDARD PLUMBING SUPPLY	245.31
01	00052104	C	11/07/2024	110914	SUPERIOR WATER AND AIR INC	35.95
01	00052105	C	11/07/2024	25836	KRIS THOMPSON	600.00
01	00052106	C	11/07/2024	60909	TRINA THOMSON	59.94
01	00052107	C	11/07/2024	111109	TOM RANDALL DIST	1,262.83
01	00052108	C	11/07/2024	109356	TRANSPORT DIESEL	1,729.30
01	00052109	C	11/07/2024	511570	UTAH LABOR COMMISSION DIVISION OF	2,190.00
01	00052110	C	11/07/2024	68039	ESTELA VELASCO	180.00
01	00052111	C	11/07/2024	924155	WASTE MGMT OF UTAH INC	7,237.27
01	00052112	C	11/07/2024	72109	CHASE WEEMS	173.87
01	00052113	C	11/07/2024	68187	CHRIS WEEMS	179.03
01	00052114	C	11/07/2024	72095	SADIE LOU WHITAKER	167.75
01	00052115	C	11/07/2024	72087	CHRIS WHITE	150.00
01	00052116	C	11/07/2024	68047	BRENDA WILDE	180.00
01	00052117	C	11/07/2024	941217	WILLARD CITY CORP	209.85
01	00052118	C	11/07/2024	72079	ADELE WOOD	180.00
01	00052119	C	11/07/2024	61972	JANET WOOD	180.00
01	00052120	C	11/07/2024	8931	VALERIE YATES	200.00

Check Register Summary

Batch Year: 25 Bank: All Date Range: 11/01/2024 - 11/30/2024

Bank	Check	Type	Date	Vendor	Vendor Name	Amount
01	00052121	C	11/07/2024	71951	XELA ZITZELBERGER	174.22
01	00052122	C	11/07/2024	52337	PHILLIP ZOBEL	143.82
01	00052123	C	11/07/2024	38032	AMAZON CAPITAL SERVICES INC	17,235.31
01	00052124	C	11/07/2024	70041	AMERICAN SAFETY COUNCIL, INC	1,248.75
01	00052125	C	11/07/2024	71617	BEN EDEN INTERNATIONAL	950.00
01	00052126	C	11/07/2024	47937	BOYLE APPLIANCE LLC	918.00
01	00052127	C	11/07/2024	180241	DEMCO INC	1,057.09
01	00052128	C	11/07/2024	62235	DEX IMAGING LLC	3,629.68
01	00052129	C	11/07/2024	587760	MSR WEST INC / E3 DIAGNOSTICS	1,485.00
01	00052130	C	11/07/2024	2941	EASY WAY SAFETY SERVICES INC	1,840.00
01	00052131	C	11/07/2024	212299	EDUTEK CORPORATION	1,811.57
01	00052132	C	11/07/2024	109704	FOLLETT SCHOOL SOLUTIONS	864.65
01	00052133	C	11/07/2024	386370	HYKO SUPPLY CO	2,085.98
01	00052134	C	11/07/2024	3026	INTERMOUNTAIN HYDRONIC SPECIALTIES	1,735.00
01	00052135	C	11/07/2024	109248	J W PEPPER MUSIC	8,343.45
01	00052136	C	11/07/2024	45560	LAKESHORE LEARNING MATERIALS	624.15
01	00052137	C	11/07/2024	633340	OFFICE DEPOT	268.74
01	00052138	C	11/07/2024	699420	PERMA BOUND BOOKS	1,491.99
01	00052139	C	11/07/2024	102477	SCHOOL NURSE SUPPLY	136.20
01	00052140	C	11/07/2024	824825	SWANSON BUILDING MATERIALS INC	1,124.35
01	00052141	C	11/14/2024	1	HEIDI PEARCE	80.80
01	00052142	C	11/14/2024	6617	ACME WATER CO	145.61
01	00052143	C	11/14/2024	70041	AMERICAN SAFETY COUNCIL, INC	999.00
01	00052144	C	11/14/2024	38040	AMERICAN SIGN LANGUAGE COMMUNICATION	140.00
01	00052145	C	11/14/2024	67679	MELISSA BAKER	89.64
01	00052146	C	11/14/2024	108217	BRIGHAM CITY CORPORATION	81,461.32
01	00052147	C	11/14/2024	109682	BYU CONTINUING EDUCATION	7,500.00
01	00052148	C	11/14/2024	11223	CALI BYWATER	273.24
01	00052149	C	11/14/2024	40363	CIO MEDICAL SERVICES	929.00
01	00052150	C	11/14/2024	158220	COVER UP	112.50
01	00052151	C	11/14/2024	14958	CULLIGAN	125.30
01	00052152	C	11/14/2024	729332	ECONO WASTE INC	8,108.66
01	00052153	C	11/14/2024	64084	ALDER EDUCATION LAW	2,500.00
01	00052154	C	11/14/2024	361	INTERMOUNTAIN HEALTHCARE	218.59
01	00052155	C	11/14/2024	100774	JEPPSEN DISTRIBUTING/JEFF JEPPSEN	14,593.71
01	00052156	C	11/14/2024	57568	LANGUAGE ACCESS NETWORK LLC	91.30
01	00052157	C	11/14/2024	58246	LINDE GAS & EQUIPMENT INC	2,529.60
01	00052158	C	11/14/2024	66435	OBSERVERTAB, LLC	5,555.81
01	00052159	C	11/14/2024	100987	PEARSON EDUCATION CENTER	1,590.00
01	00052160	C	11/14/2024	35270	QUADIENT, INC	111.00
01	00052161	C	11/14/2024	732367	RAFT RIVER RURAL	1,145.22
01	00052162	C	11/14/2024	60291	RENEGADE RENTALS LLC	1,595.05
01	00052163	C	11/14/2024	107960	TYLER J RHODES	440.00
01	00052164	C	11/14/2024	55336	S & D CARWASH MANAGEMENT, LLC	215.91
01	00052165	C	11/14/2024	769715	SAM'S CLUB BUSINESS PAYMENTS	64.27
01	00052166	C	11/14/2024	42935	DAVID SHAFFER	440.00
01	00052167	C	11/14/2024	110968	SKY BLUE INDUSTRIES INC	56.22
01	00052168	C	11/14/2024	802087	SNOWVILLE WATERWORKS INC	333.00
01	00052169	C	11/14/2024	55034	UTAH PARENT CENTER, INC	2,468.71
01	00052170	C	11/14/2024	999009	UTAH RETIREMENT SYSTEMS	13.34
01	00052171	C	11/14/2024	892916	DGO FUEL NETWORK TEAM	49,638.20
01	00052172	C	11/14/2024	54844	KIERA JO VALVERDE	465.75
01	00052173	C	11/14/2024	38210	OGDEN ECCLES CONFERENCE CENTER	75.00
01	00052174	C	11/14/2024	65811	WESTECH FUEL EQUIPMENT COMPANY INC	508.89
01	00052175	C	11/14/2024	40223	MARGARET SAM YATES	1,518.00
01	00052176	C	11/14/2024	70467	ALYSON YEATES	7,174.88
01	00052177	C	11/14/2024	31364	95 PERCENT GROUP LLC	722.50
01	00052178	C	11/14/2024	38032	AMAZON CAPITAL SERVICES INC	13,638.52
01	00052179	C	11/14/2024	11088	AMERICAN SCHOOL COUNSELOR ASSOCIATION	129.00
01	00052180	C	11/14/2024	47937	BOYLE APPLIANCE LLC	518.00
01	00052181	C	11/14/2024	3271	CANON SOLUTIONS AMERICA	436.00
01	00052182	C	11/14/2024	33316	NCS PEARSON INC	3,810.00

Check Register Summary

Batch Year: 25 Bank: All Date Range: 11/01/2024 - 11/30/2024

Bank	Check	Type	Date	Vendor	Vendor Name	Amount
01	00052183	C	11/14/2024	61590	CREATIVE ADVERTISING USA	1,565.46
01	00052184	C	11/14/2024	62235	DEX IMAGING LLC	645.90
01	00052185	C	11/14/2024	49956	EDUCATION LOGISTICS, INC	85,595.67
01	00052186	C	11/14/2024	106378	GOLDEN SPIKE POWERSPORTS	105.00
01	00052187	C	11/14/2024	386370	HYKO SUPPLY CO	2,590.88
01	00052188	C	11/14/2024	901150	IMT COMPANIES LLC	9,716.13
01	00052189	C	11/14/2024	422180	INDUSTRIAL TOOL & SUPPLY	30.09
01	00052190	C	11/14/2024	102697	INTERCONNECT SERVICES INC	13,550.00
01	00052191	C	11/14/2024	45560	LAKESHORE LEARNING MATERIALS	151.97
01	00052192	C	11/14/2024	11894	LIBRARY STORE	334.90
01	00052193	C	11/14/2024	21296	LINCOLN ELECTRIC CO	617.86
01	00052194	C	11/14/2024	71919	LUXEDO- DRIVE HOLDINGS, LLC	20,000.00
01	00052195	C	11/14/2024	586159	MOUNTAIN STATE TEXTBOOK DEP	92.07
01	00052196	C	11/14/2024	633340	OFFICE DEPOT	225.13
01	00052197	C	11/14/2024	699420	PERMA BOUND BOOKS	525.25
01	00052198	C	11/14/2024	100241	S&S WORLDWIDE	45.59
01	00052199	C	11/14/2024	326670	STOTZ EQUIPMENT	942.55
01	00052200	C	11/14/2024	102737	YOUNG CHEVROLET CO	59,983.00
01	00052201	C	11/21/2024	11762	PHILLIP ALBRIGHT	180.00
01	00052202	C	11/21/2024	10103	CATHERINE ALLEN	183.00
01	00052203	C	11/21/2024	4260	BCI / UTAH BUREAU OF CRIMINAL IDENTIF	2,061.50
01	00052204	C	11/21/2024	85738	BEAR RIVER HIGH SCHOOL	5,382.39
01	00052205	C	11/21/2024	85748	BEAR RIVER MIDDLE SCHOOL	309.97
01	00052206	C	11/21/2024	104338	BOX ELDER HIGH SCHOOL	440.00
01	00052207	C	11/21/2024	104348	BOX ELDER MIDDLE SCHOOL	250.00
01	00052208	C	11/21/2024	111635	BRIDGERLAND BAND INSTRUMENT REPAIR	449.50
01	00052209	C	11/21/2024	72214	CORINA CAMARGO	180.00
01	00052210	C	11/21/2024	890740	CENTURYLINK	320.52
01	00052211	C	11/21/2024	890740	CENTURYLINK LONG DISTANCE	3.23
01	00052212	C	11/21/2024	158220	COVER UP	389.35
01	00052213	C	11/21/2024	67865	IWALANI DIPRIMA	90.00
01	00052214	C	11/21/2024	60313	DUO GROUP LLC	1,500.00
01	00052215	C	11/21/2024	16276	EMERY SCHOOL DISTRICT	200.00
01	00052216	C	11/21/2024	110559	HARMONY HOME HEALTH LLC	2,139.92
01	00052217	C	11/21/2024	49026	IVY LANE PEDATRICS	24,232.32
01	00052218	C	11/21/2024	63908	TAYLOR JACKSON	174.53
01	00052219	C	11/21/2024	100774	JEPPESEN DISTRIBUTING/JEFF JEPPESEN	13,871.75
01	00052220	C	11/21/2024	71323	ALEXEY CAMILLE JONES	3,000.00
01	00052221	C	11/21/2024	62162	LAUNA JULANDER	23.00
01	00052222	C	11/21/2024	72230	KAJEET INC	30,920.70
01	00052223	C	11/21/2024	493150	JO ANN KIMBER	486.00
01	00052224	C	11/21/2024	543168	MADDOX RANCH HOUSE	390.31
01	00052225	C	11/21/2024	49042	CHELSEA MONTGOMERY	23.00
01	00052226	C	11/21/2024	111273	NUCO2 LLC	4,060.48
01	00052227	C	11/21/2024	62251	DACIA PITCHER	23.00
01	00052228	C	11/21/2024	109484	PUBLIC CONSULTING GROUPS INC	5,191.47
01	00052229	C	11/21/2024	2720	SUZANNE REEDER	276.50
01	00052230	C	11/21/2024	67458	LISA ROCK	8.10
01	00052231	C	11/21/2024	892645	ROCKY MOUNTAIN POWER	53,586.50
01	00052232	C	11/21/2024	60020	RON KELLER TIRE INC	7,664.73
01	00052233	C	11/21/2024	66044	BRYNN SAXEY	276.50
01	00052234	C	11/21/2024	25976	SHERWIN-WILLIAMS	3,854.33
01	00052235	C	11/21/2024	54879	THOMAS & SONS LLC	4,490.00
01	00052236	C	11/21/2024	852617	TREMONTON CITY CORP	5,090.99
01	00052237	C	11/21/2024	863370	UASSP/UTAH ASSOCIATION OF	300.00
01	00052238	C	11/21/2024	892918	USBA / UTAH SCHOOL BOARDS ASSN	7,505.00
01	00052239	C	11/21/2024	102558	UTAH DEPARTMENT OF HEALTH	56,152.88
01	00052240	C	11/21/2024	38210	OGDEN ECCLES CONFERENCE CENTER	13,405.55
01	00052241	C	11/21/2024	48178	HEIDI JO WEST	183.00
01	00052242	C	11/21/2024	27480	LINDA WILCOX	148.86
01	00052243	C	11/21/2024	70777	EMILY WILLIAMS	183.00
01	00052244	C	11/21/2024	40223	MARGARET SAM YATES	282.00

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Bank	Check	Type	Date	Vendor	Vendor Name	Amount
01	00052245	C	11/21/2024	38032	AMAZON CAPITAL SERVICES INC	15,478.73
01	00052246	C	11/21/2024	106497	APPLE STORE	1,347.00
01	00052247	C	11/21/2024	47937	BOYLE APPLIANCE LLC	789.00
01	00052248	C	11/21/2024	100293	DELL INC	1,555.00
01	00052249	C	11/21/2024	109704	FOLLETT SCHOOL SOLUTIONS	1,807.88
01	00052250	C	11/21/2024	386370	HYKO SUPPLY CO	1,020.49
01	00052251	C	11/21/2024	422180	INDUSTRIAL TOOL & SUPPLY	10,082.00
01	00052252	C	11/21/2024	102697	INTERCONNECT SERVICES INC	7,144.96
01	00052253	C	11/21/2024	71137	NASCO EDUCATION, LLC	3,810.61
01	00052254	C	11/21/2024	102370	NATIONAL ASSOC SCHOOL NURSES	518.00
01	00052255	C	11/21/2024	633340	OFFICE DEPOT	3,407.37
01	00052256	C	11/21/2024	699420	PERMA BOUND BOOKS	3,350.18
01	00052257	C	11/21/2024	157371	STAPLES	1,739.71
01	00052258	C	11/22/2024	999027	B E SCHOOL BOARD FUND	80.00
01	00052259	C	11/22/2024	999024	BOSTON MUTUAL LIFE INS CO - W	501.35
01	00052260	C	11/22/2024	999055	BOX ELDER FOUNDATION	228.00
01	00052261	C	11/22/2024	999023	BOX ELDER SCHOOL DISTRICT	100.00
01	00052262	C	11/22/2024	999033	BUREAU CHILD SUPPORT SERV	1,353.00
01	00052263	C	11/22/2024	65781	DELTA DENTAL INSURANCE COMPANY	33,121.08
01	00052264	C	11/22/2024	999021	ELEVATE CREDIT UNION	7,000.00
01	00052265	C	11/22/2024	999019	EMI HEALTH	389.20
01	00052266	C	11/22/2024	999017	GLOBE LIFE INSURANCE CO	69.12
01	00052267	C	11/22/2024	999035	HORACE MANN INSURANCE COMPANY	33,965.41
01	00052268	C	11/22/2024	51080	IDAHO DIV OF MANAGEMENT/CHILD SUPPORT	451.00
01	00052269	C	11/22/2024	999084	NATIONAL BENEFITS SERVICES LLC	10,857.29
01	00052270	C	11/22/2024	999081	NATIONAL BENEFITS SERVICES LLC	8,799.84
01	00052271	C	11/22/2024	999156	OLSON SHANER	13.10
01	00052272	C	11/22/2024	999008	OPTICARE	3,531.82
01	00052273	C	11/22/2024	999079	PEHP	774,631.46
01	00052274	C	11/22/2024	999032	PRE-PAID LEGAL SERVICES	1,269.05
01	00052275	C	11/22/2024	999018	THE HARTFORD	21,427.18
01	00052276	C	11/22/2024	999012	UESP	200.00
01	00052277	C	11/22/2024	999007	UTAH EDUCATION ASSOCIATION	7,165.51
01	00052278	C	11/22/2024	999025	UTAH SCHOOL EMPLOYEES ASSOCIATION	7,373.96
01	00052279	C	11/22/2024	999004	UTAH STATE TAX COMMISSION	641.34
01	00052280	C	11/22/2024	999003	UTAH STATE TAX COMMISSION	252,469.85
01	00052281	C	11/22/2024	999004	UTAH STATE TAX COMMISSION	351.92
01	00052282	C	11/22/2024	71110	VOYA FINANCIAL	8,700.11
01	02112224	M	11/18/2024	109177	UTAH DEPARTMENT OF WORKFORCE SERVICES	7,504.17
01	05111124	M	11/10/2024	888540	US BANK	156,783.40
01	07112624	M	11/22/2024	999070	HEALTH EQUITY INC	156,716.10
01	08112624	M	11/22/2024	999005	UTAH STATE RETIREMENT FUND	1,677,074.86
01	09112024	M	11/22/2024	999140	BANK OF UTAH	213,777.52
01	09112224	M	11/22/2024	999140	BANK OF UTAH	118,279.60
01	09112624	M	11/22/2024	999140	BANK OF UTAH	1,336,086.76
Total Bank: 01						\$5,748,935.06
02	00101415	C	11/07/2024	347560	ALICE C HARRIS INTERM SCH	497.46
02	00101416	C	11/07/2024	38032	AMAZON CAPITAL SERVICES INC	0.98
02	00101417	C	11/07/2024	85738	BEAR RIVER HIGH SCHOOL	25,400.00
02	00101418	C	11/14/2024	38032	AMAZON CAPITAL SERVICES INC	385.87
02	00101419	C	11/14/2024	62502	FORESTRY SUPPLIERS INC	357.90
02	00101420	C	11/14/2024	71501	MONTROSE BIOLOGY, LLC	349.80
02	00101421	C	11/21/2024	38032	AMAZON CAPITAL SERVICES INC	188.29
02	00101422	C	11/21/2024	104338	BOX ELDER HIGH SCHOOL	9,106.46
02	00101423	C	11/21/2024	104321	BOX ELDER SCHOOL DISTRICT	216.20
Total Bank: 02						\$36,502.96
11	01105919	A	11/07/2024	101520	BELL JANITORIAL	853.60
11	01105920	A	11/07/2024	104843	WAYNE BURRELL	440.00
11	01105921	A	11/07/2024	70939	CAMFIL USA, INC	394.58
11	01105922	A	11/07/2024	106437	CARSON ELEVATOR CO INC	342.20
11	01105923	A	11/07/2024	134250	CEM SALES & SERVICE	2,157.89
11	01105924	A	11/07/2024	53473	CHARLIE'S PRODUCE	1,996.80

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Bank	Check	Type	Date	Vendor	Vendor Name	Amount
11	01105925	A	11/07/2024	60500	DOABLE WELLNESS	7,750.00
11	01105926	A	11/07/2024	322776	GRAINGERS INC	188.21
11	01105927	A	11/07/2024	59129	DESI LARSEN	820.26
11	01105928	A	11/07/2024	43982	MIKE MOORE	645.54
11	01105929	A	11/07/2024	12688	SYSCO	563,301.27
11	01105930	A	11/14/2024	29785	HENRY BAKER	46.00
11	01105931	A	11/14/2024	101520	BELL JANITORIAL	198.10
11	01105932	A	11/14/2024	64467	DAVE BINGHAM	59.00
11	01105933	A	11/14/2024	48011	GAILE BINGHAM	36.00
11	01105934	A	11/14/2024	60933	MICHAEL BIRD	46.00
11	01105935	A	11/14/2024	70939	CAMFIL USA, INC	473.50
11	01105936	A	11/14/2024	31380	JOSE M CEDILLO	246.00
11	01105937	A	11/14/2024	134250	CEM SALES & SERVICE	282.84
11	01105938	A	11/14/2024	53473	CHARLIE'S PRODUCE	1,996.76
11	01105939	A	11/14/2024	107656	DWA CONSTRUCTION INC	127,214.91
11	01105940	A	11/14/2024	66265	CURTIS EGBERT	47.00
11	01105941	A	11/14/2024	728870	DOMINION ENERGY UTAH	5,439.81
11	01105942	A	11/14/2024	106815	MAILEE FORREST	46.00
11	01105943	A	11/14/2024	322776	GRAINGERS INC	58.70
11	01105944	A	11/14/2024	67059	TRENA GREGORY	48.60
11	01105945	A	11/14/2024	36706	MONICA GROVER	142.00
11	01105946	A	11/14/2024	64866	JACOB HANSEN	26.00
11	01105947	A	11/14/2024	110942	KIP A HEINER	26.00
11	01105948	A	11/14/2024	69850	ARDELL JENKS	46.00
11	01105949	A	11/14/2024	56669	SHEA L JENSEN	46.00
11	01105950	A	11/14/2024	27243	KELLY SERVICES INC	58,252.20
11	01105951	A	11/14/2024	49999	BILLY MCFARLAND	46.00
11	01105952	A	11/14/2024	10936	JONI MITCHELL	69.00
11	01105953	A	11/14/2024	25640	RAMONA MORA	46.00
11	01105954	A	11/14/2024	56103	KARA MORRIS	83.00
11	01105955	A	11/14/2024	67032	GARY MORTENSEN	82.00
11	01105956	A	11/14/2024	28630	TARSHA MURRAY	23.00
11	01105957	A	11/14/2024	54356	MARISSA NELSON	46.00
11	01105958	A	11/14/2024	21962	MARK NELSON	47.00
11	01105959	A	11/14/2024	18317	SALLY NOBLE	46.00
11	01105960	A	11/14/2024	55930	MCKELLEN RADER	36.00
11	01105961	A	11/14/2024	45349	LADAWN RICHINS	84.00
11	01105962	A	11/14/2024	58858	ANNA SHERMAN	192.00
11	01105963	A	11/14/2024	63304	KAYLEE SILVESTER	36.00
11	01105964	A	11/14/2024	54283	SLACK TECHNOLOGIES, INC	467.21
11	01105965	A	11/14/2024	102033	SCOTT STAHELI	47.00
11	01105966	A	11/14/2024	852290	SANDIE TRAPP	70.00
11	01105967	A	11/14/2024	100866	VALCOM	953.00
11	01105968	A	11/14/2024	100590	WAXIE SANITARY SUPPLY	222.93
11	01105969	A	11/14/2024	28150	KARIE WEAVER	47.00
11	01105970	A	11/14/2024	69442	TRINA WINNINGHAM	242.00
11	01105971	A	11/14/2024	71749	STEVE WISCOMBE	157.00
11	01105972	A	11/14/2024	63940	LESLIE YOUNG	36.00
11	01105973	A	11/21/2024	101520	BELL JANITORIAL	491.59
11	01105974	A	11/21/2024	37192	STEVE CARLSEN	183.00
11	01105975	A	11/21/2024	106437	CARSON ELEVATOR CO INC	971.34
11	01105976	A	11/21/2024	107656	DWA CONSTRUCTION INC	520,042.91
11	01105977	A	11/21/2024	728870	ENBRIDGE GAS UTAH	10,875.58
11	01105978	A	11/21/2024	322776	GRAINGERS INC	48.89
11	01105979	A	11/21/2024	27260	STEVEN C HANSEN	293.98
11	01105980	A	11/21/2024	27243	KELLY SERVICES INC	30,926.40
11	01105981	A	11/21/2024	111457	KEITH MECHAM	183.00
11	01105982	A	11/21/2024	71439	PILOT THOMAS LOGISTICS, LLC	22,621.97
11	01105983	A	11/21/2024	100590	WAXIE SANITARY SUPPLY	561.24
Total Bank: 11						\$1,363,945.81

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Bank	Check	Type	Date	Vendor	Vendor Name	Amount
15	00000157	C	11/05/2024	38032	AMAZON CAPITAL SERVICES INC	140.47
15	00000158	C	11/05/2024	104321	BOX ELDER SCHOOL DISTRICT	130.00
15	00000159	C	11/05/2024	714550	POSITIVE PROMOTIONS	1,731.66
15	00000160	C	11/05/2024	71870	SNAKE RIVER DOODLES	400.00
15	00000161	C	11/05/2024	38032	AMAZON CAPITAL SERVICES INC	739.66
15	00000162	C	11/05/2024	180241	DEMCO INC	408.96
15	00000163	C	11/12/2024	3549	JONES SCHOOL SUPPLY CO, INC.	63.20
15	00000164	C	11/12/2024	489240	KENTS MARKET PL/TREMONTON	253.09
15	00000165	C	11/12/2024	38032	AMAZON CAPITAL SERVICES INC	1,062.04
15	00000166	C	11/19/2024	104321	BOX ELDER SCHOOL DISTRICT	198.90
15	00000167	C	11/19/2024	14958	CULLIGAN	139.95
15	00000168	C	11/19/2024	27510	LINDSI FLORENCE	36.00
15	00000169	C	11/19/2024	489240	KENTS MARKET PL/TREMONTON	1,145.39
15	00000170	C	11/19/2024	66834	MOUNTAIN VALLEY PRINTING	19.99
15	00000171	C	11/19/2024	43567	PENCIL WHOLESALE LLC	156.54
15	00000172	C	11/19/2024	110914	SUPERIOR WATER AND AIR INC	60.00
15	00000173	C	11/19/2024	47686	TNT ENGRAVING	5.25
15	00000174	C	11/19/2024	32824	YES PRINT COPY N MORE, LLC	60.00
15	00000175	C	11/19/2024	38032	AMAZON CAPITAL SERVICES INC	799.55
Total Bank: 15						\$7,550.65
29	16800588	C	11/01/2024	38032	AMAZON CAPITAL SERVICES INC	129.99
29	16800589	C	11/05/2024	489240	KENTS MARKET PL/TREMONTON	368.76
29	16800590	C	11/05/2024	104321	BOX ELDER SCHOOL DISTRICT	624.15
29	16800591	C	11/20/2024	38032	AMAZON CAPITAL SERVICES INC	534.05
Total Bank: 29						\$1,656.95
33	30403098	C	11/07/2024	1	MEGAN MOYER	50.00
33	30403099	C	11/07/2024	38032	AMAZON CAPITAL SERVICES INC	2,770.95
33	30403100	C	11/07/2024	327480	GREER'S HARDWARE	17.99
33	30403101	C	11/07/2024	489240	KENTS MARKET PL/TREMONTON	1,462.55
33	30403102	C	11/13/2024	10260	ADELE C YOUNG INTERM SCH	26.51
33	30403103	C	11/13/2024	38032	AMAZON CAPITAL SERVICES INC	77.63
33	30403104	C	11/13/2024	104321	BOX ELDER SCHOOL DISTRICT	41.35
33	30403105	C	11/13/2024	769715	SAM'S CLUB BUSINESS PAYMENTS	286.18
Total Bank: 33						\$4,733.16
34	30803673	C	11/04/2024	347560	ALICE C HARRIS INTERM SCH	56.35
34	30803674	C	11/04/2024	38032	AMAZON CAPITAL SERVICES	842.42
34	30803675	C	11/04/2024	104321	BOX ELDER SCHOOL DISTRICT	19,763.00
34	30803676	C	11/04/2024	71242	IRON GATE CATERING	870.00
34	30803677	C	11/04/2024	633340	OFFICE DEPOT	299.83
34	30803678	C	11/04/2024	71897	ERIN L ANDERSON	3,000.00
34	30803679	C	11/13/2024	112046	ACE HARDWARE - BRIGHAM	824.26
34	30803680	C	11/13/2024	38032	AMAZON CAPITAL SERVICES	1,431.57
34	30803681	C	11/13/2024	104321	BOX ELDER SCHOOL DISTRICT	361.49
34	30803682	C	11/13/2024	29408	SHARON SMOOT	288.00
34	30803683	C	11/13/2024	71587	SUMMERHAYS MUSIC CENTER OF OREM	1,731.40
34	30803684	C	11/25/2024	1	REBECCA HENRIE	50.00
34	30803685	C	11/25/2024	38032	AMAZON CAPITAL SERVICES INC	292.89
34	30803686	C	11/25/2024	106895	BADGER SCREEN PRINTING CO	1,759.16
34	30803687	C	11/25/2024	104338	BOX ELDER HIGH SCHOOL	140.00
34	30803688	C	11/25/2024	111635	BRIDGERLAND BAND INSTRUMENT REPAIR	305.00
34	30803689	C	11/25/2024	819370	CLASSICAL STRINGS / G WILHELMSSEN	379.99
Total Bank: 34						\$32,395.36

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Bank	Check	Type	Date	Vendor	Vendor Name	Amount
35	40403382	C	11/14/2024	1	MEGAN MOYER	11.59
35	40403383	C	11/14/2024	1724	ACE HARDWARE TREMONTON	29.98
35	40403384	C	11/14/2024	38032	AMAZON CAPITAL SERVICES INC	660.96
35	40403385	C	11/14/2024	999023	BOX ELDER SCHOOL DISTRICT	1,254.74
35	40403386	C	11/14/2024	327480	GREER'S HARDWARE	56.26
35	40403387	C	11/14/2024	103961	INTERMOUNTAIN WOOD PRODUCTS	1,340.33
35	40403388	C	11/14/2024	489240	KENTS MARKET PL/TREMONTON	1,965.07
35	40403389	C	11/14/2024	729276	QUILL CORPORATION	168.20
35	40403390	C	11/14/2024	110914	SUPERIOR WATER AND AIR INC	39.95
Total Bank: 35						\$5,527.08
36	40804597	C	11/06/2024	112046	ACE HARDWARE - BRIGHAM	69.12
36	40804598	C	11/06/2024	28991	FAMILY CAREER AND COMMUNITY LEADERS OF	400.00
36	40804599	C	11/06/2024	489250	KENTS MARKET PL/BRIGHAM	700.63
36	40804600	C	11/06/2024	25119	SIZZLING PLATTER	39.93
36	40804601	C	11/06/2024	35335	TECHNOLOGY STUDENT ASSOCIATION	570.00
36	40804602	C	11/06/2024	863370	UASSP/UTAH ASSOCIATION OF	250.00
36	40804603	C	11/06/2024	1	ALISHA ANDERSON	63.75
36	40804604	C	11/06/2024	38032	AMAZON CAPITAL SERVICES INC	587.27
36	40804605	C	11/06/2024	489250	KENTS MARKET PL/BRIGHAM	55.76
36	40804606	C	11/14/2024	1	TIJUANA WHITLOCK	61.87
36	40804607	C	11/14/2024	38032	AMAZON CAPITAL SERVICES INC	3,579.31
36	40804608	C	11/14/2024	104338	BOX ELDER HIGH SCHOOL	1,012.00
36	40804609	C	11/14/2024	104321	BOX ELDER SCHOOL DISTRICT	606.42
36	40804610	C	11/14/2024	158220	COVER UP	343.55
36	40804611	C	11/14/2024	10731	SMITH'S CUSTOMER CHARGES	10.49
36	40804612	C	11/14/2024	109355	CAMBIUM LEARNING/VOYAGER SOPRIS	120.00
36	40804613	C	11/22/2024	1	KASSY COOMBS	15.00
36	40804614	C	11/22/2024	1	NICOLE PEREA	57.13
36	40804615	C	11/22/2024	10260	ADELE C YOUNG INTERM SCH	15.00
36	40804616	C	11/22/2024	38032	AMAZON CAPITAL SERVICES INC	138.61
36	40804617	C	11/22/2024	49948	JAKIMELIS BAKERY	216.00
36	40804618	C	11/22/2024	25119	SIZZLING PLATTER	135.78
36	40804619	C	11/22/2024	46353	HEATHER RENEE LYMAN	150.00
36	40804620	C	11/22/2024	4960	OLD GRIST MILL BREAD	255.85
36	40804621	C	11/22/2024	19879	SHEET MUSIC PLUS	117.49
Total Bank: 36						\$9,570.96
37	70414781	CV	11/14/2024	787	TAMMYS COUNTRY RUFFLES	-570.00
37	70414785	C	11/05/2024	1724	ACE HARDWARE TREMONTON	186.96
37	70414786	C	11/05/2024	85738	BEAR RIVER HIGH SCHOOL	44.00
37	70414787	C	11/05/2024	45500	BOX ELDER SCHOOL DISTRICT	455.00
37	70414788	C	11/05/2024	104321	BOX ELDER SCHOOL DISTRICT	5,153.72
37	70414789	C	11/05/2024	104321	BOX ELDER SCHOOL DISTRICT	2,696.00
37	70414790	C	11/05/2024	28991	FAMILY CAREER AND COMMUNITY LEADERS OF	224.00
37	70414791	C	11/05/2024	327480	GREER'S HARDWARE	190.80
37	70414792	C	11/05/2024	30023	JELSCO AWARDS AND SIGNS	911.94
37	70414793	C	11/05/2024	489240	KENTS MARKET PL/TREMONTON	4,174.21
37	70414794	C	11/05/2024	810361	STANDARD PLUMBING SUPPLY	26.32
37	70414795	C	11/05/2024	21210	SPIRALEDGE INC	535.47
37	70414796	C	11/05/2024	7609	UTAH FBLA-PBL	297.00
37	70414797	C	11/05/2024	71960	ZITA CLARA WALTERS	40.00
37	70414798	C	11/05/2024	7692	WASATCH HIGH SCHOOL	528.00
37	70414799	C	11/12/2024	38032	AMAZON CAPITAL SERVICES INC	2,450.96
37	70414800	C	11/12/2024	107102	BEAR RIVER BOWLING CENTER / THE GRILL	1,377.00
37	70414801	C	11/12/2024	106055	BLICK ART MATERIALS	265.64
37	70414802	C	11/12/2024	111287	BOWCUTT'S FLOWERS & GIFTS	75.00
37	70414803	C	11/12/2024	31658	BSN SPORTS	9,010.01
37	70414804	C	11/12/2024	72176	ELDORADO RESORTS	3,860.92
37	70414805	C	11/12/2024	173340	DAR'S JJ WHITE BLACKSMITH	128.24
37	70414806	C	11/12/2024	102017	DAVIS HIGH SCHOOL	580.00
37	70414807	C	11/12/2024	67610	JOHN GARRETT	100.00
37	70414808	C	11/12/2024	100522	INTERMOUNTAIN FARMERS ASSOC / IFA	114.95
37	70414809	C	11/12/2024	3263	IMAGE MATTERS	1,076.52

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Bank	Check	Type	Date	Vendor	Vendor Name	Amount
37	70414810	C	11/12/2024	49891	JC'S COUNTRY DINER	1,077.80
37	70414811	C	11/12/2024	72192	JAMES PETER JENSEN	100.00
37	70414812	C	11/12/2024	51764	JONES SHIRTS & SIGNS	72.00
37	70414813	C	11/12/2024	17620	LE BUS	6,700.00
37	70414814	C	11/12/2024	72184	MANAGED PRODUCTIONS, LLC	250.00
37	70414815	C	11/12/2024	66834	MOUNTAIN VALLEY PRINTING	1,059.94
37	70414816	C	11/12/2024	50326	DYLAN PETERSON	150.00
37	70414817	C	11/12/2024	67628	J PRESTON RICHEY	100.00
37	70414818	C	11/12/2024	110914	SUPERIOR WATER AND AIR INC	40.00
37	70414819	C	11/12/2024	68900	TRIPLE C PRODUCTIONS	2,100.00
37	70414820	C	11/12/2024	32824	YES PRINT COPY N MORE, LLC	6.42
37	70414821	C	11/14/2024	86	BUSINESS SOLUTIONS GROUP	172.00
37	70414822	C	11/14/2024	16209	CAST IRON CATERING COMPANY	4,520.00
37	70414823	C	11/14/2024	109248	J W PEPPER MUSIC	637.49
37	70414824	C	11/14/2024	67717	MYHOUSE SPORTS GEAR	1,071.00
37	70414825	C	11/14/2024	105626	POCO LOCO	2,447.60
37	70414826	C	11/14/2024	769715	SAM'S CLUB BUSINESS PAYMENTS	2,039.90
37	70414827	C	11/14/2024	71811	SUPERIOR CHEER	498.10
37	70414828	C	11/14/2024	787	TAMMY KETSDEVER	570.00
37	70414829	C	11/14/2024	863370	UASSP/UTAH ASSOCIATION OF	600.00
37	70414830	C	11/14/2024	5290	UHSAA / UTAH HIGH SCHOOL ACT ASSOC	55.00
37	70414831	C	11/19/2024	1	ONDREANA SKAUG	25.00
37	70414832	C	11/19/2024	104321	BOX ELDER SCHOOL DISTRICT	14,519.94
37	70414833	C	11/19/2024	40363	CIO MEDICAL SERVICES	540.00
37	70414834	C	11/19/2024	1228	COLLEGE BOARD	309.96
37	70414835	C	11/19/2024	58084	SAUNDERS TOURS	14,400.00
37	70414836	C	11/19/2024	67776	SO SIMPLY SWEET CO	150.00
37	70414837	C	11/19/2024	51810	TEXAS ROADHOUSE LOGAN	2,600.00
37	70414838	C	11/19/2024	37109	UTAH ASSOC OF COLLEGIATE REGISTRARS	276.50
37	70414839	C	11/19/2024	16535	VEX ROBOTICS	387.81
37	70414840	C	11/21/2024	1	MICHELLE MELLON	60.67
37	70414841	C	11/21/2024	1	PATRICE BUTTARS	60.67
37	70414842	C	11/21/2024	1	SANDY LUCCHINO	150.00
37	70414843	C	11/21/2024	38032	AMAZON CAPITAL SERVICES INC	2,762.85
37	70414844	C	11/21/2024	39209	FAIRFIELD INN DRAPER	1,499.16
37	70414845	C	11/21/2024	104321	BOX ELDER SCHOOL DISTRICT	21,555.00
37	70414846	C	11/21/2024	104321	BOX ELDER SCHOOL DISTRICT	936.20
37	70414847	C	11/21/2024	107994	CERTIFIED SHRED	112.00
37	70414848	C	11/21/2024	72265	CLARITA KIRAKOSIAN	260.00
37	70414849	C	11/21/2024	72273	MACFARLANE PHOTOGRAPHY, INC	200.00
37	70414850	C	11/21/2024	51187	METALMART INC.	2,984.42
37	70414851	C	11/21/2024	66834	MOUNTAIN VALLEY PRINTING	587.50
37	70414852	C	11/21/2024	44172	NORCO INC	1,066.00
37	70414853	C	11/21/2024	67326	PIZZA PLUS OF TREMONTON	1,378.47
37	70414854	C	11/21/2024	40010	SOUTHEASTERN PERFORMANCE APPAREL	401.25
37	70414855	C	11/21/2024	157371	STAPLES	1,875.88
37	70414856	C	11/21/2024	14273	VIEWMONT HIGH SCHOOL	440.00
37	70414857	C	11/21/2024	102864	WALKER CINEMAS	1,720.00
37	70414858	C	11/21/2024	32824	YES PRINT COPY N MORE, LLC	20.00
37	70414859	C	11/26/2024	1	BAMBI SLATER	60.67
37	70414860	C	11/26/2024	1	BRANDI NELSON	77.34
37	70414861	C	11/26/2024	38032	AMAZON CAPITAL SERVICES INC	1,816.71
37	70414862	C	11/26/2024	230	CAROLINA BIOLOGICAL	1,145.00
37	70414863	C	11/26/2024	72338	MIC'D UP, LLC	5,000.00
37	70414864	C	11/26/2024	66834	MOUNTAIN VALLEY PRINTING	10,200.00
37	70414865	C	11/26/2024	25453	PRIDE EMBROIDERY & SCREEN PRINTING	541.15
37	70414866	C	11/26/2024	67466	UTAH STATE FAIR CORPORATION	24,316.54
37	70414867	C	11/26/2024	34568	X-GRAIN SPORTS	1,040.00
Total Bank: 37						\$173,676.60
38	70814832	C	11/05/2024	1	DUSTIN BARKER	88.29
38	70814833	C	11/05/2024	1	DUSTIN DAVIS	88.29
38	70814834	C	11/05/2024	1	HILARY WELSH	15.00

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Bank	Check	Type	Date	Vendor	Vendor Name	Amount
38	70814835	C	11/05/2024	1	JAMES KNIGHT	25.00
38	70814836	C	11/05/2024	1	JO PEINE	25.00
38	70814837	C	11/05/2024	1	VERONICA HOLLAND	15.00
38	70814838	C	11/05/2024	71218	7TH SOUTH DESIGNS, LLC	596.67
38	70814839	C	11/05/2024	112046	ACE HARDWARE - BRIGHAM	49.35
38	70814840	C	11/05/2024	38032	AMAZON CAPITAL SERVICES INC	2,779.63
38	70814841	C	11/05/2024	58211	ARTS PEOPLE	778.05
38	70814842	C	11/05/2024	45500	BOX ELDER SCHOOL DISTRICT	36.15
38	70814843	C	11/05/2024	104370	BOX ELDER NEWS JOURNAL	336.60
38	70814844	C	11/05/2024	104321	BOX ELDER SCHOOL DISTRICT	5,271.72
38	70814845	C	11/05/2024	31658	BSN SPORTS	1,233.85
38	70814846	C	11/05/2024	107994	CERTIFIED SHRED	44.00
38	70814847	C	11/05/2024	64017	COPPER CANYON APPAREL	795.60
38	70814848	C	11/05/2024	158220	COVER UP	1,814.24
38	70814849	C	11/05/2024	1627	DOMINO'S PIZZA / TREMONTON	30.97
38	70814850	C	11/05/2024	4715	FREESTYLE PHOTO SUPPLIES	1,022.51
38	70814851	C	11/05/2024	71943	HYPER GRAPHICS AND APPAREL	1,268.13
38	70814852	C	11/05/2024	102697	INTERCONNECT SERVICES INC	13,605.60
38	70814853	C	11/05/2024	12068	INTERMOUNTAIN T-SHIRT CO	343.20
38	70814854	C	11/05/2024	25119	SIZZLING PLATTER	25.66
38	70814855	C	11/05/2024	44172	NORCO INC	122.21
38	70814856	C	11/05/2024	4960	OLD GRIST MILL BREAD	50.50
38	70814857	C	11/05/2024	109177	STATE OF UTAH	100.00
38	70814858	C	11/05/2024	5215	SUPREME AUTOMOTIVE	173.13
38	70814859	C	11/05/2024	5290	UHSAA / UTAH HIGH SCHOOL ACT ASSOC	1,810.00
38	70814860	C	11/05/2024	71900	UTAH DEBATE COACHES ASSOCIATION	35.00
38	70814861	C	11/05/2024	40193	WHEELWRIGHT LUMBER COMPANY INC	112.51
38	70814862	C	11/06/2024	47007	SALEM HILLS HIGH SCHOOL	510.00
38	70814863	C	11/12/2024	1	NELSON FARMS	40.00
38	70814864	C	11/12/2024	38032	AMAZON CAPITAL SERVICES INC	4,477.07
38	70814865	C	11/12/2024	58211	ARTS PEOPLE	755.25
38	70814866	C	11/12/2024	108543	B & H PHOTO VIDEO	16.42
38	70814867	C	11/12/2024	45500	BOX ELDER SCHOOL DISTRICT	509.16
38	70814868	C	11/12/2024	106055	BLICK ART MATERIALS	2,540.00
38	70814869	C	11/12/2024	25690	BMJ SPORTS	500.00
38	70814870	C	11/12/2024	104321	BOX ELDER SCHOOL DISTRICT	5,274.85
38	70814871	C	11/12/2024	31658	BSN SPORTS	1,411.75
38	70814872	C	11/12/2024	4618	COLEMAN KNITTING MILL	1,370.00
38	70814873	C	11/12/2024	102017	FARMINGTON HIGH SCHOOL	36.00
38	70814874	C	11/12/2024	70521	DEXTER DISTRIBUTION GROUP, LLC	697.24
38	70814875	C	11/12/2024	109652	DREWES FLORAL & GIFTS	49.00
38	70814876	C	11/12/2024	47635	EPIC PRODUCTIONS LLC	500.00
38	70814877	C	11/12/2024	69256	JFS WHOLESALE	93.35
38	70814878	C	11/12/2024	25119	SIZZLING PLATTER	23.97
38	70814879	C	11/12/2024	4979	O'REILLY AUTOMOTIVE	39.97
38	70814880	C	11/12/2024	4995	PRECISION PARTS CO	32.99
38	70814881	C	11/12/2024	5045	RSM FOOD SERVICE	574.83
38	70814882	C	11/12/2024	804825	SUNRISE HIGH SCHOOL	24.00
38	70814883	C	11/12/2024	71811	SUPERIOR CHEER	468.00
38	70814884	C	11/12/2024	7609	UTAH FBLA-PBL	567.00
38	70814885	C	11/21/2024	1	JERRY HODGKINSON	70.00
38	70814886	C	11/21/2024	1	SHELECE MASON	165.00
38	70814887	C	11/21/2024	71218	7TH SOUTH DESIGNS, LLC	445.77
38	70814888	C	11/21/2024	112046	ACE HARDWARE - BRIGHAM	120.68
38	70814889	C	11/21/2024	38032	AMAZON CAPITAL SERVICES INC	2,559.78
38	70814890	C	11/21/2024	108543	B & H PHOTO VIDEO	284.21
38	70814891	C	11/21/2024	45500	BOX ELDER SCHOOL DISTRICT	130.00
38	70814892	C	11/21/2024	104321	BOX ELDER SCHOOL DISTRICT	3,481.00
38	70814893	C	11/21/2024	104321	BOX ELDER SCHOOL DISTRICT	1,620.72
38	70814894	C	11/21/2024	111598	MARIANNE BREITENBEKER	1,135.92
38	70814895	C	11/21/2024	26956	BRAQUEL BRINKERHOFF	1,000.00
38	70814896	C	11/21/2024	31658	BSN SPORTS	3,775.30

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Bank	Check	Type	Date	Vendor	Vendor Name	Amount
38	70814897	C	11/21/2024	230	CAROLINA BIOLOGICAL	190.03
38	70814898	C	11/21/2024	107034	CHARIOT GROUP INC	195.78
38	70814899	C	11/21/2024	40363	CIO MEDICAL SERVICES	1,020.00
38	70814900	C	11/21/2024	12734	CITY OF ST GEORGE	475.00
38	70814901	C	11/21/2024	44768	COMFORT INN & SUITES WOODS CROSS	1,967.68
38	70814902	C	11/21/2024	102017	WOODS CROSS HIGH SCHOOL	250.00
38	70814903	C	11/21/2024	65587	ELITE SPORTSWEAR, L.P.	347.71
38	70814904	C	11/21/2024	37672	EWELL EDUCATIONAL SERVICES INC	160.00
38	70814905	C	11/21/2024	71374	GTECH FITNESS, INC	5,069.96
38	70814906	C	11/21/2024	72249	TIFFANY M HENDRICKSON	165.00
38	70814907	C	11/21/2024	71943	HYPER GRAPHICS AND APPAREL	910.23
38	70814908	C	11/21/2024	109248	J W PEPPER MUSIC	617.99
38	70814909	C	11/21/2024	67695	LAURALYN KOFFORD	265.00
38	70814910	C	11/21/2024	25119	SIZZLING PLATTER	156.54
38	70814911	C	11/21/2024	543168	MADDOX RANCH HOUSE	625.32
38	70814912	C	11/21/2024	4960	OLD GRIST MILL BREAD	125.97
38	70814913	C	11/21/2024	71889	PETERSON PLUMBING SUPPLY	1,095.40
38	70814914	C	11/21/2024	72168	SCOTT STEVENS DIGITAL, LLC	700.00
38	70814915	C	11/21/2024	10731	SMITH'S CUSTOMER CHARGES	699.30
38	70814916	C	11/21/2024	31429	TANITA CORPORATION OF AMERICA	2,066.05
38	70814917	C	11/21/2024	47686	TNT ENGRAVING	512.90
38	70814918	C	11/21/2024	5290	UHSAA / UTAH HIGH SCHOOL ACT ASSOC	135.00
38	70814919	C	11/21/2024	14273	VIEWMONT HIGH SCHOOL	510.00
38	70814920	C	11/21/2024	5908	WALMART COMMUNITY	4,800.07
38	70814921	C	11/21/2024	14923	WEBER HIGH SCHOOL	30.00
38	70814922	C	11/21/2024	104321	BOX ELDER SCHOOL DISTRICT	8,387.19
38	70814923	C	11/22/2024	104321	BOX ELDER SCHOOL DISTRICT	18,208.12
Total Bank: 38						\$117,677.33
39	77800609	C	11/18/2024	104321	BOX ELDER SCHOOL DISTRICT	48.47
Total Bank: 39						\$48.47

Total Computer Checks:	\$2,472,622.17
Total Manual Checks:	\$3,666,222.41
Total ACH Checks:	\$1,363,945.81
Total Other Checks:	\$0.00
Total Electronic Checks:	\$0.00
Total Computer Voids:	-\$570.00
Total Manual Voids:	\$0.00
Total ACH Voids:	\$0.00
Total Other Voids:	\$0.00
Total Electronic Voids:	\$0.00
Grand Total:	\$7,502,220.39
Number of Checks:	626

Batch Year	Batch	Amount
25	000419	8,343.45
25	000737	3,339.72
25	000773	4,597.68
25	000775	531.27
25	000813	-570.00
25	000821	129.99
25	000834	21,831.60
25	000837	60,805.21
25	000838	575,531.85
25	000839	88,917.36
25	000840	35,864.25
25	000841	675.08
25	000842	25,917.43
25	000843	2,402.13

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Batch Year	Batch	Amount
25	000844	1,148.62
25	000847	3,000.00
25	000849	32,691.86
25	000852	368.76
25	000853	15,463.42
25	000854	624.15
25	000859	2,029.68
25	000862	706.78
25	000863	4,301.49
25	000864	510.00
25	000869	157,394.51
25	000870	88,524.96
25	000871	15,372.42
25	000872	232,159.96
25	000873	127,294.71
25	000874	731.60
25	000875	316.29
25	000876	1,062.04
25	000903	30,695.40
25	000907	20,000.85
25	000912	4,636.72
25	000914	5,527.08
25	000916	431.67
25	000918	5,733.64
25	000928	12,611.09
25	000938	212,893.65
25	000939	69,876.82
25	000940	40,672.85
25	000941	37,164.65
25	000942	520,042.91
25	000943	9,322.66
25	000944	1,822.02
25	000945	799.55
25	000949	48.47
25	000957	33,209.21
25	000978	534.05
25	000981	38,070.07
25	000982	37,879.31
25	000988	4,676,625.43
25	000989	8,387.19
25	000991	18,208.12
25	000993	156,783.40
25	001006	1,100.86
25	001009	2,927.04
25	001014	44,197.41

For December 11, 2024 Board Meeting

Leaving the District

<i>Site</i>	<i>Employee</i>	<i>Position</i>	<i>Reason</i>
McKinley	Wendi Rees	Principal Secretary	Resigned
Transportation	Mark Christensen	Bus Driver	
BEHS	Ken Bunce	Teacher	Resigned
Golden Spike Elementary	Maggi Bing Bai	1st Grade DLI Teacher	Resigned

New Hires

<i>Site</i>	<i>Employee</i>	<i>Position</i>
BRHS	Morgan D. Anderson	SpEd Teacher
McKinley	Sara Brown	Office Aide
District Office	Angel Zambrano	Roaming Custodian
District Office	Madison Cabanillas-Esparza	Roaming Custodian
Discovery	Ana Canenguez De Ramirez	Custodian
McKinley	Merideth Nielsen	Media Aide
BEHS	Alyssa Beyl	ED Para
BEHS	Jacob D. Johnson	CTE Automotive Teacher

Suggestions for Future Board Meetings

January 8, 2025 – *(tentative)*

- Approval of 2-year contract for Business Administrator
- First Public Comment on School Fees
- School Fees – Keith Mecham (Information Item)
- Review of Policies 1034 Board of Education Code of Conduct and 1035 Board Member Ethics
- Policy 1036 Conflict of Interest – complete form
- Foundation Report – Colleen Shaffer
- AAPPL Data – Jeff Morris
- Policy Review
- New Board President
- Committee Assignments
- Building and Ground Rental and Supervision Policies – Sherri Harper Board

February 12, 2025 – *(tentative)*

- Approval of Human Sexuality Curriculum – Keith Mecham
- Second Public Comment on School Fees
- Approval of School Fees – Keith Mecham
- FY 2026 Capital Improvement Plan – Corey Thompson
- Legislative Update – Steve Carlsen
- Policy Review
- USBA Conference Report

March 12, 2025 – *(tentative)*

- Negotiations Team Approval – Emily Williams
- Legislative Update – Steve Carlsen
- Policy Review

April 9, 2025 – *(tentative)*

- ESP Recognitions – Emily Williams
- College and Career Readiness Counseling Program (CCRCP) Approval – Ben Wiley
- ACT Data – Jeff Morris
- Child Nutrition Report –
- Energy Report – Mike Clark
- Policy Review
- Board Graduation Assignments

May 14, 2025 – *(tentative)*

- Retirement Recognitions – Emily Williams
- Administrative Association Recognitions - BEAA
- Approval of School Land Trust Plans – Keith Mecham and Heidi Jo West

- Approval of TSSA 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 11, 2024 – (tentative)

- Budget Hearing –
- Approval of Budget –
- Approval of 2023-24 Tax Rates –
- Approval of Internal and Independent Auditors –
- MBA Meeting –
- Pick-up Contributions for Members of Contributory Retirement System – Emily Williams
- Tentative Ratification of Negotiated Agreement with BEAA – Emily Williams
- Tentative Ratification of Negotiated Agreement with BEEA – Emily Williams
- Tentative Ratification of Negotiated Agreement with BEESPA – Emily Williams
- Declaration of Open Enrollment Schools – Emily Williams
- Policy Review
- Sunrise High School Schedule Discussion

July 9, 2025 – (tentative)

- Approval of Sex Education Committee – Keith Mecham
- 2023-24 TSSA Plan Results – Keith Mecham and Heidi Jo West
- Bullying Report

August 13, 2025 – (tentative)

- Approval of Early Literacy Plan – Heidi Jo West
- Approval of Sex Education Committee – Keith Mecham
- AP Results – Jeff Morris
- Transportation Routing Software, Fuel Costs, Field Trip Issues – Jason Sparks
- Policy Review

September 10, 2025 – (tentative)

- Walmart Grants Presentation
- Nucor Grants Presentation
- Swearing in of Student Board Member –
- Policy Review

October 15, 2025 – (tentative)

- Walmart Grants Presentation
- October 1 Enrollment Report – Emily Williams
- Exemption from Compulsory Attendance (Home School) – Steve Carlsen
- Approval of PBS Plans – Megan Bushnell
- RISE and Utah Aspire Plus Data – Jeff Morris

- Policy Review

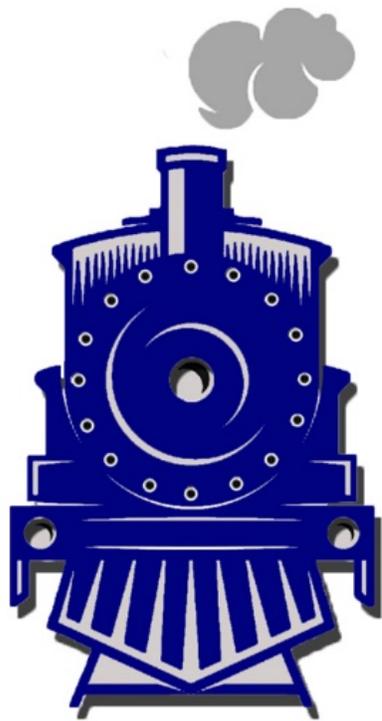
November 12, 2025 – (tentative)

- Policy Review
- Complete MBA

December 10, 2025 – (tentative)

- Meeting with Legislators
- Approval of New Courses – Keith Mecham
- Audit Report – Sherri Harper
- Policy Review

BOX ELDER SCHOOL DISTRICT BOARD OF EDUCATION HANDBOOK



**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

Policy 1020 Board Power and Duties

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

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

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

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

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

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

Policy 1072 Board Meetings: Notice Requirements

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

Policy 1080 Board Committees

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

Policy 1100 Minutes

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