

ANNUAL COMPREHENSIVE FINANCIAL REPORT

For the
Fiscal Year Ended
June 30, 2024

350 South Main
Spanish Fork, Utah 84660
www.Nebo.edu

NEBO SCHOOL DISTRICT
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Year Ended June 30, 2024

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Introductory Section

Nebo
SCHOOL DISTRICT

BOARD OF EDUCATION
Shannon Acor
Rick B. Ainge
Kristen Betts
Christine Riley
Lisa Rowley
John S. Taylor
Shauna Warnick

SUPERINTENDENT
Richard C. Nielsen

BUSINESS ADMINISTRATOR
Michael Harrison

November 30, 2024

To the Members of the Board of Education and the Patrons of Nebo School District:

We are pleased to introduce Nebo School District's Annual Comprehensive Financial Report for the fiscal year ended June 30, 2024. This report is published to provide information, both financial and non-financial in nature, to be used not only by the Board of Education and other administrative officers of the District, but also by patrons, taxpayers, investors, creditors, grantor agencies, oversight entities, consumer groups, and District employees.

This report is prepared in accordance with generally accepted accounting principles in the United States of America (GAAP) and audited by a firm of licensed certified public accountants in accordance with auditing standards generally accepted in the United States of America. Responsibility for both the accuracy of the data and the completeness and fairness of the presentation, including all disclosures, rests with the District. Management assumes full responsibility for all of the information presented in this report. The District believes that the presentation of the report is accurate in all material respects, and the financial position and results of operations are presented fairly.

Designed to meet the needs of a broad spectrum of readers, this report is divided into four major sections: an introductory section, a financial section, a statistical section, and a compliance and internal control section.

The *introductory section* introduces the reader to the report and includes this transmittal letter, the list of elected and appointed officials, and the organizational chart of the District.

The *financial section* consists of the independent auditor's report, management's discussion and analysis, the basic financial statements, required supplementary information, and combining and individual fund statements and schedules.

The *statistical section* presents both financial and non-financial information and trends not available elsewhere in the report. The statistical section is intended to enhance the reader's understanding of the information presented in the financial section and to comply with the disclosure requirements of various bond issuances.

The *compliance and internal control section* contains reports related to the District's compliance with various state and federal requirements. As a recipient of state funding, the District is subject to a State Compliance Audit, the purpose of which is to examine compliance with applicable state laws and regulations. As a recipient of federal funding, the District's independent audit of the financial statements becomes part of a broader, federally mandated Single Audit designed to meet the specific needs of federal grantor agencies. The standards governing a Single Audit require the independent auditor to report not only on the fair presentation of the financial statements, but also on the District's internal controls and whether the District has complied with laws, regulations, and provisions of contracts or grant agreements for each major federal program tested.

In this letter of transmittal, we wish to highlight several topics including internal controls, independent audit, management's discussion and analysis, District profile, reporting entity, budgetary control, cash management and investments, risk management, state aid, economic condition and outlook, and enrollment growth.

Internal Controls

This report consists of management's representations concerning the finances of the District. Consequently, management assumes full responsibility for the completeness and reliability of all the information presented in this report. To provide a reasonable basis for making these representations, management of the District has established a comprehensive internal control framework that is designed both to protect the District's assets from loss, theft, or misuse and to compile sufficient reliable information for the preparation of the District's financial statements in conformity with GAAP. Because the cost of internal controls should not outweigh their benefits, the District's comprehensive framework of internal controls has been designed to provide reasonable rather than absolute assurance that the financial statements will be free from material misstatement. As management, we assert that, to the best of our knowledge and belief, this financial report is complete and reliable in all material aspects.

Independent Audit

Utah State Law requires that school districts publish within five months of the close of each fiscal year a complete set of financial statements which are audited by a firm of licensed certified public accountants. Gilbert & Stewart, a firm of licensed certified public accountants, has audited the District's financial statements. The goal of the independent audit was to provide reasonable assurance that the financial statements of the District for the fiscal year ended June 30, 2024 are free from material misstatement. The independent audit involved examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements, assessing the accounting principles used and significant estimates made by management, and evaluating the overall financial statement presentation. The independent auditor concluded, based on the audit, that there was a reasonable basis for rendering an unmodified opinion that the District's financial statements for the fiscal year ended June 30, 2024 are fairly presented in conformity with GAAP. The independent auditor's report is presented as the first component of the *financial section* of this report.

Management's Discussion and Analysis

GAAP requires that management provide a narrative introduction, overview, and analysis to accompany the basic financial statements in the form of management's discussion and analysis (MD&A). This letter of transmittal is designed to complement the MD&A and should be read in connection with it. The District's MD&A can be found immediately following the report of the independent auditor in the *financial section* of this report.

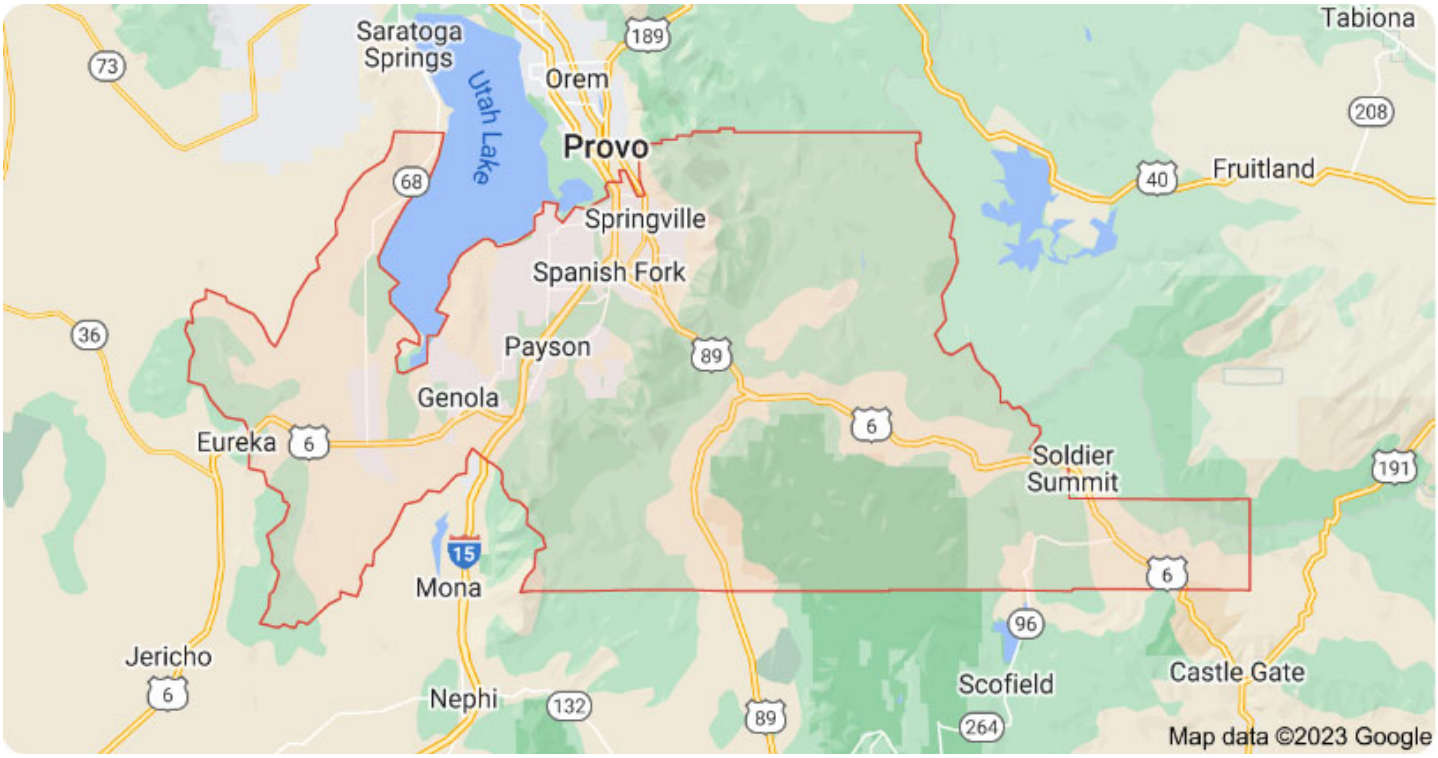
District Profile

The District was created by a resolution of the Utah County Commissioners on May 11, 1915. The District is one of three independent school districts in Utah County and is a legally separate entity enjoying all rights and privileges accorded political subdivisions in the State of Utah. The District is fiscally independent and the policymaking and legislative authority are vested in the Board of Education (Board) consisting of seven members.

The Board's responsibilities, among others, are to develop policy, adopt the budget, levy taxes, incur bonded debt, supervise committees, and hire both the Superintendent and the Business Administrator. The Superintendent and Business Administrator are responsible for carrying out the policies of the Board and overseeing the day-to-day operations of the District. The Board is elected on a non-partisan basis and Board members serve four-year staggered terms with no more than four members elected every two years.

The major purpose of the District is to provide public education for those who reside within the boundaries of the District which is located in the southern portion of Utah County, Utah. The District serves a population of approximately 159,000 citizens spread over an area of 1,300 square miles comprising the land area in Utah County south of the Provo City boundary.

Below is a map showing the District boundary:



Reporting Entity

The accompanying report includes all funds and subsidiary accounts of the District as well as its component units. Funds are created to segregate and keep track of specific activities or to attain certain objectives in accordance with special regulations, restrictions, or limitations. Component units are legally separate entities for which the primary government is financially accountable or entities that have relationships with the District such that exclusion would cause the District's financial statements to be misleading or incomplete. The determination of "financial accountability" is based on criteria established by the Governmental Accounting Standards Board. The Notes to the Financial Statements explain the inclusions of the Nebo Education Foundation and the Local Building Authority of Nebo School District as blended component units of the reporting entity.

Budgetary Control

During June of each year, the Superintendent submits to the Board a proposed budget for the next fiscal year commencing July 1. This budget includes proposed expenditures and the means of financing them and acts as the financial operating plan for the entire fiscal year. Revisions may be implemented during the year authorizing increased appropriations of available resources through a public hearing and approval from the Board.

A public hearing to obtain input from District patrons concerning the proposed budget is held prior to June 30 of each year after which the budget may be legally adopted by resolution of the Board. At this time the Board may also adopt the property tax rates as long as the property tax rate reflected in the proposed budget is equal to or less than the certified tax rate. If the property tax rate exceeds the certified tax rate or if the certified tax rate is unknown at the time the budget is legally adopted the property tax rates are adopted in August when data is available to set the tax rates.

All annual appropriations lapse at the end of the fiscal year with the exception of those indicated as a fund balance reserve. The level by which expenditures may not exceed appropriations has been interpreted by the State Superintendent of Public Instruction to be the total budgeted expenditures of a given fund.

Cash Management and Investments

The State of Utah Money Management Act with the State Money Management Council (Council) governs the District's investment policies and provides a measure of depository protection. The Council issues a list of qualified depositories to public treasurers quarterly and monitors the maximum amount of public funds each depository is eligible to hold in accordance with the law and the rules of the Council. State law 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 and actions of the Council to be necessary and sufficient for adequate protection of its uninsured bank deposits.

Risk Management

The District is insured by the Utah School Boards Risk Management Mutual Insurance Association for loss of workers' compensation due to injury or disablement during the course of their employment. Unemployment compensation is handled on a cost of benefits reimbursement basis with the State of Utah. The District participates in the State Risk Management system for property and liability insurance. This is a pooled arrangement where the participating entities pay annual premiums which are designed to pay claims and build sufficient reserves so that the system will be able to protect the participating entities with its own capital. The pool reinsures excess losses to preserve the capital base.

State Aid

The District relies heavily on state aid which provides approximately 75% of *General Fund* revenues. The Minimum School Program equitably allocates funding for public education statewide and guarantees a minimum level of fiscal support for each student through a combination of State aid and property taxes. The amount guaranteed per student is referred to as the Weighted Pupil Unit (WPU) and is set annually by the Utah Legislature. School districts are required to levy a property tax known as the Basic Tax Rate (BTR) which is also set by the Utah Legislature. The difference between what is raised locally through the BTR and the amount guaranteed by the State is paid to districts from funds generated primarily through income taxes. During fiscal year 2024 the value of the WPU was $4,280, an increase of $242 or 6.0% over the prior year value of $4,038. Prospectively, the value of the WPU for fiscal year 2025 is $4,494, an increase of $214 or 5.0% over the fiscal year 2024 value.

Economic Condition and Outlook

The economic outlook of the District is highly dependent on the Utah economy. The annual Economic Report to the Governor has served as the preeminent source for data, research, and analysis about the Utah economy and includes a national and state economic overview, a summary of state government economic development activities, an analysis of economic activity based on the standard indicators, and a detailed review of industries and issues of particular interest. The 2024 Economic Report to the Governor was published by the Utah Economic Council, a joint venture between the David Eccles School of Business and the Governor's Office of Planning and Budget and states, in part, the following:

"Utah's strong economic performance continued in 2023, although with some year-end tapering. Preliminary estimates show Utah with its highest labor force participation rate since 2010, suggesting the combined effects of robust job opportunities, higher-than-usual inflation, and higher wages drew many workers into Utah's strong labor markets. While interest-rate-sensitive sectors like construction, banking, and tech felt pressure, many other industries enjoyed healthy growth, including

tourism, public construction, oil and gas extraction, and health care. Job growth tapered toward the end of 2023, from about 3% midyear to around 2% at year end.

"High housing costs continue to present a major challenge to Utah's economy. Incumbent homeowners locked into low mortgage rates generally continue to enjoy budget flexibility and benefit from high home prices. But renters and those looking to buy a home face much different prospects as they confront current-market prices and interest rates. Wages simply misalign with Utah's high housing costs, making it increasingly difficult for employers to retain and attract workers at current wage levels. If public policy choices disallow affordable housing options for young Utahns, unaffordable housing costs will chip away at Utah's notably strong middle class, undermining Utah's continued prosperity. Utah's wage-to-housing cost mismatch will increasingly constrain economic growth moving forward if unaddressed.

"Looking forward to 2024, the Utah Economic Council projects continued economic growth, albeit at a decelerated pace compared to 2023. Forecasts call for slowing inflation, and moderate growth in job markets, personal income, consumer purchases, and home prices. Utah's residential construction could begin to rebound if interest rates continue to drop, potentially offsetting tempering commercial construction.

"In sum, with the U.S. and Utah economies continuing their return to normalcy, uncertainties still abound."

Enrollment Growth

The District is the 5th largest in terms of enrollment out of 41 districts in the State of Utah and over the past five years has grown from 33,133 students at October 1, 2018 to 43,672 students at October 1, 2023, a remarkable increase of 10,539 or 31.8%. Of this increase, additional in-seat enrollments in the District's schools accounted for 1,678 students and the remaining 8,861 was due to students being served through a home-based education program, OpenEd, formerly known as My Tech High, that the District has partnered with since 2020. Under the partnership, the District is in a support role to OpenEd and receives partial state funding for the students enrolled in the program.

The District's October 1, 2024 enrollment count was 42,946, an overall decrease of 726 or 1.7% over the prior year. The District actually experienced an increase of 213 in in-seat enrollments in its schools but saw a decrease of 939 students being served through OpenEd. The District's continuation with the OpenEd program is uncertain and as such, considers all additional funding received through the program as short-term in nature. If the District does discontinue its partnership with OpenEd, the District would undoubtedly see a sharp one-time decrease in overall enrollment counts. However, the District expects consistent and manageable in-seat enrollment growth for the foreseeable future.

Steady in-seat enrollment growth over the past many years has required the District to construct several new schools during recent years to accommodate students. The District obtained voter approval through an election on November 6, 2018 for authorization to issue up to $298 million of general obligation bonds to construct three middle schools and rebuild three of the District's oldest high schools that were nearing the end of their useful lives. The three middle schools and the rebuild of Spanish Fork High School have been completed, the rebuild of Payson High School is underway with a planned opening in the fall of 2025, and the rebuild of Springville High School is underway with a planned opening in the fall of 2026.

The fairly recent introduction of middle schools enabled the District to reconfigure its grade levels to be kindergarten through fifth grades in elementary schools, sixth and seventh grades in middle schools, eighth and ninth grades in junior high schools, and tenth through twelfth grades in high schools. This reconfiguration produced more capacity in existing junior high schools and elementary schools and allowed the District to introduce a full-day kindergarten option during the 2023-2024 school year without significant space issues. Despite currently having sufficient capacity in existing schools to accommodate in-seat

enrollments, the District is continually in the planning and evaluation stages for necessary future facilities to meet the needs of its students.

The District currently operates 30 elementary schools, five middle schools, five junior high schools, five high schools, one alternative school, an advanced learning center, and two schools targeted at serving students with special needs.

Acknowledgements

The District expresses its appreciation to the entire finance department. The publication of this report could not be accomplished without their efficient, professional, and dedicated services. The District also expresses appreciation to all the members of the departments and schools who assisted in the appropriate management of the District's funds and financial records. Their diligence and dedication are crucial to the proper management of the District's financial assets and the overall delivery of quality services to students.

Finally, we express our appreciation to members of the Board of Education and District Audit Committee. Their interest and support in conducting the financial affairs of the District is critical to the success of District operations and achievements made during the fiscal year ended June 30, 2024, and more importantly, to the success of the District's students.

Respectfully submitted,





Rick Nielsen
Superintendent

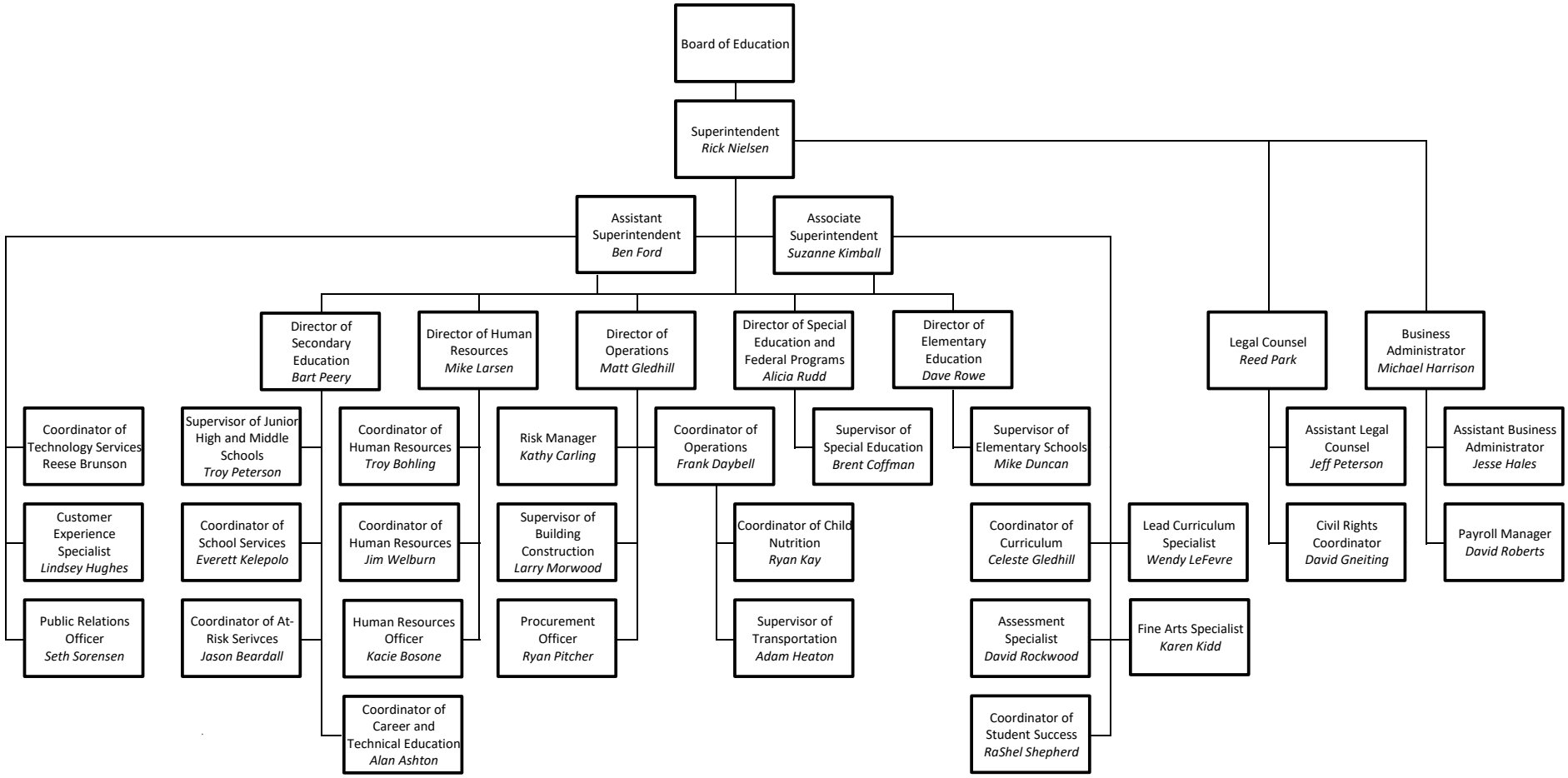
Michael Harrison
Business Administrator

NEBO SCHOOL DISTRICT
List of Elected and Appointed Officials
June 30, 2024

Official	Title	Precinct Number	Initial Term or Appointment Began	Present Term or Appointment Began	Present Term or Appointment Ends	Years in Service
Elected:						
Lisa Rowley	President of the Board of Education	1	January 1, 2017	January 1, 2021	December 31, 2024	7.5
Shannon Acor	Vice President of the Board of Education	5	February 13, 2013	January 1, 2023	December 31, 2026	11.4
Kristin Betts (1)	Member of the Board of Education	2	July 13, 2022	January 1, 2023	December 31, 2026	9.5
Shauna Warnick	Member of the Board of Education	3	January 1, 2021	January 1, 2021	December 31, 2024	3.5
Rick Ainge	Member of the Board of Education	4	January 1, 2011	January 1, 2023	December 31, 2026	13.5
John S. Taylor	Member of the Board of Education	6	January 1, 2021	January 1, 2021	December 31, 2024	3.5
Christine Riley	Member of the Board of Education	7	January 1, 2009	January 1, 2021	December 31, 2024	15.5
Appointed:						
Rick Nielsen	Superintendent	N/A	October 6, 2010	July 1, 2023	June 30, 2025	13.7
Michael Harrison	Business Administrator	N/A	July 1, 2020	July 1, 2023	June 30, 2025	4.0

(1) Kristen Betts previously served as a member of the Board of Education from January 1, 2011 through December 31, 2018

NEBO SCHOOL DISTRICT
Organizational Chart
June 30, 2024



Financial Section

GILBERT & STEWART
CERTIFIED PUBLIC ACCOUNTANTS
A PROFESSIONAL CORPORATION
ESTABLISHED 1974

RANDEL A HEATON, CPA
LYNN A. GILBERT, CPA
JAMES A. GILBERT, CPA
BEN H PROBST, CPA
RONALD J. STEWART, CPA

SIDNEY S. GILBERT, CPA
JAMES E. STEWART, CPA

INDEPENDENT AUDITOR'S REPORT

To the Honorable Board of Education
Nebo School District
Spanish Fork, Utah

Opinions

We have audited the accompanying financial statements of the governmental activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of Nebo School District, Utah, as of and for the year ended June 30, 2024, and the related notes to the financial statements, which collectively comprise Nebo School District's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of Nebo School District, Utah, as of June 30, 2024 and the respective changes in financial position and, where applicable, cash flows thereof 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 *Governmental 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 Nebo School 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 Nebo School 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 *Governmental 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 generally accepted 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 Nebo School 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 Nebo School District's ability to continue as a going concern for a reasonable period of time.

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

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis and budgetary comparison 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 Nebo School District's basic financial statements. The combining and individual nonmajor fund financial statements 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 nonmajor fund financial statements and schedules are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Other Information

Management is responsible for the other information included in the annual report. The other information comprises the introductory and statistical sections but does not include the basic financial statements and our auditor's report thereon. Our opinions on the basic financial statements do not cover the other information, and we do not express an opinion or any form of assurance thereon.

In connection with our audit of the basic financial statements, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the basic financial statements, or the other information otherwise appears to be materially misstated. If, based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.

Other Reporting Required by *Government Auditing Standards*

In accordance with Government Audit Standards, we have also issued our report dated November 7, 2024, on our consideration of Nebo School District's internal control over financial reporting and on our tests of its compliance with certain provisions of law, regulations, contract, 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 Nebo School District's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with Government Audit Standards in considering Nebo School District's internal control over financial reporting and compliance.

Gilbert & Stewart

Gilbert & Stewart CPA PC
Provo, Utah
November 7, 2024

MANAGEMENT'S DISCUSSION AND ANALYSIS

This Management's Discussion and Analysis (MD&A) section of Nebo School District's (District) annual comprehensive financial report presents management's discussion and analysis of the District's performance during the year ended June 30, 2024. The MD&A is intended to provide an analysis directly related to the information presented in the transmittal letter found in the *introductory section* of this report and the District's basic financial statements, which follow this section.

Financial Highlights

The following are considered by the District to be important factors in measuring the District's financial performance for the year ended June 30, 2024:

- The District's total assets and deferred outflows of resources exceeded liabilities and deferred inflows of resources by $588.7 million at the close of the fiscal year.

- During the year, $555.8 million generated from taxes and other revenues was $96.4 million more than expenses for governmental activities. This $96.4 million increase in net assets is more than the $74.3 million increase in net assets for the year ended June 30, 2023.

- The results of operations in the *General Fund* for the year ended June 30, 2024 were $21.9 million more than budgeted. This was due to conservative budgeting practices employed by management, unanticipated savings on expenditures, timing difference in when expenditures were planned and when expenditures will occur, intentional increases to the economic stabilization committed fund balances, and intentional increases to the assigned fund balances to fund startup and operating costs of new schools.

- Total fund balances for governmental funds decreased by $1.9 million during the year ended June 30, 2024. For the year ended June 30, 2023, total fund balances for governmental funds increased by $151.3 million. Most of the changes for both years were primarily a result of timing differences in the receipt and use of resources designated for capital projects.

- The District has committed $18.5 million of the *General Fund* balance for economic stabilization. This reserve is set aside for contingencies or possible reductions in state funding and not to be used in negotiation or settlement of contract salaries. The maintenance of a sufficient reserve is a key credit consideration in the District's bond ratings.

- The District has assigned $5.0 million of *General Fund* balance for employee post-employment benefit obligations. These obligations relate to the District's post-employment benefit plans as addressed more fully in Note 5 to the basic financial statements.

Overview of the Financial Statements

This discussion and analysis are intended to serve as an introduction to the District's basic financial statements. The District's basic financial statements include three components: 1) government-wide financial statements, 2) fund financial statements, and 3) notes to basic financial statements. This report also contains required and other supplementary 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 and liabilities of the District, with the difference between the two reported as net position. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the District is improving or deteriorating.

The *statement of activities* presents information showing how the net position of the District changed during the most recent fiscal year. All changes in net assets 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 result in cash flows in future fiscal periods (e.g., uncollected taxes and earned but unused vacation leave).

The government-wide financial statements include not only the District itself (known as the primary government), but also a legally separate education foundation and local building authority of which the District is financially accountable. The Nebo Education Foundation and the Local Building Authority of Nebo School District, although legally separate, function for all practical purposes as departments of the District and therefore are included as an integral part of the primary government.

The government-wide financial statements can be found on pages 22 and 23 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 are categorized as 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. A reconciliation to facilitate this comparison between *governmental funds* and *governmental activities* is provided for both the governmental fund balance sheet and the governmental fund statement of revenues, expenditures, and changes in fund balances.

The District maintains eight 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, Capital Projects Fund*, and *Debt Service Fund*, all of which are considered to be major funds. Data from the other five governmental funds are combined into a single, aggregated presentation. Individual fund data for each of these nonmajor governmental funds is provided in the form of *combining statements* in 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 statements can be found on pages 24 to 29 of this report.

Notes to Basic Financial Statements

The notes to basic financial statements provide additional information that is essential for a full understanding of the data provided in the government-wide and fund financial statements. The notes can be found on pages 30 to 54 of this report.

Supplementary and Other Information

The schedules of funding progress on pages 57 to 61 are supplemental information required by the Government Accounting Standards Board. The schedules are designed to show the extent to which the District's post-employment and pension plans have been successful over time in setting aside assets sufficient to cover their actuarial accrued liabilities.

The combining and individual fund statements and schedules referred to earlier are on pages 63 to 74 of this report. Additional financial and non-financial data are presented in the *statistical section* of the report which starts on page 75.

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Government-Wide Financial Analysis

Net Position

As noted earlier, net position may serve over time as a useful indicator of a government's financial position. Below is information which summarizes the District's net position and the changes from 2023 to 2024. All amounts are in millions of dollars:

	Governmental Activities		
	2024	2023	Total Change 2023-2024
Current and other assets	$ 521.4	$ 491.4	$ 30.0
Capital assets	777.4	651.1	126.3
Total assets	1,298.8	1,142.5	156.3
Total deferred outflows of resources	62.9	58.7	4.2
Current and other liabilities	71.5	47.3	24.2
Noncurrent liabilities	565.1	532.1	33.0
Total liabilities	636.6	579.4	57.2
Total deferred inflows of resources	136.4	129.5	6.9
Net position:			
Net investment in capital assets	367.1	272.5	94.6
Restricted	20.3	62.9	(42.6)
Unrestricted	201.3	156.9	44.4
Total net position	$ 588.7	$ 492.3	$ 96.4

The District's net position invested in capital assets reflected its investment in capital assets less any related outstanding debt used to acquire those assets and net of unspent bond proceeds. The District uses these capital assets to provide services to students and 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.

The District's restricted net position represents resources that are subject to external restriction on how they may be used. This balance is largely comprised of resources restricted to be used for capital projects and debt service payments.

The District's unrestricted net position, if positive, represents resources that may be used to meet the District's ongoing obligations to students, employees, and creditors. An unrestricted net position, if negative, indicates the District's overall economic net position, but it does not necessarily reflect positively or negatively on the District's ability to meet its obligations as they come due and the District reports positive fund balances for all of its separate governmental funds.

Changes in Net Position

Below is information which summarizes the District's net position changes from 2023 to 2024. All amounts are in millions of dollars:

	Governmental Activities		
	2024	2023	Total Change 2023 - 2024
Revenues:			
Program revenues:			
Charges for services	$ 10.5	$ 10.2	$ 0.3
Operating grants and contributions	149.9	127.1	22.8
General revenues:			
Property taxes	148.4	141.7	6.7
Federal and state aid not restricted to specific purpose	209.3	148.7	60.6
Earnings on investments	22.7	11.6	11.1
Miscellaneous	15.0	11.6	3.4
Total revenues	555.8	450.9	104.9
Expenses:			
Instructional services	289.6	224.6	65.0
Supporting services:			
Students	29.7	23.9	5.8
Instructional staff	23.7	21.7	2.0
District administration	3.1	2.8	0.3
School administration	22.8	20.7	2.1
Business	10.0	9.1	0.9
Operation and maintenance of facilities	31.9	30.3	1.6
Transportation	15.1	16.3	(1.2)
Central	1.9	3.0	(1.1)
Noninstructional	2.9	2.2	0.7
Food services	14.9	13.3	1.6
Interest on long-term liabilities	13.8	8.7	5.1
Total expenses	459.4	376.6	82.8
Change in net assets	96.4	74.3	22.1
Net position - beginning	492.3	418.0	74.3
Net position - ending	$ 588.7	$ 492.3	$ 96.4

Net position of the District's governmental activities increased by $96.4 million, or 19.6%, to $588.7 million. Selected highlights concerning the change in the District's net position for the year ended June 30, 2024, are as follows:

- The District's total program and general revenues increased by $104.9 million, or 23.3%, to $555.8 million during the current year. Of the total, state and federal aid make up 64.6% while property taxes make up 26.7%. In the prior fiscal year, the percentages of total revenues were 61.2% for state and federal aid and 31.4% for property taxes. Taken together, state and federal grants that are classified as program

revenue and those not restricted to specific purposes increased by $83.4 million while revenues related to property taxes increased by $6.7 million.

- The total cost of all programs and services increased by $82.8 million, or 22.0%, to $459.4 million during the current year. Instructional services account for 63.0% of the total while support services make up 30.1%. In the prior fiscal year, the percentage of costs attributable to instructional services was 59.6% while support services made up 33.9%.

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. 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.

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 and prepaid expenditures 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. The unrestricted fund balance is subdivided into committed, assigned, 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 are those that do not meet the requirements of restricted or committed but that are intended to be used for specific purposes. Unassigned balances are comprised of all other available net fund resources.

As the District completed the year, its governmental funds reported a combined fund balance of $309.2 million. Of the total, $2.2 million is nonspendable, $16.7 million is restricted, $181.5 million is committed, $71.7 million is assigned, and $37.1 million is unassigned.

General Fund Budgetary Highlights

The District maintains up to 5% of the current fiscal year's total *General Fund* budgeted revenues (as defined in Utah law as an "undistributed reserve") as a committed balance for economic stabilization. Potential state budget cuts, disasters, immediate capital needs, and other significant events are circumstances or conditions that signal the need for stabilization. The commitment is also necessary to maintain liquidity (i.e., reducing any disparity between when financial resources are available to make payments and the maturity of related liabilities). As defined by Utah law, the commitment is not to be used in the negotiation or settlement of contract salaries for District employees.

During the year, the Board revised the District's budget. Budget amendments were to reflect changes in programs and related funding. The difference between original budget and the final amended budget was an increase of $50.9 million, or 13.8%, in total *General Fund* expenditures. Instructional services expenditures budget was increased by $39.2 million and supporting services expenditures budget was increased by $10.3 million. The budget increases were primarily a result of additional grant funds awarded during the year and carryovers in various programs from the previous year not being included in the original budget. This carryover information was not available when the original

budget was prepared. Other differences between original budget and final amended budget are due to ongoing adjustments at the program and fund levels as new information is received throughout the fiscal year by the District.

Significant differences exist between the final amended budget and the actual amount in both total revenues and total expenditures. Budgets generally assume the expenditure of all available resources. Therefore, when the budget is prepared, it is assumed these funds will not have a carryover of revenue to a subsequent year. Program revenue received but not spent is restricted and deferred to the subsequent fiscal year and as a result, overall fund revenue variances will be negative, and overall fund expenditure variances will be positive. These variances are largely a result of federal and state program revenues and related expenditures and do not have a direct impact on the unassigned fund balance.

Capital Assets

The *Capital Projects Fund* is used to account for the costs incurred in acquiring and improving sites, constructing and remodeling facilities, and procuring equipment necessary for providing educational programs for students within the District.

Below is a summary of the capital assets at June 30, 2024, and 2023. All amounts are net of accumulated depreciation and in millions of dollars:

	Governmental Activities		
	2024	2023	Total Change 2023-2024
Land and water stock	$ 78.7	$ 69.8	$ 8.9
Construction in progress	275.6	144.5	131.1
Buildings and improvements	398.7	411.9	(13.2)
Furniture and equipment	22.5	23.8	(1.3)
Leased assets	1.9	1.1	0.8
Total capital assets, net of accumulated depreciation	$ 777.4	$ 651.1	$ 126.3

Additional information on the District's capital assets can be found in Note 4 to the basic financial statements.

Debt Administration

The general obligation bonded debt of the District is limited by Utah State Law to 4.0% of the fair market value of the total taxable property in the District. The legal debt limit at June 30, 2024, was $1,175.6 million while the net general obligation debt at that date was $289.5 million, resulting in a legal debt margin of $886.1 million.

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Below is summary information concerning the District's outstanding debt at June 30, 2024, and 2023. All amounts are net of unamortized deferred issuance premiums and deferred refunding costs and are in millions of dollars:

	Governmental Activities		
	2024	2023	Total Change 2023-2024
General obligation bonds, net	$ 289.5	$ 251.3	$ 38.2
Lease revenue bonds	120.9	127.3	(6.4)
Total outstanding debt	$ 410.4	$ 378.6	$ 31.8

On November 6, 2018, District patrons voted to authorize the District to issue $298.0 million in bonds for new school construction, school improvements, and land acquisitions. The District issued $70.1 million of general obligation bonds during the year ended June 30, 2024. Further information on the District's long-term debt can be found in Note 7 to the basic financial statements.

Requests for Information

This financial report is designed to provide a general overview of the District's finances and to demonstrate its accountability for the funds it receives. If you have questions concerning this report or need additional financial information, please contact the Office of the Business Administrator, Nebo School District, 350 South Main, Spanish Fork, Utah 84660, or call 801-354-7400.

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BASIC FINANCIAL STATEMENTS

NEBO SCHOOL DISTRICT
Statement of Net Position
June 30, 2024

	Governmental Activities
Assets:	
Cash and investments	$ 360,673,978
Receivables:	
Property taxes	142,100,294
Other local	2,777,040
State	3,846,118
Federal	9,859,477
Inventories	2,182,352
Capital assets:	
Land, construction in progress, and water stock	354,326,625
Other capital assets, net of accumulated depreciation	423,121,337
Total assets	1,298,887,221
Deferred outflows of resources:	
Deferred charge on refundings	728,157
Deferred outflows relating to pensions	62,130,027
Total deferred outflows of resources	62,858,184
Liabilities:	
Accounts payable	22,652,517
Accrued salaries	31,426,597
Unearned revenue:	
Other local	2,485,420
State	14,970,432
Net pension liability	88,115,097
Noncurrent liabilities:	
Due within one year	51,352,548
Due in more than one year	425,652,539
Total liabilities	636,655,150
Deferred inflows of resources:	
Property taxes levied for future year	136,176,777
Deferred inflows relating to pensions	214,286
Total deferred inflows of resources	136,391,063
Net Position:	
Net investment in capital assets	367,064,033
Restricted for:	
Debt service	2,474,824
Capital projects	894,475
Child Nutrition	12,509,845
Other purposes	4,421,140
Unrestricted	201,334,875
Total net position	$ 588,699,192

The notes to the basic financial statements are an integral part of this statement.

NEBO SCHOOL DISTRICT
Statement of Activities
Year Ended June 30, 2024

	Expenses	Program Revenues: Charges for Services	Program Revenues: Operating Grants and Contributions	Net (Expense) Revenue and Changes in Net Position: Total Governmental Activities
Governmental activities or functions:				
Instructional services	$ 289,605,017	$ 6,665,836	$ 90,158,332	$ (192,780,849)
Supporting services:				
Students	29,743,312	-	23,012,242	(6,731,070)
Instructional staff	23,673,284	-	12,077,704	(11,595,580)
District administration	3,125,285	-	3,059,100	(66,185)
School administration	22,779,223	-	400,896	(22,378,327)
Business	9,983,859	-	263,182	(9,720,677)
Operation and maintenance of facilities	31,924,352	-	334,799	(31,589,553)
Transportation	15,151,495	-	9,686,946	(5,464,549)
Central	1,720,961	-	-	(1,720,961)
Noninstructional	2,906,340	-	-	(2,906,340)
Child Nutrition	14,921,952	3,876,687	10,948,429	(96,836)
Interest on long-term liabilities	13,841,316	-	-	(13,841,316)
Total school district	$ 459,376,396	$ 10,542,523	$ 149,941,630	(298,892,243)
General revenues:				
Property taxes levied for:				
Basic state supported program for regular K-12 instruction				28,387,464
Voted leeway for regular K-12 instruction				26,247,299
Board leeway for regular K-12 instruction				18,393,300
Board leeway for K-3 reading program				2,443,018
Community recreation				2,564,159
Debt service of general obligation bonds				48,456,552
Capital outlay				21,906,400
Federal and state aid not restricted to specific purposes				209,349,179
Earnings on investments				22,695,346
Miscellaneous				14,835,485
Total general revenues				395,278,202
Change in net position				96,385,959
Net position - beginning				492,313,233
Net position - ending				$ 588,699,192

The notes to the basic financial statements are an integral part of this statement.

NEBO 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	$ 150,354,379	$ 545,977	$ 182,229,008	$ 27,544,614	$ 360,673,978
Receivables:					
Property taxes	71,158,230	45,434,850	20,652,753	4,854,461	142,100,294
Other local	151,040	-	2,626,000	-	2,777,040
State	3,445,713	-	-	400,405	3,846,118
Federal	9,164,951	-	-	694,526	9,859,477
Inventories	1,020,845	-	230,813	930,694	2,182,352
Total assets	$ 235,295,158	$ 45,980,827	$ 205,738,574	$ 34,424,700	$ 521,439,259
Liabilities:					
Accounts payable	$ 578,238	$ -	$ 22,002,156	$ 72,123	$ 22,652,517
Accrued salaries	31,426,597	-	-	-	31,426,597
Unearned revenue:					
Other local	2,485,420	-	-	-	2,485,420
State	14,782,093	-	-	188,339	14,970,432
Total liabilities	49,272,348	-	22,002,156	260,462	71,534,966
Deferred inflows of resources:					
Unavailable property tax revenue	2,286,623	1,459,935	663,663	77,255	4,487,476
Property taxes levied for future year	68,141,277	43,506,003	19,777,104	4,752,393	136,176,777
Total deferred inflows of resources	$ 70,427,900	$ 44,965,938	$ 20,440,767	$ 4,829,648	$ 140,664,253

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The notes to the basic financial statements are an integral part of this statement.

NEBO SCHOOL DISTRICT
Balance Sheet (continued)
Governmental Funds
June 30, 2024

	Major Funds			Other Governmental Funds	Total Governmental Funds
	General	Debt Service	Capital Projects		
Fund Balances:					
Nonspendable:					
Inventories	$ 1,020,845	$ -	$ 230,813	$ 930,694	$ 2,182,352
Restricted for:					
Debt service	-	1,014,889	-	-	1,014,889
Child nutrition services	-	-	-	11,579,151	11,579,151
Other purposes	-	-	-	4,100,563	4,100,563
Committed to:					
Economic stabilization	18,500,000	-	-	-	18,500,000
Contractual obligations	-	-	163,064,838	-	163,064,838
Assigned to:					
Employee benefit obligations	5,000,000	-	-	-	5,000,000
Schools	54,012,496	-	-	12,525,922	66,538,418
Students	-	-	-	198,260	198,260
Unassigned	37,061,569	-	-	-	37,061,569
Total fund balances	115,594,910	1,014,889	163,295,651	29,334,590	309,240,040
Total liabilities, deferred inflows of resources, and fund balances	$ 235,295,158	$ 45,980,827	$ 205,738,574	$ 34,424,700	$ 521,439,259

The notes to the basic financial statements are an integral part of this statement.

NEBO 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		$ 309,240,040
Total net position reported for governmental activities in the statement of net position is different because of the following reconciling items:		
Capital assets used in governmental funds are not financial resources and therefore are not reported in the funds. Those assets consist of the following:		
Land	$ 78,635,883	
Construction in progress	275,630,751	
Water stock	59,991	
Buildings and improvements, net of $318,990,127 accumulated depreciation	398,736,731	
Furniture and equipment, net of $39,626,602 accumulated depreciation	22,518,178	
Leased assets, net of $714,008 accumulated depreciation	1,866,428	777,447,962
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 revenue in the funds.		4,487,476
Long-term liabilities that pertain to governmental funds, including bonds payable, are not due and payable in the current period and therefore are not reported as fund liabilities. All liabilities, both current and long-term, are reported in the statement of net position. Balances at year-end are as follows:		
Bonds payable	(366,315,000)	
Unamortized premiums	(44,797,086)	
Unamortized deferred amounts on refunding	728,157	
Net pension liability	(88,115,097)	
Deferred outflows relating to pensions	62,130,027	
Deferred inflows relating to pensions	(214,286)	
Lease obligations	(1,819,251)	
Accrued leave benefits	(8,735,659)	
Early retirement incentive payments payable	(31,634,479)	
Early retirement health insurance payable	(23,703,612)	(502,476,286)
Total net position of governmental activities		$ 588,699,192

The notes to the basic financial statements are an integral part of this statement.

NEBO 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:					
Property taxes	$ 73,964,868	$ 47,489,481	$ 21,469,203	$ 4,698,682	$ 147,622,234
Earnings on investments	8,172,750	997,868	12,203,523	1,321,205	22,695,346
Tuition and fees	401,297	-	-	240,028	641,325
Food sales	-	-	-	3,876,687	3,876,687
Other local sources	3,783,472	-	73,275	13,926,816	17,783,563
State sources	316,888,132	-	8,724,108	7,608,339	333,220,579
Federal sources	17,817,023	-	-	8,253,207	26,070,230
Total revenues	421,027,542	48,487,349	42,470,109	39,924,964	551,909,964
Expenditures:					
Current:					
Instructional services	243,092,354	-	-	23,263,422	266,355,776
Supporting services:					
Students	30,139,477	-	-	-	30,139,477
Instructional staff	24,041,996	-	-	-	24,041,996
District administration	2,983,058	-	-	-	2,983,058
School administration	22,393,711	-	-	-	22,393,711
Business	9,926,812	-	-	-	9,926,812
Operation and maint of facilities	29,820,040	-	-	-	29,820,040
Transportation	13,838,024	-	-	-	13,838,024
Central	126,351	-	-	-	126,351
Noninstructional services	-	-	-	2,906,340	2,906,340
Food services	-	-	-	14,788,415	14,788,415
Capital outlay	9,334,490	4,500,000	144,285,252	-	158,119,742
Debt service:					
Bond principal	-	33,080,000	6,430,000	-	39,510,000
Bond interest and fees	-	11,503,343	6,081,588	-	17,584,931
Bond issuance costs	-	-	305,408	-	305,408
Total expenditures	385,696,313	49,083,343	157,102,248	40,958,177	632,840,081
Excess (deficiency) of revenues over (under) expenditures	35,331,229	(595,994)	(114,632,139)	(1,033,213)	(80,930,117)
Other financing sources (uses):					
Transfers	(21,612,232)	-	21,552,092	60,140	-
Bond proceeds	-	-	70,085,000	-	70,085,000
Bond premiums	-	-	4,963,546	-	4,963,546
Sale of assets	82,127	-	3,912,579	-	3,994,706
Total other financing sources (uses)	(21,530,105)	-	100,513,217	60,140	79,043,252
Net change in fund balances	13,801,124	(595,994)	(14,118,922)	(973,073)	(1,886,865)
Fund balances - beginning	101,793,786	1,610,883	177,414,573	30,307,663	311,126,905
Fund balances - ending	$ 115,594,910	$ 1,014,889	$ 163,295,651	$ 29,334,590	$ 309,240,040

The notes to the basic financial statements are an integral part of this statement.

NEBO 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 for governmental funds		$ (1,886,865)
Amounts reported for governmental activities in the statement of activities are different because of the following reconciling items:		
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, furniture and equipment, and $100,000 for buildings and improvements are capitalized and the cost is allocated over their estimated useful lives and reported as depreciation expense. This is the amount by which capital outlays exceeded depreciation in the current period:		
Capital outlays	$ 149,361,934	
Gain on disposal of assets	4,082,894	
Proceeds from sales of assets	(3,994,706)	
Depreciation expense	(23,110,107)	126,340,015
Some capital assets are financed through leases. In the statement of activities these leases are measured at the present value of payments expected to be made during the lease term. In the governmental funds, however, expenditures for these leases are measured by the amount of financial resources used (essentially, the amounts actually paid). During the year, lease obligations increased by $573,666.		(573,666)
The governmental funds report bond proceeds as financing sources, while repayment of bond principal is reported as an expenditure. In the statement of net position, however, issuing debt increases long-term liabilities and does not affect the statement of activities and repayment of principal reduces the liability. Also, governmental funds report the effect of issuance costs and premiums when debt is first issued, whereas these amounts are deferred and amortized in the statement of activities. Interest is recognized as an expenditure in the governmental funds when it is due. In the statement of activities, however, interest expense is recognized as it accrues, regardless of the related cash flows. The net effect of these differences in the treatment of bonds and related items is as follows:		
Bond proceeds	(70,085,000)	
Bond premium	(4,963,546)	
Bond issuance costs	305,408	
Repayment of bond principal	39,510,000	
Amortization of bond issuance costs	(305,408)	
Amortization of deferred amounts on bond refundings	(392,655)	
Amortization of bond premium	4,136,270	(31,794,931)
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. Therefore, those amounts are reported as deferred revenue in the funds. The deferred revenue for property taxes increased this year.		775,958
In the statement of activities, leave benefits and retirement benefits are measured by the amounts earned during the year. In the governmental funds, however, expenditures for these items are measured by the amount of financial resources used. During the year, leave benefits payable increased by $927,930, net pension benefit decreased by $4,921,324, early retirement incentive payments payable increased by $233,299, and early retirement health insurance payable increased by $234,647.		3,525,448
Change in net position of governmental activities		$ 96,385,959

The notes to the basic financial statements are an integral part of this statement.

NEBO SCHOOL DISTRICT
Statement of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual
General Fund
Year Ended June 30, 2024

	Budgeted Amounts			Variance with
	Original	Final	Actual Amounts	Final Budget
Revenues:				
Property taxes	$ 67,943,704	$ 73,265,556	$ 73,964,868	$ 699,312
Earnings on investments	4,000,000	3,500,000	8,172,750	4,672,750
Tuition and fees	990,000	608,807	401,297	(207,510)
Other local sources	3,220,406	4,977,417	3,783,472	(1,193,945)
State sources	277,852,291	331,856,555	316,888,132	(14,968,423)
Federal sources	16,441,840	18,399,976	17,817,023	(582,953)
Total revenues	370,448,241	432,608,311	421,027,542	(11,580,769)
Expenditures:				
Instructional services	239,984,678	279,232,904	243,092,354	(36,140,550)
Supporting services:				
Students	23,775,178	26,923,810	30,139,477	3,215,667
Instructional staff	24,742,792	29,775,023	24,041,996	(5,733,027)
District administration	3,070,596	2,996,016	2,983,058	(12,958)
School administration	21,173,071	22,376,750	22,393,711	16,961
Business	10,728,136	11,170,668	9,926,812	(1,243,856)
Operation and maintenance of facilities	30,824,210	30,897,300	29,820,040	(1,077,260)
Transportation	13,275,371	13,829,913	13,838,024	8,111
Central	211,250	126,500	126,351	149
Total supporting services	127,800,604	138,095,980	133,269,469	(4,826,213)
Capital outlay:				
Land and improvements	-	1,325,000	9,334,490	8,009,490
Total capital outlay	-	1,325,000	9,334,490	8,009,490
Total expenditures	367,785,282	418,653,884	385,696,313	(32,957,273)
Excess (Deficiency) of revenues over (under) expenditures	2,662,959	13,954,427	35,331,229	21,376,504
Other financing sources (uses):				
Transfers	(1,355,308)	(22,123,979)	(21,612,232)	511,747
Sale of assets	100,000	-	82,127	82,127
Total other financing sources (uses)	(1,255,308)	(22,123,979)	(21,530,105)	593,874
Net change in fund balances	1,407,651	(8,169,552)	13,801,124	21,970,378
Fund balances - beginning	101,793,786	101,793,786	101,793,786	-
Fund balances - ending	$ 103,201,437	$ 93,624,234	$ 115,594,910	$ 21,970,378

The notes to the basic financial statements are an integral part of this statement.

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The financial statements of Nebo School District (District) have been prepared in conformity with accounting principles generally accepted in the United States of America (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 (Board), comprised of seven elected individuals, is the primary governing authority of the District. As required by GAAP, these financial statements present the District and its component units, the Nebo Education Foundation and the Local Building Authority of Nebo School District, for which the District is considered to be financially accountable. Although legally separate entities, blended component units are, in substance, part of the District's operations.

- The Nebo Education Foundation (Foundation) is a nonprofit organization incorporated in the State of Utah and organized under Section 501 of the Internal Revenue Code and classified as a Section 501(c)(3) public charity and acts as a conduit for tax-deductible donations to the District. Even though the Foundation is legally separate, it is reported as if it were part of the District as the Foundation exclusively serves the District. The Foundation is presented as a special revenue fund of the District and does not issue separate financial statements.

- The Local Building Authority of Nebo School District (Local Building Authority) is a legally separate organization for which the District is considered financially accountable. The Local Building Authority's Board of Trustees is comprised of the District's Board members. The Local Building Authority provides financing services solely to the District. The District is obligated for the debt of the Local Building Authority and all outstanding debt of the Local Building Authority is expected to be repaid with resources of the District. The District pays for all the operating costs of the Local Building Authority. The Local Building Authority is reported within the governmental funds of the District.

The District is not a component unit of any other primary government.

Government-Wide Financial Statements – The *government-wide financial statements* (the statement of net position and the statement of activities) display information about the District and its blended component units. These statements include the financial activities of the overall District. Eliminations have been made to minimize the double-counting of internal activities.

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 services but is also used for school administration and child nutrition services) are proportionally 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 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 and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular program. Revenues that are not classified as program revenues, including property taxes, are presented as general revenues.

Fund Financial Statements – The *fund financial statements* provide information about the District's funds, including its blended component units. 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:

- General Fund – The *General Fund* is the District's primary operating fund. It accounts for all financial resources of the District, except those required to be accounted for in another fund.

- Debt Service Fund – The *Debt Service Fund* accounts for resources accumulated and payments made for principal and interest on general obligation school building and refunding bonds.

- Capital Projects Fund – 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 students within the District.

Measurement Focus, Basis of Accounting, and Financial Statement Presentation – The *government-wide financial statements* are reported using the economic resources measurement focus and the accrual basis of accounting. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of when the related cash flows take place. Non-exchange 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. Property taxes and interest are considered to be susceptible to accrual. All other revenue items are considered to be measurable and available only when the District receives the funds. Expenditure-driven grants are recognized as revenue when the qualifying expenditures are incurred and all other grant requirements are met. Grants received in advance are recorded as deferred revenue until earned. 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 benefits, separation payments, 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.

Under the terms of grant agreements, the District funds certain programs by a combination of specific cost-reimbursement grants, program grants, and general revenues. Thus, when program expenses are incurred, there are both restricted and unrestricted net position available to finance the program. It is the District's policy to first apply cost-reimbursement grant resources to restricted resources and then to unrestricted resources as needed.

Budgetary Data – Budgets are presented on the modified accrual basis of accounting for all governmental funds except the *Nebo Education Foundation Fund* as no budget is adopted on a District level for that fund. All annual appropriations lapse at fiscal year end with the exception of those indicated as a fund balance reserve. The following procedures are used in establishing the budgetary data reflected in the financial statements.

- During June of each year, the District Superintendent submits to the Board a proposed operating budget for the next fiscal year commencing July 1. This budget includes proposed expenditures and the means of financing them. Included also is a final budget for the current year ending June 30.

- The proposed budget is made available for public inspection and review by District patrons before the public hearing which is held prior to June 30 of each year.

- After consideration of the proposed budget and after obtaining patron input during the public hearing the budget is legally adopted by resolution of the Board. If the District proposed property tax rate exceeds the certified tax rate the property tax rates are adopted in August when necessary property tax data is available.

- 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 funds 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.

Encumbrance accounting is employed in the governmental funds. Encumbrances (e.g., purchase orders and contracts) outstanding at year end are reported as reservations of fund balances and do not constitute expenditures or liabilities because the commitments will be reappropriated and honored during the subsequent year.

Negative variances in total revenues and positive variances in total expenditures are largely a result of federal and state program revenues and related expenditures that do not have a direct impact on the unassigned fund balance. Budgets generally assume the expenditure of all available resources. Therefore, when the budget is prepared, it is assumed all funds budgeted will be expended and will not carryover to a subsequent year. Program revenue received but not spent is restricted and deferred to the subsequent fiscal year. As a result, overall fund revenue variances will be negative, and overall fund expenditure variances will be positive.

Deposits and Investments – The cash balances of substantially all funds are invested by the District for the purpose of increasing earnings through investment activities and providing efficient management of temporary investments. The investments are reported at fair value in accordance with GASB Statement No. 72, *Fair Value Measurement and Application*. Accordingly, the changes in the fair value of investments are recognized as an increase or decrease to investment assets and investment income in appropriate funds.

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

Inventories – Inventories are accounted for under the consumption method, wherein inventories are recorded as assets when acquired and expenditures are recorded when the inventories are transferred to the schools or departments for consumption. Inventories recorded in the governmental funds are stated at cost or, if donated, at fair value when received, using a weighted moving average method. Inventories reported in the governmental funds are equally offset by an unspendable portion of fund balance, indicating that they are not expected to be converted to cash.

Capital Assets – Capital assets are reported in the government-wide financial statements and include land, water stock, and furniture and equipment with an individual cost of $5,000 or more and buildings and improvement with a cost of $100,000 or more so long as the estimated useful life of the building or improvement exceeds two years. 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 is not capitalized.

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

Capital assets of the District are depreciated using the straight-line method over the following estimated useful lives:

Assets	Years
Buildings	40
Building Improvements	20
Furniture	20
Portable Classrooms	20
Machinery and Tools	15
Buses	15
Laboratory Equipment	10
Musical Instruments	10
Licensed Vehicles	10
Computers	5

Compensated Absences – Under terms of employee agreements, employees earn vacation, personal leave, and sick leave in amounts varying with tenure and classification. In the event of termination, an employee is compensated for accumulated vacation or personal leave days to a maximum of 10 days or 30 days, depending on classification. Earned sick leave benefits are not capped and employees who have been employed by the District for 10 years or more are, upon termination, compensated for up to 20% of their accumulated sick leave days.

All vacation, personal, and sick leave subject to payment 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, and the payment of the liability is reported in the fund in which the employee's salary is reported.

Long-Term Obligations – In the government-wide financial statements, long-term debt and other long-term obligations are reported as liabilities. Bond premiums and discounts, as well as refunding costs, are deferred and amortized over the life of the bonds using the straight-line method, which approximates the effective interest method. Bonds payable are reported net of the applicable bond premium or discount.

In the fund financial statements, governmental fund types recognize bond premiums and discounts, as well as bond issuance costs, during the current period. The face amount of debt issued is reported as other financing sources. Premiums received on debt issuances are reported as other financing sources while discounts on debt issuances are reported as other financing uses. Issuance costs, whether or not withheld from the actual debt proceeds received, are reported as debt service fund or capital projects fund expenditures.

Leases – The District follows GASB Statement No. 87, *Leases.* The District is a lessee for a noncancelable lease of equipment. The District recognizes a lease liability and a lease asset at the commencement of the lease term. The lease liability is measured at the present value of payments expected to be made during the lease term (less any lease incentives). The lease asset is measured at the amount of the initial measurement of the lease liability, plus any payments made to the lessor at or before the commencement of the lease term and certain direct costs. The District reduces the lease liability as payments are made and recognizes an outflow of resources for interest on the liability. The District amortizes the lease asset using the straight-line method and amortizes over the shorter of the lease term or the useful life of the underlying asset.

Key estimates and judgements include how the District determines a) the discount rate it uses to discount the expected lease payments to present value, b) lease term, and c) lease receipts. The District uses the interest rate charged by the lessor as the discount rate. When the interest rate charged by the lessor is not provided, The District uses its estimated incremental borrowing rate as the discount rate for the leases. The lease term includes the noncancelable period of the lease. Lease payments included in the measurement of the lease asset and liability are composed of fixed payments and purchase option price that the District is reasonably certain to exercise.

The District monitors changes in the circumstances that would require a remeasurement of its leases and will remeasure the lease asset and liability if certain changes occur that are expected to significantly affect the amount of the lease asset and liability. Lease assets are reported with other capital assets and lease liabilities are reported with long-term liabilities on the statement of net position.

Subscription-Based Information Technology Arrangements – The District follows GASB Statement No. 96, Subscription Based Information Technology Arrangements (SBITA). The standard establishes requirements for SBITA accounting based on the principles that subscriptions meeting the requirements are financings of the right to use an underlying information technology (IT) asset. For transactions that qualify as a SBITA under GASB Statement No. 96, the District would be required to recognize a SBITA liability and an intangible right-to-use IT asset. The District evaluated all potential SBITAs and determined none met the requirements to be reported for the year ended June 30, 2024.

Deferred Outflows/Inflows of Resources – The District follows GASB Statement No. 63, *Financial Reporting of Deferred Outflows of Resources, Deferred Inflows of Resources, and Net Position,* and Statement No. *65, Items Previously Reported as Assets and Liabilities.* These Statements provide financial reporting guidance to standardize the presentation of deferred outflows of resources and deferred inflows of resources and their effects on a government's net position. They also establish accounting standards and financial reporting standards that reclassify, as deferred outflows of resources or deferred inflows of resources, certain items that were previously reported as assets and liabilities, and recognizes, as outflows of resources or inflows of resources, certain items that were previously reported as assets and liabilities.

In addition to assets, the 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 and so will not be recognized as an outflow of resources (expense/expenditure) until then. The District has two items that qualify for reporting in this category. One is the *deferred charge on refunding* reported in the government-wide statement of net position. A deferred charge on refunding results from the difference in the carrying value of refunded debt and its reacquisition price. This amount is deferred and amortized over the shorter of the life of the refunded or refunding debt. The other item, *deferred outflow of resources relating to pensions*, includes the net difference between projected and actual earnings on pension plan investments and District contributions.

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 and so will not be recognized as an inflow of resources (revenue) until that time. The District has two items that qualify for reporting in this category. The item *property taxes levied for future year* relates to property taxes levied on January 1, 2024 for the 2024-2025 school year. The item *deferred inflows relating to pensions* includes the differences between expected and actual experience and changes of assumptions in the measurement of the net pension liability/asset.

Pensions – For purposes of measuring the net pension asset, net pension liability, 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 Pension Plan (URS) and additions to/deductions from URS's fiduciary net position have been determined on the same basis as they are reported by URS. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

Net Position/Fund Balances – The residual of all other elements presented in a statement of net position is *net position* on the government-wide 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. Fund balance classifications are 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 inventories and prepaid expenditures 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 through constitutional provisions or enabling legislation. Restricted fund balance amounts include unspent revenue for specific purposes, remaining fund balances in the *Child Nutrition Fund*, and funds held in the *Nebo Education Foundation Fund.*

- Committed – This category includes amounts that can only be used for specific purposes established by formal action of the Board. Fund balance commitments can only be removed or changed by the same type of action (for example, a resolution) of the Board. This classification also includes contractual obligations to the extent that existing resources have been specifically committed for use in satisfying those contractual requirements. The Board has approved to commit fund balance amounts for economic stabilization. As defined in Utah law, the District may maintain an "undistributed reserve" for economic stabilization up to 5% of the current fiscal year's total *General Fund* budgeted revenues. 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). As defined by Utah law, the commitment is not to be used in the negotiation or settlement of contract salaries for District employees.

- Assigned – This category includes *General Fund* balance amounts that the District intends to be used for a specific purpose but are neither restricted nor committed. This intent is expressed by written approval of the District's management. This category also includes the remaining positive fund balance for other governmental funds. The District has assigned *General Fund* resources that are to be used for employee salary and benefit obligations, school textbooks and supplies allocations, new school start-up needs, and other unrestricted District and school programs. Resources held by schools in the other governmental funds are also assigned.

- Unassigned – Residual balances in the *General Fund* are classified as unassigned.

When both restricted and unrestricted resources are available for use, it is the District's policy to use restricted resources first, then unrestricted resources. Of the unrestricted resources, committed resources will be used first, followed by assigned resources, and then unassigned resources.

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2. DEPOSITS AND INVESTMENTS

Deposits and investments of the District at June 30, 2024, are summarized below:

Carrying amount of deposits	$ 28,397,574
Carrying amount of investments	332,276,403
Total deposits and investments	$ 360,673,978
Cash and investments, major governmental funds, balance sheet	$ 333,129,364
Cash and investments, nonmajor governmental funds, balance sheet	27,544,614
Cash and investments, governmental activities, statement of net assets	$ 360,673,978

Investments of the District are subject to various risks including interest rate risk, credit risk, concentration of credit risk, and custodial credit risk.

The State of Utah Money Management Council has the responsibility to advise the State Treasurer about investment policies, promote measures and rules that will assist in strengthening the banking and credit structure of the state, and review the rules adopted under the authority of the State of Utah Money Management Act that relate to the deposit and investment of public funds.

The District follows the requirements of the Utah Money Management Act (*Utah Code,* Title 51, Chapter 7) in handling its depository and investment transactions. The Act requires the depositing of District funds in a qualified depository. The Act defines a qualified depository as any financial institution whose deposits are insured by an agency of the Federal Government and which has been certified by the State Commissioner of Financial Institutions as meeting the requirements of the Act and adhering to the rules of the Utah Money Management Council.

The Money Management Act defines the types of securities authorized as appropriate investments for the District's funds and the conditions for making investment transactions. Investment transactions may be conducted only through qualified depositories, certified dealers, or directly with issuers of the investment securities.

Statutes authorize the District to invest in negotiable or nonnegotiable deposits of qualified depositories and permitted negotiable depositories; repurchase and reverse repurchase agreements; commercial paper that is classified as "first tier" by two nationally recognized statistical rating organizations; bankers' acceptances; obligations of the United States Treasury including bills, notes, and bonds; obligations, other than mortgage derivative products, issued by U.S. government sponsored enterprises (U.S. Agencies) such as the Federal Home Loan Bank System, Federal Home Loan Mortgage Corporation (Freddie Mac), and Federal National Mortgage Association (Fannie Mae); bonds, notes, and other evidence of indebtedness of political subdivisions of the State; fixed rate corporate obligations and variable rate securities rated "A" or higher, or the equivalent of "A" or higher, by two nationally recognized statistical rating organizations; shares or certificates in a money market mutual fund as defined in the Money Management Act; and the Utah State Public Treasurers' Investment Fund.

The Utah State Treasurer's Office operates the Public Treasurers' Investment Fund (PTIF). The PTIF is available for investment of funds administered by any Utah public treasurer and is not registered with the

SEC as an investment company. The PTIF is authorized and regulated by the Money Management Act (*Utah Code,* Title 51, Chapter 7). The Act established the Money Management Council which oversees the activities of the State Treasurer and the PTIF and details the types of authorized investments. Deposits in the PTIF are not insured or otherwise guaranteed by the State of Utah, and participants share proportionally in any realized gains or losses on investments.

The PTIF operates and reports to participants on an amortized cost basis. The income, gains, and losses of the PTIF, net of administration fees, are allocated based upon the participant's average daily balance. The fair value of the PTIF investment pool is approximately equal to the value of the pool shares.

The District also invests funds using the advisement services of Moreton Asset Management (MAM). MAM is a certified investment advisor with the Council. All investments with MAM are held in the District's name and are in accordance with the Act. The District invests these funds primarily in short-term corporate bonds, certificates of deposit, and commercial paper in order to maximize its return while minimizing the risk of loss of the principal investment.

The District measures and records its investments using fair value measurement guidelines established by generally accepted accounting principles. These guidelines recognize a three-tiered fair value hierarchy, as follows:

- *Level 1:* Valuations based on quoted prices in active markets for identical assets of liabilities that the District has the ability to access. Since valuations are based on quoted prices that are readily and regularly available in an active market, valuation of these securities does not entail any significant degree of judgment. Securities classified as Level 1 inputs include U.S. Government securities and certain other U.S. Agency and sovereign governmental obligations.

- *Level 2:* Valuations based on quoted prices in markets that are not active of for which all significant inputs are observable, either directly or indirectly. Securities classified as Level 2 include corporate and municipal bonds, and "brokered" or securitized certificates of deposits.

- *Level 3:* Valuations based on inputs that are unobservable and significant to the overall fair value measurement.

At June 30, 2024 the District had the following recurring fair value measurements:

		Fair Value Measurement		
Investments by fair value level	Fair Value	Level 1	Level 2	Level 3
Agency	$ 2,682,565	$ -	$ 2,682,565	$ -
Certificates of Deposit	25,351,096	-	25,351,096	-
Corporate Bonds	8,146,012	-	8,146,012	-
Currency	458,884	458,884	-	-
Money Market	38,781	38,781	-	-
U.S. Government	3,769,887	3,769,887	-	-
Utah Public Treasurers' Investment Fund	291,829,178	-	291,829,178	-
Total investments measured at fair value	$ 332,276,403	$ 4,267,552	$ 328,008,851	$ -

Debt and equity securities classified in Level 1 are valued using prices quoted in active markets for those securities.

For securities that generally have market prices from multiple sources, it can be difficult to select the best individual price, and the best source one day may not be the best source on the following day. The solution is to report a "consensus price" or a weighted average price for each security. The District receives market prices for these securities from a variety of industry standard data providers (e.g., Bloomberg), security master files from large financial institutions, and other third-party sources. Through the help of an investment advisor, the District uses these multiple prices as inputs into a distribution-curve based algorithm to determine the daily market value.

Debt and equity securities classified in Level 2 are valued using the following approaches:

- Corporate and Municipal Bonds and Commercial Paper – quoted prices for similar securities in active markets.

- Utah Public Treasurers' Investment Fund – application of the June 30, 2024 fair value factor, as calculated by the Utah State Treasurer, to the District's average daily balance in the Fund.

Investments of the District are subject to various risks including interest rate risk, credit risk, concentration of credit risk, and custodial credit risk.

Interest rate risk is the risk that changes in interest rates will adversely affect the fair value of an investment. The District's policy for managing its exposure to fair value loss arising from increasing interest rates is to comply with the State's Money Management Act. Section 51-7-11 of the Money Management Act requires that the remaining term to maturity of investments may not exceed the period of availability of the funds to be invested. The Act further limits the remaining term to maturity on all investments in commercial paper, bankers' acceptances, fixed rate negotiable deposits, and fixed rate corporate obligations to 270 days - 15 months or less. The Act further limits the remaining term to maturity on all investments in obligations of the United States Treasury; obligations issued by U.S. government sponsored enterprises; and bonds, notes, and other evidence of indebtedness of political subdivisions of the State to 5 years. In addition, variable rate negotiable deposits and variable rate securities may not have a remaining term to final maturity exceeding 3 years.

As of June 30, 2024 the District's investments had the following maturities:

		Investment Maturities (in Years)			
Investment	Fair Value	Less Than 1	1-5	6-10	More Than 10
Utah Public Treasurers' Investment Fund	$ 291,829,178	$ 291,829,178	$ -	$ -	$ -
Moreton Asset Management	40,447,225	13,461,851	26,985,374	-	-
Total investments	$ 332,276,403	$ 305,291,029	$ 26,985,374	$ -	$ -

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. The District has no investment policy that would further limit its investment choices.

As of June 30, 2024 the District's investments had the following quality ratings:

		Quality Ratings			
Investment	Fair Value	AAA	AA	A	Unrated
Utah Public Treasurers' Investment Fund	$ 291,829,178	$ -	$ -	$ -	$ 291,829,178
Moreton Asset Management	40,447,225	6,807,812	4,406,683	6,778,775	22,453,955
Total investments	$ 332,276,403	$ 6,807,812	$ 4,406,683	$ 6,778,775	$ 314,283,133

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 reducing this risk of loss is to comply with the rules of the Money Management Council. Rule 17 of the Money Management Council limits investments in a single issuer of commercial paper and corporate obligations to 5-10% depending upon the total dollar amount held in the portfolio.

At June 30, 2024 Nebo School District did not hold more than 5% of total investments in any single security concentration other than U.S. Government Treasuries and Agencies.

Custodial credit risk 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 public treasurers 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. All investments other than bank deposits or funds invested in the PTIF are to be held by a third party with securities delivered on a delivery versus purchase basis. As of June 30, 2024 the District safe kept all investments with a custodian counterparty and all investments held by the counterparty's trust department or agent are registered in the District's name.

The District's carrying amount of bank deposits at June 30, 2024 was $28,397,574 and the bank balance was $23,689,634. Of the bank balance, $1,229,557 was covered by federal depository insurance and $22,460,077 was uninsured. No deposits are collateralized, nor are they required to be by state statute.

3. PROPERTY TAXES

The property tax revenue of the District is collected and distributed by the Utah County Treasurer as an agent of the District. Utah statutes establish the process by which taxes are levied and collected. The Utah County Assessor is required to assess real property as of January 1 and complete the tax rolls by May 15. By July 21, the Utah County Auditor is to mail assessed value and tax notices to property owners. A taxpayer may

then petition the Utah County Board of Equalization between August 1 and August 15 for a revision of the assessed value. The Utah County Auditor makes approved changes in assessed value by November 1 and on this same date is to deliver the completed assessment rolls to the Utah County Treasurer. Tax notices are mailed with a payment due date of November 30. Delinquent taxes are subject to a 2% penalty, with a $10 minimum penalty. If delinquent taxes and penalties are not paid by January 15 of the following year, these delinquent taxes, including penalties, are subject to an interest charge at an annual rate equal to the federal discount rate plus 6%. The interest rate period is from January 1 until the date paid.

Motor vehicles are subject to an "age-based" fee that is due each time a vehicle is registered. The age-based fee is for passenger type vehicles and ranges from $10 to $150 based on the age of the vehicle. 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 the county collects it.

As of June 30, 2024 property taxes receivable by the District include uncollected taxes assessed as of January 1, 2024 or earlier. Taxes levied on January 1, 2024 for the next year are reported as deferred inflows of resources. It is expected that all assessed taxes (including delinquencies plus accrued interest and penalties) will be collected within a five-year period. If they are not collected after this time, the Utah County Treasurer may force the sale of property to collect the delinquent portion.

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4. CAPITAL ASSETS

Capital asset activity for the year ended June 30, 2024 is as follows:

	Beginning Balance	Increases	Decreases	Ending Balance
Governmental activities:				
Capital assets, not being depreciated				
Land	$ 69,728,265	$ 8,907,618	$ -	$ 78,635,883
Construction in progress	144,527,990	136,908,408	(5,805,647)	275,630,751
Water stock	59,991	-	-	59,991
Total capital assets, not being depreciated	214,316,246	145,816,026	(5,805,647)	354,326,625
Capital assets, being depreciated				
Buildings and improvements	711,921,211	5,805,647	-	717,726,858
Furniture and equipment	60,502,117	2,467,871	(825,208)	62,144,780
Leased assets	1,767,309	1,078,037	(264,910)	2,580,436
Total capital assets, being depreciated	774,190,637	9,351,555	(1,090,118)	782,452,074
Accumulated depreciation				
Buildings and improvements	(300,074,870)	(18,915,257)	-	(318,990,127)
Furniture and equipment	(36,709,902)	(3,728,482)	811,782	(39,626,602)
Leased assets	(614,164)	(466,368)	366,524	(714,008)
Total accumulated depreciation	(337,398,936)	(23,110,107)	1,178,306	(359,330,737)
Total capital assets, being depreciated, net	436,791,701	(13,758,552)	88,188	423,121,337
Governmental activity capital assets, net	$ 651,107,947	$ 132,057,474	$ (5,717,459)	$ 777,447,962

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

Governmental activities:	
Instructional services	$ 15,306,271
Supporting services:	
District administration	207,154
School administration	755,706
Business	207,154
Operation and maintenance of facilities	2,358,739
Transportation	1,469,231
Central	1,594,610
Child Nutrition	1,211,242
Total depreciation expense, governmental activities	$ 23,110,107

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At June 30, 2024 the District was involved in multi-year construction projects summarized as follows:

Project	Estimated Total Cost	Construction in Progress	Estimated Cost to Complete
Spanish Fork High Rebuild	$ 127,431,753	$ 109,357,072	$ 18,074,681
Payson High Rebuild	143,024,495	93,203,635	49,820,860
Springville High Rebuild	182,690,311	73,070,043	109,620,268
Total	$ 453,146,559	$ 275,630,750	$ 177,515,809

The District has a fund balance in the *Capital Projects Fund* sufficient to pay a portion of the remaining costs of the projects. Funding for the remainder of the projects will be provided by additional revenues expected in the *Capital Projects Fund* and issuance of general obligation bonds as authorized by a vote of District patrons on November 6, 2018.

5. RETIREMENT AND PENSION PLANS

Utah Retirement Systems – The District contributes to cost-sharing, multiple-employer retirement plans (Plans) administered by the Utah Retirement Systems (URS). As a condition of participation in the Plans, the District is required to contribute certain percentages of salary and wages as authorized and specified by the URS 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 eligible employees during the year, with an additional amount to finance any unfunded actuarial accrued liability.

The Plans are established and governed by the respective sections of Title 49 of the Utah Code Annotated 1953, as amended. Title 49 grants the authority to establish and amend the benefit terms and the Plans are amended statutorily by the State Legislature. The Utah State Retirement Office Act in Title 49 provides for the administration of the Plans under the direction of the URS Board, whose members are appointed by the Governor. URS is a component unit of the State of Utah and issues a publicly available financial report that can be obtained by writing to the Utah Retirement Systems, 560 East 200 South, Salt Lake City, UT 84102 or by visiting www.urs.org.

The Plans are fiduciary funds defined as pension (and other employee benefit) trust funds and are comprised of the following:

- Public Employees Noncontributory Retirement System (Noncontributory Plan) – The District is required to contribute 22.19% of their Noncontributory Plan members' annual covered salary. The District's contributions to the Noncontributory Plan for the years ending June 30, 2024, 2023, and 2022 were $24,467,913, $22,624,069, and $21,921,872, respectively.

- Public Employees Contributory Retirement System (Contributory Plan) – Members in the Contributory Plan are required to contribute 6.00% of their annual covered salary (all of part may be paid by the employer for the employee) and the District is required to contribute 17.70% of their members' annual covered salary. The District's contributions to the Contributory Plan for the years ending June 30, 2024, 2023, and 2022 were $0, $4,562, and $0 respectively.

- Tier 2 Public Employees Contributory Retirement System (Tier 2 Plan) – This became effective July 1, 2011 for all eligible employees beginning service on or after July 1, 2011 who have no previous service credit with the Noncontributory Plan or the Contributory Plan. The District is required to contribute 20.02% of their Tier 2 Plan members' annual covered salary. The District's contributions to the Tier 2 Plan for the years ending June 30, 2024, 2023, and 2022 were $15,230,273, $12,486,078, and $10,087,568, respectively.

URS provides retirement benefits, disability, and death benefits to Plan members and beneficiaries in accordance with retirement statutes. A summary of the benefits are as follows:

Plan	Benefit Base	Years of Service Required	Age Eligible	Benefit	COLA (2)
Noncontibutory Plan	Average of highest 3 years of salary	30 25 20 10 4	Any Any (1) 60 (1) 62 (1) 65	2.00% per year	Up to 4.00%
Contributory Plan	Average of highest 5 years of salary	30 20 10 4	Any 60 (1) 62 (1) 65	2.00% per year (2)	Up to 4.00%
Tier 2 Plan	Average of highest 5 years of salary	35 20 10 4	Any 60 (1) 62 (1) 65	1.50% per year	Up to 2.50%

(1) with actuarialy reductions.

(2) All post-retirement cost-of-living adjustments are non-compounding and are based on the original benefit. The cost-of-living adjustments are also limited to the actual Consumer Price Index (CPI) increase for the year, although unused CPI increases not met may be carried forward to subsequent years.

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The District follows GASB Statement No. 68, *Accounting and Financial Reporting for Pensions*. That Statement requires the District to disclose in its government-wide financial statements its proportionate share of the net pension liability (NPL), net pension asset (NPA), and the deferred outflows and inflows of resources relating to the Plans. The District's portion of the URS NPL and NPA at June 30, 2024 is as follows:

Plan	URS Total NPL / (NPA)	District's Proportionate Share	District NPL / (NPA)
Noncontributory	$ 2,048,986,257	4.0451160%	$ 82,883,871
Contributory	-	0.0000000%	-
Tier 2	194,638,109	2.6876677%	5,231,226
Other	455,215,793	0.0000000%	-
Total	$ 2,698,840,159		$ 88,115,097

The amounts shown as the URS NPL and NPA and the District's proportionate share were obtained from the URS's publicly available annual comprehensive financial report (URS ACFR) for the year ended December 31, 2023 which included an unmodified audit opinion from their external auditors regarding the financial statements and the schedules of allocations and pension amounts which were based on an actuarial valuation as of January 1, 2023 and rolled forward using generally accepted actuarial procedures.

The actuarial assumptions included inflation at 2.50%, average salary increases of between 3.50% and 9.50%, including inflation, and investment rate of return of 6.85%, net of pension plan investment expense, including inflation. Mortality rates for retired educators were developed from actual experience, based on gender, occupation, and age, as appropriate. The actuarial assumptions used in the January 1, 2023 valuation were based on the results of an actuarial experience study for the period ending December 31, 2022.

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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. These ranges are combined to produce the long-term expected rate of return by weighting the 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:

	Expected Return Arithmetic Basis		
Asset Class	Target Allocation	Real Return Arithmetic Basis	Long-Term Expected Portfolio Real Rate of Return
Equity securities	35.00%	6.87%	2.40%
Debt securities	20.00%	1.54%	0.31%
Real assets	18.00%	5.43%	0.98%
Private equity	12.00%	9.80%	1.18%
Absolute return	15.00%	3.86%	0.58%
Cash and cash equivalents	0.00%	0.24%	0.00%
	100.00%		5.45%
		Inflation	2.50%
		Expected arithmetic nominal return	7.95%

The 6.85% assumed investment rate of return is comprised of an inflation rate of 2.50% and a real return of 4.35% that is net of investment expense. The discount rate used to measure the total pension liability was 6.85%. 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. Based on those assumptions, the pension plan's 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.

The following presents the District's proportionate share of the net pension liability (or net pension asset) calculated using the discount rate of 6.85%, as well as what the District's proportionate share of the net pension liability (or net pension 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:

	1.00% Decrease (5.85%)	Discount Rate (6.85%)	1.00% Increase (7.85%)
District's proportionate share of net pension	$ 237,649,530	$ 88,115,097	$ (36,430,131)

Based on the URS ACFR and actuarial valuation, the District recognized pension expense of $36,194,546 and deferred outflows and inflows of resources related to pensions for the year ended June 30, 2024 as follows:

Description	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	$ 17,810,915	$ 85,668
Changes in assumptions	10,940,768	4,136
Net difference between projected and actual earnings on investments	11,127,824	-
Changes in proportion and differences between contributions and proportionate share of contributions	1,674,285	124,482
Contributions subsequent to the measurement date	20,576,235	-
	$ 62,130,027	$ 214,286

The $20,576,235 reported as deferred outflows of resources relating to pensions results from District contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the upcoming fiscal year. Other amounts reported as deferred outflows of resources and deferred inflows of resources relating to pensions will be recognized in pension expense as follows:

Year Ending June 30	Deferred Outflows (Inflows) of Resources
2024	$ 9,956,509
2025	10,949,574
2026	21,559,751
2027	(4,066,149)
2028	534,517
Thereafter	2,405,306

Defined Contribution Plans – The District participates in defined contribution plans through URS under Internal Revenue Code Section 401(k) and through Empower, a third-party vendor, under Internal Revenue Code Section 403(b). Both plans are to supplement retirement benefits accrued by participants in the Plans.

Those eligible for the 401(k) defined contribution plan through URS are employees covered by the URS Noncontributory Plan and Contributory Plan. These employees have a contribution of 1.5% of covered salaries made by the District to their individual 401(k) accounts. The District contributions for the years ended June 30, 2024, 2023, and 2022 were $3,233,789, $2,778,233, and $2,654,091, respectively. The 401(k) plan funds are administered and held by URS and are fully vested to the participants at the time of deposit.

The 403(b) defined contribution plan (403(b) Benefit Plan) was implemented by the District on September 1, 2021. Those potentially eligible for the 403(b) Benefit Plan are employees whose most recent hire date with the District was on or after July 1, 2011 or who are not and never will be potentially eligible for the District's Early Retirement Incentive Plans (as more fully described in Note 5 of these basic financial statements). Under the 403(b) Benefit Plan, the District contributes up to $1,000 annually to qualifying employee individual

403(b) accounts. District contributions vest following a 3-year cliff schedule and as such, employees are 100% vested in District contributions after completion of three years of District service. All current employees are eligible to contribute their own employee contributions regardless of whether or not they are eligible for District contributions and employees vest in their own contributions immediately. District contributions are accounted for as a benefit expenditure in the fiscal year in which they are paid and by the fund in which the employee works. The District contributions for the year ended June 30, 2024, 2023, and 2022 were $1,765,387, $1,620,563, and $6,068,069, respectively. The contributions for the year ended June 30, 2022 included one-time contributions of $4,732,278 to eligible and approved employees 403(b) accounts based on District years of service since July 1, 2011.

Upon District retirement, an eligible and approved employee may use funds, including those they contributed to and accumulated in the 403(b) Benefit Plan, to purchase, at their own expense, medical insurance coverage under the District's then-in-effect medical insurance plan at 100% of the District cost of the insurance premium for up to five years or until the employee becomes eligible for Medicare benefits, whichever comes first. If after five years of coverage the retiree is not eligible for Medicare benefits, the retiree may continue to purchase, at their own expense and at a rate set by the Board, medical insurance coverage under the District's then-in-effect medical insurance plan until the retiree becomes eligible for Medicare. In general, to be eligible to purchase medical insurance coverage through the District an employee must have been eligible for District contributions to the 403(b) Benefit Plan, complete at least fifteen consecutive years of service in the District, be employed by the District for each of the five years immediately preceding retirement, retire in good standing from District service, be eligible to and, in fact, retire from the URS within 45 days of retirement from District service, be eligible for medical insurance benefits with the District at the time of District retirement, have been eligible for medical insurance benefits with the District during each of the five years immediately preceding District retirement, and not be eligible for Medicare benefits.

Voluntary Contribution Plans – The District allows its employees to voluntarily contribute to a variety of deferred compensation and other investment plans. The majority of employees utilize the 401(k), 457, Traditional IRA, and Roth IRA plans administered and held by URS. Employee contributions to URS 401(k) plans for the years ending June 30, 2024, 2023, and 2022 were $2,564,228, $2,283,242, and $2,181,723, respectively. Employee contributions to URS 457 plans for the years ending June 30, 2024, 2023, and 2022 were $289,672, $220,758, and $267,418, respectively. Employee contributions to URS Traditional IRA plans for the years ending June 30, 2024, 2023, and 2022 were $26,485, $16,680, and $13,210, respectively. Employee contributions to URS Roth IRA plans for the years ending June 30, 2024, 2023, and 2022, were $587,684, $509,679, and $498,188, respectively.

Early Retirement Incentive Plans – The District introduced two early retirement incentive plan options on June 10, 2015, and a third plan option on December 1, 2020. Early Incentive Plan Option 1 (ERIP Option 1) has been in effect since July 1, 2015, Early Incentive Plan Option 2 (ERIP Option 2) has been in effect since July 1, 2017, and Early Incentive Plan Option 3 (ERIP Option 3) has been in effect since December 1, 2020.

To be eligible under ERIP Option 1, employees must have commenced their initial period of employment with the District prior to July 1, 2006, complete at least fifteen consecutive years of service in the District, be employed by the District for each of the five years immediately preceding retirement, retire in good standing from District service, and be eligible to and, in fact, retire under the URS within 45 days of retirement from District service. In addition, to be eligible for the Medicare bridge component, as more fully described below, an employee must be eligible for medical insurance benefits with the District at the time of retirement and for each of the five years immediately preceding retirement. Furthermore, all persons initially employed prior to

July 1, 2006 must have been an employee of the District on January 9, 2013 and must have had at least some years of service credit with URS on December 1, 2014 to be potentially eligible. Any such persons employed by the District on January 9, 2013 who leave employment with the District for any reason except for an authorized and approved leave of absence prior to being eligible for the ERIP Option 1 is deemed to have forfeited all rights to the ERIP Option 1 regardless of whether they are subsequently re-employed by the District.

The ERIP Option 1 is comprised of three components: (a) the base compensation; (b) the Social Security bridge; and (c) the Medicare bridge. The base compensation payment is calculated as 1.5% multiplied by the employee's years of service credit in URS, up to a maximum of 30, multiplied by the employee's base annual contract amount with the District. The amount of the Social Security bridge payment is 10% of the employee's base annual contract amount with the District for up to five years or until the employee becomes eligible for full Social Security benefits, whichever comes first. The payments for both the base compensation and Social Security bridge are paid annually over a period of five years. The Medicare bridge benefit is single or two-party coverage under the District's then in effect medical insurance plan for up to five years or until the employee becomes eligible for Medicare, whichever comes first. An employee who is eligible to receive the Medicare bridge benefit may continue to purchase medical insurance coverage through the District until the retiree becomes eligible for Medicare at the percentage rate set annually by the Board which is currently 125% of the District's cost.

To be eligible under ERIP Option 2, employees must have commenced their initial period of employment with the District prior to July 1, 2006, complete at least fifteen consecutive years of service in the District, be employed by the District for each of the five years immediately preceding retirement, retire in good standing from District service, be eligible to and, in fact, retire under the URS within 45 days of retirement from District service, be eligible for medical insurance benefits with the District at the time of retirement, and have been eligible for medical insurance benefits with the District during each of the five years immediately preceding retirement. In addition, all persons initially employed prior to July 1, 2006 must have been an employee of the District on January 9, 2013 and must have had at least some years of service credit with URS on December 1, 2014 to be potentially eligible. Any such persons employed by the District on January 9, 2013 who leave employment with the District for any reason except for an authorized and approved leave of absence prior to being eligible for the ERIP Option 2 are deemed to have forfeited all rights to the ERIP Option 2 regardless of whether they are subsequently re-employed by the District.

The ERIP Option 2 is comprised of two components: (a) the base compensation; and (b) the Social Security bridge. The base compensation payment is calculated as 3.0% multiplied by the employee's years of service credit in URS, up to a maximum of 30, multiplied by the employee's base annual contract amount with the District. The amount of the Social Security bridge payment is 10% of the employee's base annual contract amount with the District for up to five years or until the employee becomes eligible for full Social Security benefits, whichever comes first. The payments for both the base compensation and Social Security bridge are paid annually over a period of five years. An employee who receives benefits under ERIP Option 2 is not eligible to purchase medical insurance coverage through the District after retirement.

To be eligible under ERIP Option 3, employees must have commenced their initial period of employment with the District prior to July 1, 2011, complete at least fifteen consecutive years of service in the District, be employed by the District for each of the five years immediately preceding retirement, retire in good standing from District service, and be eligible to and, in fact, retire from URS within 45 days of retirement from District service. In addition, to be eligible to purchase medical insurance through the District subsequent to retirement

an employee must be eligible for medical insurance benefits with the District at the time of retirement and for each of the five years immediately preceding retirement. Furthermore, all persons initially employed prior to July 1, 2011 must have been an employee of the District on January 9, 2013 and must have had at least some years of service credit with URS on December 1, 2014 to be potentially eligible. Any such persons employed by the District on January 9, 2013 who leave employment with the District for any reason except for an authorized and approved leave of absence prior to being eligible for the ERIP Option 3 is deemed to have forfeited all rights to the ERIP Option 3 regardless of whether they are subsequently re-employed by the District.

The ERIP Option 3 is comprised of two components: (a) the base compensation; and (b) the Social Security bridge. The base compensation payment is calculated as 1.5% multiplied by the employee's years of service credit in URS, up to a maximum of 30, multiplied by the employee's base annual contract amount with the District. The amount of the Social Security bridge payment is 10% of the employee's base annual contract amount with the District for up to five years or until the employee becomes eligible for full Social Security benefits, whichever comes first. The payments for both the base compensation and Social Security bridge are paid annually over a period of five years. An eligible retiree may purchase, at their own expense, medical insurance coverage through the District until the retiree becomes eligible for Medicare at 100% of the District cost for up to five years after retirement and thereafter at a rate set annually by the Board which is currently 125% of the District's cost.

Projections of the ERIP Option 1, ERIP Option 2, and ERIP Option 3 benefits for financial reporting purposes are based on substantive agreements between the District and its eligible employees. The actuarial methods and assumptions used included techniques that are designed to reduce short-term volatility in the actuarial accrued liability, consistent with the long-term perspective of the calculations. The base compensation and Social Security bridge components for both ERIP Option 1, ERIP Option 2, and ERIP Option 3 are accounted for as a pension liability under GASB Statement No. 73, *Accounting and Financial Reporting for Pensions and Related Assets That Are Not Within the Scope of GASB Statement No. 68, and Amendments to Certain Provisions of GASB Statements No. 67 and No. 68*. The Medicare bridge component of ERIP Option 1 and the option allowing retirees to purchase medical insurance component of ERIP Option 3 are accounted for as a pension liability under GASB Statements No. 74, *Financial Reporting for Postemployment Benefits Plans Other Than Pension Plans,* and No. 75, *Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions.*

The most recent actuarial valuation for the base compensation and Social Security bridge components for ERIP Option 1, ERIP Option 2, and ERIP Option 3 was as of June 30, 2024 and the total other post-employee benefit (OPEB) liability was calculated as $31,634,479, and is recorded as a long-term liability on the Statement of Net Position. The valuation used a discount rate of 3.96% based on the Bond Buyer General Obligation 20-Bond Municipal Index, the Entry Age Normal actuarial cost method, inflation at 2.30%, and salary merit scale as used in the actuarial valuation of URS OPEB plans.
The following presents the District's total OPEB liability for the base compensation and Social Security bridge components for ERIP Option 1, ERIP Option 2, and ERIP Option 3 calculated using the discount rate of

3.96%, as well as what the District's total OPEB liability would be if it were calculated using a discount rate that is 1-percentage-point lower (2.96%) or 1-percentage-point higher (4.96%) than the current rate:

	1.00% Decrease (2.96%)	Discount Rate (3.96%)	1.00% Increase (4.96%)
Total OPEB liability	$ 33,274,643	$ 31,634,479	$ 30,028,381

The most recent actuarial valuation for the Medicare bridge component of ERIP Option 1 and the option allowing retirees to purchase medical insurance component of ERIP Option 3 was as of June 30, 2024 and the total OPEB liability was calculated as $23,703,612 and is recorded as a long-term liability on the Statement of Net Position. The valuation used a discount rate of 3.96% based on the Bond Buyer General Obligation 20-Bond Municipal Index, the Entry Age Normal actuarial cost method, inflation at 2.30%, salary merit scale as used in the actuarial valuation of URS OPEB plans, depending on years of service, and medical trend information derived from the 'Getzen Model' published by the Society of Actuaries.

The following presents the District's total OPEB liability for the Medicare bridge component of ERIP Option 1 and the option allowing retirees to purchase medical insurance component of ERIP Option 3 calculated using the discount rate of 3.96%, as well as what the District's total OPEB liability would be if it were calculated using a discount rate that is 1-percentage-point lower (2.96%) or 1-percentage-point higher (4.96%) than the current rate:

	1.00% Decrease (2.96%)	Discount Rate (3.96%)	1.00% Increase (4.96%)
Total OPEB liability	$ 24,642,800	$ 23,703,612	$ 22,749,519

The following presents the District's total OPEB liability for the Medicare bridge component of ERIP Option 1 and the option allowing retirees to purchase medical insurance component of ERIP Option 3 calculated using the current healthcare cost trend rates as well as what the District's total OPEB liability would be if it were calculated using trend rates that are 1-percentage-point lower or 1-percentage-point higher than the current trend rates:

	1.00% Decrease	Discount Rate	1.00% Increase
Total OPEB liability	$ 22,154,453	$ 23,703,612	$ 25,382,444

Payments to retirees and related health plans under ERIP Option 1, ERIP Option 2, and ERIP Option 3 for the years ended June 30, 2024, 2023, and 2022, were $3,250,776, $2,884,624, and $1,625,673, respectively. Although the District finances the obligations for ERIP Option 1, and ERIP Option 2, and ERIP Option 3 on a pay-as-you-go basis, it has assigned $5,000,000 of its *General Fund* balance for this purpose.

6. RISK MANAGEMENT

The District is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries; and natural disasters. The District has joined with other public entities in a

common risk management and insurance program operated by the State of Utah Division of Risk Management. The District pays experience-rated premiums to this risk pool, the Utah State Risk Management Fund, for its general insurance coverage. The pool is self sustaining through member premiums and reinsures through commercial companies for claims in excess of specified amounts for certain types of risks. The District is subject to a minimal deductible for claims of the risk pool. Settled claims resulting from these risks have not exceeded commercial insurance coverage in any of the past five fiscal years.

The District also participates in the Utah School Boards Risk Management Mutual Insurance Association which is a risk pool for worker's compensation coverage. Unemployment compensation is handled on a cost of benefits reimbursement basis with the State of Utah. The District has purchased commercial insurance for other risks of loss including employee health and accident insurance, cyber incidents, and identity theft.

7. LONG-TERM DEBT

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

	Beginning Balance	Additions	Reductions	Ending Balance	Noncurrent Liabilities Due Within One Year
Governmental activities					
Bonds payable					
General obligation bonds	$ 208,420,000	$ 70,085,000	$ (33,080,000)	$ 245,425,000	$ 32,640,000
Lease revenue bonds	127,320,000	-	(6,430,000)	120,890,000	6,755,000
Deferred amounts on issuance premium	43,969,810	4,963,546	(4,136,270)	44,797,086	-
Deferred amounts on refunding	(1,120,812)	-	392,655	(728,157)	-
Total bonds payable, net	378,588,998	75,048,546	(43,253,615)	410,383,929	39,395,000
Lease obligations	1,245,585	1,078,037	(504,371)	1,819,251	470,664
Leave benefits payable	7,807,729	7,954,886	(7,026,956)	8,735,659	7,862,093
Early retirement incentive payments payable	31,401,180	3,175,295	(2,941,996)	31,634,479	3,244,431
Early retirement health insurance payable	23,468,965	543,427	(308,780)	23,703,612	380,360
Total governmental activities long-term liabilities	$ 442,512,457	$ 87,800,191	$ (54,035,718)	$ 476,276,930	$ 51,352,548

Payments on the general obligation bonds are made by the *Debt Service Fund* from property taxes and earnings on investments. Payments on the lease revenue bonds are made by the *Capital Projects Fund* from property taxes and other available resources. Employee benefits are paid by the fund in which the employee works.

General Obligation Bonds – General obligation bonds are direct obligations and pledge the full faith and credit of taxpayers of the District under the provisions of the Local Government Bonding Act (*Utah Code* 11-

14) and as such are rated AAA. In addition, as of the date of this report, the District has an underlying rating of AAA from Fitch Ratings and an underlying rating of Aa2 and an enhanced rating of Aaa from Moody's Investors Service.

In the event of District default on general obligation bond payments, the Local Government Bonding Act and the School District Bond Guaranty (*Utah Code* 53G-4) entitle bondholders to receive payment of amounts due on the bonds from the State of Utah. The ultimate liability for payment of the bonds remains with the District. To reimburse the State for any payments made to bondholders pursuant to the State's guaranty, the State could withhold state funding, draw on District resources that are legally available (such as unrestricted fund balances), compel the District to levy taxes, and/or impose financial penalties on the District.

The District issues general obligation bonds to finance the purchase, acquisition, and/or construction of major capital assets. Outstanding general obligation bonds at June 30, 2024 are as follows:

Series	Dated	Original Amount	Rates	Maturity Date	Balance
Series 2023	August 23, 2023	$ 70,085,000	2.00% to 5.00%	July 1, 2033	$ 59,425,000
Series 2022	August 24, 2022	100,500,000	2.00% to 5.00%	July 1, 2037	87,170,000
Series 2021	August 25, 2021	38,030,000	2.00% to 5.00%	July 1, 2036	14,490,000
Series 2020	August 26, 2020	20,000,000	1.00% to 4.00%	July 1, 2035	14,960,000
Series 2019	August 28, 2019	59,415,000	2.00% to 5.00%	July 1, 2034	36,855,000
Series 2017C	December 5, 2017	37,455,000	2.00% to 5.00%	July 1, 2026	14,035,000
Series 2017B	August 22, 2017	10,000,000	2.13% to 5.00%	July 1, 2032	3,885,000
Series 2015	August 18, 2015	19,260,000	3.00% to 5.00%	July 1, 2030	1,260,000
Series 2014C	October 22, 2014	20,000,000	2.00% to 5.00%	July 1, 2029	4,270,000
Series 2014B	March 25, 2014	15,000,000	2.00% to 5.00%	July 1, 2028	9,075,000
			Total outstanding general obligation bonds payable		$ 245,425,000

The debt service requirements to maturity for the general obligation bonds are shown below:

Year Ending June 30	Principal	Interest	Total
2025	$ 32,640,000	$ 10,561,113	$ 43,201,113
2026	32,870,000	8,998,388	41,868,388
2027	33,215,000	7,433,813	40,648,813
2028	35,695,000	5,839,863	41,534,863
2029	13,390,000	4,145,232	17,535,232
2030-2037	97,615,000	14,263,590	111,878,590
Totals	$ 245,425,000	$ 51,241,999	$ 296,666,999

On August 23, 2023 the District issued $70,085,000 of Series 2023 General Obligation School Building Bonds. The total amount issued was authorized at a bond election on November 6, 2018 for the purpose of raising money for purchasing one or more school sites, constructing buildings, and improving existing school property under the charge of the Board.

Legal Debt Limit – The general obligation indebtedness of the District is limited by Utah State Law to 4.0% of the fair market value of the total taxable property in the District. The legal debt limit and additional debt incurring capacity of the District, based on estimated fair market values for the calendar year 2023 is calculated as follows:

2023 Fair market value of properties within District (1)	$ 29,390,766,568
Utah State Law debt limit	4.0%
Legal debt limit	1,175,630,663
Less general obligation debt outstanding, net of deferred amounts	(289,493,929)
Additional debt incurring capacity	$ 886,136,734

(1) Valuation includes the value associated with the fees in lieu of ad valorem taxes for motor vehicles and other tangible personal property.

Lease Revenue Bonds – Lease revenue bonds are obligations of the Local Building Authority for which the District is considered to be financially accountable. As of the date of this report, the Local Building Authority has a rating of AA+ from Fitch Ratings and Aa3 from Moody's Investors Service.

The District issues lease revenue bonds to finance the purchase, acquisition, and/or construction of major capital assets. Outstanding lease revenue bonds at June 30, 2024 are as follows:

Series	Dated	Original Amount	Rates	Maturity Date	Balance
Series 2023	March 9, 2023	$ 97,075,000	2.00% to 5.00%	July 1, 2038	$ 92,575,000
Series 2020	May 12, 2020	35,340,000	2.00% to 5.00%	July 1, 2035	28,315,000
				Total outstanding lease revenue bonds payable	$ 120,890,000

Projects financed through the issuance of lease revenue bonds are pledged as collateral until the debt is repaid. The Local Building Authority issued lease revenue bonds to construct Spring Canyon Middle School and a major portion of the rebuild of Payson High School. Interest on the bonds are payable semi-annually and annual requirements to amortize the lease revenue bonds outstanding are as follows:

Year Ending June 30	Principal	Interest	Total
2025	$ 6,755,000	$ 5,754,588	$ 12,509,588
2026	7,090,000	5,416,838	12,506,838
2027	7,440,000	5,062,338	12,502,338
2028	7,820,000	4,690,338	12,510,338
2029	8,205,000	4,299,336	12,504,336
2030-2038	83,580,000	19,512,700	103,092,700
Totals	$ 120,890,000	$ 44,736,138	$ 165,626,138

Lease Obligations – The District entered into a lessee agreement with a third-party vendor to supply and maintain its vehicle fleet. The term of each individual vehicle lease is not to exceed five years. As of June 30, 2024 the liability, which is measured at the present value of payments expected to be made during the lease term, was $1,819,251.

The annual requirements to amortize the lease liability outstanding as of June 30, 2024, including interest payments, are as follows:

Year Ending June 30	Principal	Interest	Total
2025	$ 470,664	$ 112,998	$ 583,662
2026	413,430	102,407	515,837
2027	396,446	98,412	494,858
2028	251,569	60,696	312,265
2029-2037	182,613	39,692	222,305
Totals	$ 1,714,722	$ 414,205	$ 2,128,927

8. 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 are 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 immaterial.

9. BUDGET CONVERSION

The original and final budgets presented to the Board and subsequently adopted by the Board were presented using a simplified budget report format. As such, the District budget reports are not comparable in presentation to the budget information as shown in the financial statements. The budget information presented in the financial statements has been converted from the District budget presentation format to be in accordance with accounting principles generally accepted in the United States of America (GAAP).

10. SUBSEQUENT EVENT

Issuance of Bonds – On August 28, 2024 the District issued Series 2024 General Obligation School Building Bonds in the amount of $13,980,000. The total amount issued was authorized at a bond election on November 6, 2018 for the purpose of paying all or a portion of the costs to construct or purchase buildings, or purchase school sites, or furnish schools or improve existing school property under the charge of the Board.

REQUIRED SUPPLEMENTARY INFORMATION

NEBO SCHOOL DISTRICT
Required Supplementary Information
Last 10 Valuation Dates

Utah Retirement Systems
Schedule of Proportionate Share of Net Pension Liability

	December 31,									
	2023	**2022**	**2021**	**2020**	**2019**	**2018**	**2017**	**2016**	**2015**	**2014**
Non-Contributory Plan:										
Share of the net pension liability (asset)	4.0451160%	3.9463800%	3.9453125%	3.8332080%	3.7948422%	3.4331375%	3.4582051%	3.3590183%	3.3321593%	3.2601837%
Share of the net pension liability (asset)	$ 82,883,871	$ 85,589,355	$ (26,956,123)	$ 51,101,333	$ 84,310,079	$ 127,730,469	$ 84,565,640	$ 108,862,992	$ 104,672,666	$ 81,913,050
Covered employee payroll	$ 107,161,269	$ 101,466,024	$ 100,603,042	$ 96,333,550	$ 93,902,623	$ 90,467,980	$ 91,022,609	$ 90,337,715	$ 89,442,920	$ 89,824,967
Share of the net pension liability (asset) as a percentage of its covered employee payroll	77.34%	84.35%	-26.79%	53.05%	89.78%	141.19%	92.91%	120.51%	117.03%	91.19%
Net position as a percentage of the total pension liability	92.49%	91.60%	102.70%	94.30%	90.10%	84.10%	89.20%	84.90%	84.50%	87.20%
Contributory Plan:										
Share of the net pension liability (asset)	0.0000000%	0.0000000%	0.0000000%	0.0000000%	0.0000000%	0.1868411%	0.2742856%	0.2223368%	0.1814883%	0.4333141%
Share of the net pension liability (asset)	$ -	$ -	$ -	$ -	$ -	$ 132,658	$ 18,049	$ 121,831	$ 113,730	$ 47,512
Covered employee payroll	$ -	$ -	$ -	$ -	$ -	$ 36,261	$ 62,408	$ 59,601	$ 57,491	$ 162,577
Share of the net pension liability (asset) as a percentage of its covered employee payroll	0.00%	0.00%	0.00%	0.00%	0.00%	365.84%	28.92%	204.41%	197.82%	29.22%
Net position as a percentage of the total pension liability	0.00%	0.00%	0.00%	0.00%	0.00%	91.40%	99.20%	93.40%	92.40%	98.70%
Tier 2 Plan:										
Share of the net pension liability (asset)	2.6876677%	2.6129349%	2.6068634%	2.5326027%	2.5973543%	2.6948295%	2.6741210%	2.4545353%	2.4990808%	2.5503165%
Share of the net pension liability (asset)	$ 5,231,226	$ 2,845,208	$ (1,103,321)	$ 364,259	$ 584,164	$ 1,154,138	$ 235,770	$ 273,802	$ (5,455)	$ (77,286)
Covered employee payroll	$ 69,485,385	$ 57,378,335	$ 48,605,623	$ 40,586,603	$ 36,179,086	$ 31,712,573	$ 26,249,188	$ 20,129,255	$ 16,136,697	$ 12,476,244
Share of the net pension liability (asset) as a percentage of its covered employee payroll	7.53%	4.96%	-2.27%	0.90%	1.61%	3.64%	0.90%	1.36%	-0.03%	-0.62%
Net position as a percentage of the total pension liability	89.58%	92.30%	103.80%	98.30%	96.50%	90.80%	97.40%	95.10%	100.20%	103.50%

NEBO SCHOOL DISTRICT
Required Supplementary Information
Last 10 Fiscal Years

Utah Retirement Systems
Schedule of Contributions

	June 30,									
	2024	**2023**	**2022**	**2021**	**2020**	**2019**	**2018**	**2017**	**2016**	**2015**
Non-Contributory Plan:										
Actuarial determined contributions	$ 24,467,913	$ 22,624,069	$ 21,921,872	$ 21,617,262	$ 20,761,663	$ 20,362,792	$ 19,472,884	$ 18,678,014	$ 19,727,115	$ 19,178,613
Contributions in relation to the contractually required contributions	24,467,913	22,624,069	21,921,872	21,617,262	20,761,663	20,362,792	19,472,884	18,678,014	19,727,115	19,178,613
Contribution deficiency (excess)	-	-	-	-	-	-	-	-	-	-
Covered employee payroll	111,461,303	103,138,106	99,856,153	98,683,952	94,811,813	93,315,062	89,283,760	85,630,840	90,440,131	88,738,926
Contributions as a percentage of covered employee payroll	21.95%	21.94%	21.95%	21.91%	21.90%	21.82%	21.81%	21.81%	21.81%	21.61%
Contributory Plan:										
Actuarial determined contributions	$ -	$ 4,562	$ -	$ 733	$ -	$ 916	$ 11,204	$ 9,853	$ 10,415	$ 9,932
Contributions in relation to the contractually required contributions	-	4,562	-	733	-	916	11,204	9,853	10,415	9,932
Contribution deficiency (excess)	-	-	-	-	-	-	-	-	-	-
Covered employee payroll	-	22,994	-	3,829	-	5,173	63,300	55,664	58,900	57,411
Contributions as a percentage of covered employee payroll	0.00%	0.00%	0.00%	19.14%	0.00%	17.71%	17.70%	17.70%	17.68%	17.30%
Tier 2 Plan:										
Actuarial determined contributions	$ 15,230,273	$ 12,486,078	$ 10,087,568	$ 8,456,939	$ 7,237,981	$ 6,456,916	$ 5,489,466	$ 3,831,628	$ 3,390,050	$ 2,637,440
Contributions in relation to the contractually required contributions	15,230,273	12,486,078	10,087,568	8,456,939	7,237,981	6,456,916	5,489,466	3,831,628	3,390,050	2,637,440
Contribution deficiency (excess)	-	-	-	-	-	-	-	-	-	-
Covered employee payroll	76,748,685	63,225,328	52,103,533	44,255,829	38,167,631	34,340,036	29,814,719	21,098,630	18,582,991	14,540,241
Contributions as a percentage of covered employee payroll	19.84%	19.75%	19.36%	19.11%	18.96%	18.80%	18.41%	18.16%	18.24%	18.14%
Tier 2 DC Only Plan:										
Actuarial determined contributions	$ 1,462,354	$ 1,084,232	$ 843,273	$ 759,233	$ 605,231	$ 517,694	$ 413,387	$ 305,457	$ 280,027	$ 182,009
Contributions in relation to the contractually required contributions	1,462,354	1,084,232	843,273	759,233	605,231	517,694	413,387	305,457	280,027	182,009
Contribution deficiency (excess)	-	-	-	-	-	-	-	-	-	-
Covered employee payroll	14,529,543	10,808,325	8,372,816	7,577,172	6,032,796	5,152,491	4,114,734	3,044,603	2,794,177	1,801,117
Contributions as a percentage of covered employee payroll	10.06%	10.03%	10.07%	10.02%	10.03%	10.05%	10.05%	10.03%	10.02%	10.11%

NEBO SCHOOL DISTRICT
Required Supplementary Information
Last 10 Fiscal Years

Early Retirement Incentive Payments
Schedule of Changes in Total Pension Liability and Related Ratios

	June 30,									
	2024	2023	2022	2021	2020 (1)	2019	2018	2017	2016	2015
Total Pension Liability:										
Service cost	$ 953,138	$ 1,098,234	$ 1,508,316	$ 735,588	$ -	$ 739,957	not available	not available	not available	not available
Interest on total pension liability	1,127,338	1,136,756	821,501	1,184,246	-	1,259,921	not available	not available	not available	not available
Effect of plan changes	-	-	-	8,152,612	-	-	not available	not available	not available	not available
Effect of economic/demographic gains or (losses)	275,239	-	(4,525,299)	(2,042,574)	-	-	not available	not available	not available	not available
Effect of assumption changes or inputs	840,838	(199,929)	(2,973,960)	1,946,377	-	-	not available	not available	not available	not available
Benefit payments	(2,963,254)	(2,554,760)	(2,163,793)	(1,163,401)	-	(6,686,022)	not available	not available	not available	not available
Net changes in total pension liability	233,299	(519,699)	(7,333,235)	8,812,848	-	(4,686,144)	not available	not available	not available	not available
Total pension liability, beginning	31,401,180	31,920,879	39,254,114	30,441,266	30,441,266	35,127,410	not available	not available	not available	not available
Total pension liability, ending	31,634,479	31,401,180	31,920,879	39,254,114	30,441,266	30,441,266	$ 35,127,410	not available	not available	not available
Covered employee payroll	$ 83,758,819	$ 80,537,326	$ 77,439,736	$ 74,371,307	$ 39,461,361	$ 39,461,361	not available	not available	not available	not available
Total pension liability as a percentage of covered payroll	37.77%	38.99%	41.22%	52.78%	77.14%	77.14%	not available	not available	not available	not available

(1) No actuarial valuation was performed for this year

NEBO SCHOOL DISTRICT
Required Supplementary Information
Last 10 Fiscal Years

Early Retirement Health Insurance Incentive Payments
Schedule of Changes in Total Pension Liability and Related Ratios

	June 30,									
	2024	2023	2022	2021	2020 (1)	2019	2018	2017	2016	2015
Total Pension Liability:										
Service cost	$ 661,720	$ 970,977	$ 940,414	$ 527,817	$ -	$ 531,314	not available	not available	not available	not available
Interest on total pension liability	873,163	840,868	467,113	741,428	-	721,283	not available	not available	not available	not available
Effect of plan changes	-	-	-	-	-	-	not available	not available	not available	not available
Effect of economic/demographic gains or (losses)	(1,549,875)	-	923,962	(239,090)	-	-	not available	not available	not available	not available
Effect of assumption changes or inputs	670,223	(954,370)	(547,054)	2,909,539	-	-	not available	not available	not available	not available
Benefit payments	(420,584)	(338,735)	(914,545)	(970,528)	-	(491,162)	not available	not available	not available	not available
Net changes in total pension liability	234,647	518,740	869,890	2,969,166	-	761,435	not available	not available	not available	not available
Total pension liability, beginning	23,468,965	22,950,225	22,080,335	19,111,169	19,111,169	18,349,734	not available	not available	not available	not available
Total pension liability, ending	23,703,612	23,468,965	22,950,225	22,080,335	19,111,169	19,111,169	$ 18,349,734	not available	not available	not available
Covered employee payroll	$ 83,758,819	$ 80,537,326	$ 77,439,736	$ 74,371,307	$ 30,034,012	$ 30,034,012	not available	not available	not available	not available
Total pension liability as a percentage of covered payroll	28.30%	29.14%	29.64%	29.69%	63.63%	63.63%	not available	not available	not available	not available

(1) No actuarial valuation was performed for this year

Note A. Utah Retirement Systems - Changes in Assumptions

No changes were made in actuarial assumptions from the prior year's valuation.

COMBINING AND INDIVIDUAL FUND STATEMENTS AND SCHEDULES

MAJOR GOVERNMENTAL FUNDS

GENERAL FUND

General Fund - This fund serves as the chief operating fund of the District and is used to account for all financial resources except those required to be accounted for in another fund.

DEBT SERVICE FUND

Debt Service Fund - This fund is used to account for the accumulation of resources and payments of general obligation bond principal and interest. Financing is provided by an annual required property tax levy. Payment of the principal and interest on the bonds when due is guaranteed not only by the full faith and credit and unlimited taxing power of the District, but also the State under the provisions of the Guaranty Act. The Guaranty Act established the Utah School Bond Default Avoidance Program. The State's guaranty is contained in Section 53-A-28-201(2)(a) of the Guaranty Act.

CAPITAL PROJECTS FUND

Capital Projects Fund - This fund is used to account for the costs incurred in acquiring and improving sites, constructing and remodeling facilities, and procuring equipment necessary for providing quality educational programs for all students within the District. Financing is provided by an annual property tax levy and from general obligation bond proceeds. State funds can also be obtained by qualifying under guidelines established for districts determined to be in critical need for constructions building aid. Utah law defines the capital projects fund as the capital outlay fund.

NEBO 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:				
Property taxes	$ 73,265,556	$ 73,964,868	$ 699,312	$ 74,537,700
Earnings on investments	3,500,000	8,172,750	4,672,750	4,862,275
Tuition and fees	608,807	401,297	(207,510)	775,167
Other local sources	4,977,417	3,783,472	(1,193,945)	2,603,187
State sources	331,856,555	316,888,132	(14,968,423)	225,558,763
Federal sources	18,399,976	17,817,023	(582,953)	23,047,587
Total revenues	432,608,311	421,027,542	(11,580,769)	331,384,679
Expenditures:				
Instructional services	279,232,904	243,092,354	(36,140,550)	191,986,044
Supporting services:				
Students	26,923,810	30,139,477	3,215,667	24,222,460
Instructional staff	29,775,023	24,041,996	(5,733,027)	22,031,436
District administration	2,996,016	2,983,058	(12,958)	2,654,937
School administration	22,376,750	22,393,711	16,961	20,287,246
Business	11,170,668	9,926,812	(1,243,856)	9,067,847
Operation and maintenance of facilities	30,897,300	29,820,040	(1,077,260)	28,287,865
Transportation	13,829,913	13,838,024	8,111	14,991,556
Central	126,500	126,351	149	157,571
Total supporting services	138,095,980	133,269,469	(4,826,213)	121,700,918
Capital outlay:				
Land and improvements	1,325,000	9,334,490	8,009,490	989,912
Total capital outlay	1,325,000	9,334,490	8,009,490	989,912
Total expenditures	418,653,884	385,696,313	(32,957,273)	314,676,874
Excess (Deficiency) of revenues over (under) expenditures	13,954,427	35,331,229	21,376,504	16,707,805
Other financing sources (uses):				
Transfers	(22,123,979)	(21,612,232)	511,747	(4,919,968)
Sale of assets	-	82,127	82,127	25,503
Total other financing sources (uses)	(22,123,979)	(21,530,105)	593,874	(4,894,465)
Net change in fund balances	(8,169,552)	13,801,124	21,970,378	11,813,340
Fund balance - beginning	101,793,786	101,793,786	-	89,980,446
Fund balance - ending	$ 93,624,234	$ 115,594,910	$ 21,970,378	$ 101,793,786

NEBO 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:				
Property taxes	$ 46,636,231	$ 47,489,481	$ 853,250	$ 41,568,034
Earnings on investments	1,250,000	997,868	(252,132)	623,015
Total revenues	47,886,231	48,487,349	601,118	42,191,049
Expenditures:				
Purchased Services				
Debt service:				
Bond principal	33,080,000	33,080,000	-	29,855,000
Bond interest	11,496,343	11,496,343	-	9,172,189
Bond issuance costs	-	-	-	133,524
Paying agent fees	25,000	7,000	(18,000)	4,500
Total debt service	44,601,343	44,583,343	(18,000)	39,165,213
Capital outlay:				
Purchased Services	-	1,000,000	1,000,000	-
Equipment	4,500,000	3,500,000	(1,000,000)	2,499,184
Total capital outlay	4,500,000	4,500,000	-	2,499,184
Total expenditures	49,101,343	49,083,343	(18,000)	41,664,397
Excess (Deficiency) of revenues over (under) expenditures	(1,215,112)	(595,994)	619,118	526,652
Other financing sources (uses):				
Refunding bonds issued	-	-	-	21,045,000
Bond premium	-	-	-	2,292,904
Payments to refund bond escrow agent	-	-	-	(23,441,510)
Total other financing sources (uses)	-	-	-	(103,606)
Net change in fund balances	(1,215,112)	(595,994)	619,118	423,046
Fund balance - beginning	1,610,883	1,610,883	-	1,187,837
Fund balance - ending	$ 395,771	$ 1,014,889	$ 619,118	$ 1,610,883

NEBO 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:				
Property taxes	$ 20,687,942	$ 21,469,203	$ 781,261	$ 20,414,194
Earnings on investments	9,500,000	12,203,523	2,703,523	5,411,120
Other local sources	219,000	73,275	(145,725)	211,493
State sources	8,724,108	8,724,108	-	13,909,938
Total revenues	39,131,050	42,470,109	3,339,059	39,946,745
Expenditures:				
Capital outlay:				
Purchased services	400,000	331,047	(68,953)	88,586
Construction and remodeling	175,800,969	140,402,257	(35,398,712)	97,423,868
Land and improvements	10,315,000	994,082	(9,320,918)	5,150,546
Equipment	4,203,873	2,557,866	(1,646,007)	564,553
Total capital outlay	190,719,842	144,285,252	(46,434,590)	103,227,553
Debt service:				
Bond principal	6,430,000	6,430,000	-	1,840,000
Bond interest	6,076,088	6,076,088	-	2,554,740
Bond issuance costs	305,408	305,408	-	1,138,365
Paying agent fees	-	5,500	(5,500)	2,500
Total debt service	12,811,496	12,816,996	(5,500)	5,535,605
Total expenditures	203,531,338	157,102,248	(46,440,090)	108,763,158
Excess (Deficiency) of revenues over (under) expenditures	(164,400,288)	(114,632,139)	49,779,149	(68,816,413)
Other financing sources (uses):				
Transfers	20,865,361	21,552,092	686,731	5,000,000
Bond proceeds	70,085,000	70,085,000	-	176,530,000
Bond premium	4,963,546	4,963,546	-	23,879,614
Sale of assets	4,365,000	3,912,579	(452,421)	392,301
Total other financing sources (uses)	100,278,907	100,513,217	234,310	205,801,915
Net change in fund balances	(64,121,381)	(14,118,922)	50,013,459	136,985,502
Fund balance - beginning	177,414,573	177,414,573	-	40,429,071
Fund balance - ending	$ 113,293,192	$ 163,295,651	$ 50,013,459	$ 177,414,573

NONMAJOR GOVERNMENTAL FUNDS

SPECIAL REVENUE FUNDS

Child Nutrition Fund - The purpose of this fund is to account for the food service activities of the District as required by State and Federal law. Financing is provided by local sales along with substantial subsidies from the State of Utah and the U.S. Government to help ensure that students receive low-cost, nutritionally balanced meals.

School Activity Fund - The purpose of this fund is to account for the revenues received and expenditures made at individual District schools.

Non K-12 Programs Fund - The purpose of this fund is to account for the costs of programs that are not part of the basic educational program of kindergarten, elementary, and secondary students. Included in the fund are Federal and State funded programs for Special-Education Preschool, Adult Education and other non K-12 programs. The costs associated with providing recreational programs within the District are also included in this fund. The recreational programs are financed by a portion of the Board Local property tax levy. Fees charged to users of services provide additional funds as necessary.

Pass-Through Taxes Fund - This funds is used to account for property taxes levied by the District, but remitted directly to the state for charter schools and to redevelopment agencies located within the boundaries of the District. Charter school taxes are levied as mandated by Utah Code 53A-1 and incremental taxes are levied as authorized by Utah Code 17C-1. Pass-through taxes are recorded as revenue with an equivalent amount of expenditure representing the fact that these amounts are forwarded directly to the state for charter schools and to redevelopment agencies by the Utah County Treasurer, and used at those entities' discretion.

Nebo Education Foundation - The purpose of this fund is to account for donations received on behalf of the District. The Foundation was formed to provide a continuing organization, outside the public school system, for the benefit of the students of Nebo School District. The Foundation is an independently organized nonprofit corporation under a Utah Charter and its activities and records are operated and maintained separate from the District. The Foundation is overseen by a twenty member Board of Trustees which includes one member of the Nebo School District Board of Education, the Superintendent of the District, and two non-voting employees of the District. All Board of Trustees members are elected by the current members of the Board of Trustees. The Board of Trustees has the exclusive care, custody, and control of the Foundation's properties and exercises all of the powers granted by the laws of the State of Utah, its Articles of Incorporation, and the Bylaws.

NEBO SCHOOL DISTRICT
Combining Balance Sheet
Nonmajor Governmental Funds
June 30, 2024
With Comparative Totals for 2023

	Special Revenue Funds					2024	2023
	Child Nutrition	School Activity	Non K-12 Programs	Pass-Through Taxes	Nebo Education Foundation	Total Nonmajor Governmental Funds	Total Nonmajor Governmental Funds
Assets:							
Cash and investments	$ 11,119,196	$ 12,525,922	$ 2,935,676	$ -	$ 963,820	$ 27,544,614	$ 29,359,127
Receivables:							
Property taxes	-	-	2,404,261	2,450,200	-	4,854,461	3,975,460
State	385,773	-	14,632	-	-	400,405	-
Federal	74,182	-	620,344	-	-	694,526	83,182
Inventories	930,694	-	-	-	-	930,694	1,191,413
Total assets	$ 12,509,845	$ 12,525,922	$ 5,974,913	$ 2,450,200	$ 963,820	$ 34,424,700	$ 34,609,182
Liabilities:							
Accounts payable	$ -	$ -	$ 72,123	$ -	$ -	$ 72,123	$ 14,106
Unearned revenue:							
State	-	-	188,339	-	-	188,339	341,136
Total liabilities	-	-	260,462	-	-	260,462	355,242
Deferred inflows of resources:							
Unavailable property tax revenue	-	-	77,255	-	-	77,255	64,131
Property taxes levied for future year	-	-	2,302,193	2,450,200	-	4,752,393	3,882,146
Total deferred inflows of resources	-	-	2,379,448	2,450,200	-	4,829,648	3,946,277
Fund balances:							
Nonspendable:							
Inventories	930,694	-	-	-	-	930,694	1,191,413
Restricted for:							
Child nutrition services	11,579,151	-	-	-	-	11,579,151	10,671,570
Other purposes	-	-	3,335,003	-	765,560	4,100,563	3,968,750
Assigned to:							
Schools	-	12,525,922	-	-	-	12,525,922	14,315,624
Other purposes	-	-	-	-	198,260	198,260	160,306
Total fund balances	12,509,845	12,525,922	3,335,003	-	963,820	29,334,590	30,307,663
Total liabilities, deferred inflows of resources, and fund balances	$ 12,509,845	$ 12,525,922	$ 5,974,913	$ 2,450,200	$ 963,820	$ 34,424,700	$ 34,609,182

NEBO SCHOOL DISTRICT
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
Nonmajor Governmental Funds
Year Ended June 30, 2024
With Comparative Totals for 2023

	Special Revenue Funds					2024	2023
	Child Nutrition	School Activity	Non K-12 Programs	Pass-Through Taxes	Nebo Education Foundation	Total Nonmajor Governmental Funds	Total Nonmajor Governmental Funds
Revenues:							
Property taxes	$ -	$ -	$ 2,512,985	$ 2,185,697	$ -	$ 4,698,682	$ 4,099,930
Earnings on investments	531,017	564,918	164,758	-	60,512	1,321,205	722,437
Tuition and fees	-	-	240,028	-	-	240,028	260,333
Food sales	3,876,687	-	-	-	-	3,876,687	3,500,078
Other local sources	-	13,410,120	248,275	-	268,421	13,926,816	15,210,425
State sources	3,570,332	-	4,038,007	-	-	7,608,339	5,398,242
Federal sources	7,457,241	-	795,966	-	-	8,253,207	7,883,726
Total revenues	15,435,277	13,975,038	8,000,019	2,185,697	328,933	39,924,964	37,075,171
Expenditures:							
Current:							
Instructional services	-	15,764,740	7,498,682	-	-	23,263,422	19,643,029
Noninstructional services	-	-	-	2,185,697	720,643	2,906,340	2,238,509
Child nutrition services	14,788,415	-	-	-	-	14,788,415	13,091,177
Total expenditures	14,788,415	15,764,740	7,498,682	2,185,697	720,643	40,958,177	34,972,715
Excess (Deficiency) of revenues over (under) expenditures	646,862	(1,789,702)	501,337	-	(391,710)	(1,033,213)	2,102,456
Other financing sources (uses):							
Transfers	-	-	60,140		-	60,140	(80,032)
Sale of assets	-	-	-	-	-	-	44,700
Total other financing sources (uses)	-	-	60,140	-	-	60,140	(35,332)
Net change in fund balances	646,862	(1,789,702)	561,477	-	(391,710)	(973,073)	2,067,124
Fund balances - beginning	11,862,983	14,315,624	2,773,526	-	1,355,530	30,307,663	28,240,539
Fund balances - ending	$ 12,509,845	$ 12,525,922	$ 3,335,003	$ -	$ 963,820	$ 29,334,590	$ 30,307,663

NEBO SCHOOL DISTRICT
Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual
Child Nutrition
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:				
Earnings on investments	$ 750,000	$ 531,017	$ (218,983)	$ 325,055
Food sales	3,525,000	3,876,687	351,687	3,500,078
State sources	2,500,000	3,570,332	1,070,332	1,819,107
Federal sources	6,888,985	7,457,241	568,256	7,500,410
Total revenues	13,663,985	15,435,277	1,771,292	13,144,650
Expenditures:				
Salaries	5,660,060	5,291,997	(368,063)	4,717,011
Benefits	1,690,000	1,446,430	(243,570)	1,343,126
Purchased services	865,500	613,028	(252,472)	309,406
Supplies	685,000	585,068	(99,932)	792,200
Food	5,477,500	5,672,697	195,197	4,723,805
Equipment	500,000	172,734	(327,266)	273,186
Other	1,000,000	1,006,461	6,461	932,443
Total expenditures	15,878,060	14,788,415	(1,089,645)	13,091,177
Excess (Deficiency) of revenues over (under) expenditures	(2,214,075)	646,862	2,860,937	53,473
Other financing sources (uses):				
Transfers	1,000,000	-	1,000,000	-
Sale of assets	10,000	-	10,000	44,700
Total other financing sources (uses)	1,010,000	-	1,010,000	44,700
Net change in fund balances	(1,204,075)	646,862	3,870,937	98,173
Fund balances - beginning	11,862,983	11,862,983	-	11,764,810
Fund balances - ending	$ 10,658,908	$ 12,509,845	$ 3,870,937	$ 11,862,983

NEBO SCHOOL DISTRICT
Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual
School Activity
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:				
Earnings on investments	$ 250,000	$ 564,918	$ 314,918	$ 354,607
Other local revenue	17,250,000	13,410,120	(3,839,880)	14,525,100
Total revenues	17,500,000	13,975,038	(3,524,962)	14,879,707
Expenditures:				
Purchased services	500,000	312,377	(187,623)	250,127
Supplies	16,000,000	14,948,238	(1,051,762)	12,919,370
Equipment	1,000,000	504,125	(495,875)	415,635
Total expenditures	17,500,000	15,764,740	(1,735,260)	13,585,132
Net change in fund balances	-	(1,789,702)	(1,789,702)	1,294,575
Fund balances - beginning	14,315,624	14,315,624	-	13,021,049
Fund balances - ending	$ 14,315,624	$ 12,525,922	$ (1,789,702)	$ 14,315,624

NEBO SCHOOL DISTRICT
Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual
Non K-12 Programs
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:				
Property taxes	$ 2,468,104	$ 2,512,985	$ 44,881	$ 2,403,846
Earnings on investments	75,000	164,758	89,758	96,404
Tuition and fees	202,650	240,028	37,378	260,333
Other local revenue	500,000	248,275	(251,725)	164,369
State sources	4,214,831	4,038,007	(176,824)	3,579,135
Federal sources	675,622	795,966	120,344	383,316
Total revenues	8,136,207	8,000,019	(136,188)	6,887,403
Expenditures:				
Salaries	5,424,604	5,571,325	146,721	4,512,263
Benefits	1,809,061	1,445,344	(363,717)	1,225,840
Purchased services	687,611	132,369	(555,242)	62,226
Supplies	335,512	316,622	(18,890)	232,074
Equipment	25,000	28,429	3,429	10,261
Other	-	4,593	4,593	15,233
Total expenditures	8,281,788	7,498,682	(783,106)	6,057,897
Excess (Deficiency) of revenues over (under) expenditures	(145,581)	501,337	646,918	829,506
Other financing sources (uses)				
Transfers	258,615	60,140	198,475	(80,032)
Total other financing sources (uses)	258,615	60,140	198,475	(80,032)
Net change in fund balances	113,034	561,477	845,393	749,474
Fund balances - beginning	2,773,526	2,773,526	-	2,024,052
Fund balances - ending	$ 2,886,560	$ 3,335,003	$ 845,393	$ 2,773,526

NEBO 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

	2024			2023
	Final Budgeted Amounts	Actual Amounts	Variance with Final Budget	Actual Amounts
Revenues:				
Property taxes	$ 2,290,981	$ 2,185,697	$ (105,284)	$ 1,696,084
Total revenues	2,290,981	2,185,697	(105,284)	1,696,084
Expenditures:				
Other	2,290,981	2,185,697	105,284	1,696,084
Total expenditures	2,290,981	2,185,697	105,284	1,696,084
Net change in fund balances	-	-	-	-
Fund balances - beginning	-	-	-	-
Fund balances - ending	$ -	$ -	$ -	$ -

NEBO SCHOOL DISTRICT
Comparative Statements of Revenues, Expenditures, and Changes in Fund Balances
Nebo Education Foundation
Nonmajor Special Revenue Fund
Years Ended June 30, 2024 and 2023

	2024	2023
Revenues:		
Local sources:		
Contributions	$ 268,421	$ 424,552
Earnings on investments	60,512	42,775
Total revenues	328,933	467,327
Expenditures:		
Grants and scholarships	714,515	530,644
Other expenditures	6,128	11,781
Total expenditures	720,643	542,425
Net change in fund balances	(391,710)	(75,098)
Fund balances - beginning	1,355,530	1,430,628
Fund balances - ending	$ 963,820	$ 1,355,530

Statistical Section

STATISTICAL SECTION

The statistical section presents both financial and non-financial information and trends not available elsewhere in the report. The statistical section is intended to enhance the reader's understanding of the information presented in the financial statements, notes to the financial statements, and other supplementary information presented in this report. The statistical section is comprised of the categories of information presented below.

Financial Trends - These schedules contain information on financial trends to help the reader understand how the District's financial position and financial activities have changed over time.

Revenue Capacity - These schedules present information to help the reader understand the property-tax related information of the District. Information includes property value trends, a list of the largest taxable values within the District, property tax rate trends, and tax collection trends.

Debt Capacity - These schedules present information to help the reader evaluate the District's current levels of outstanding debt as well as assess the District's ability to issue additional debt in the future.

Demographic and Economic Information - These schedules contain information to help the reader understand how the District's population and enrollment has changed over time. It also includes information on student demographics, principal employers in the District, and unemployment trends.

Operating Information - These schedules contain select District operating and infrastructure information including expenditure per student trends, teacher salary schedule and trends, a list of District facilities, and child nutrition program trends.

NEBO SCHOOL DISTRICT
Comparative Statements of Net Position
Governmental Activities
Last 10 Fiscal Years

	Fiscal Year Ended June 30,									
	2024	**2023**	**2022**	**2021**	**2020**	**2019**	**2018**	**2017**	**2016**	**2015**
Assets:										
Cash and investments	$ 360,673,978	$ 335,535,588	$ 176,677,141	$ 155,717,174	$ 162,107,013	$ 104,871,527	$ 99,392,352	$ 83,753,358	$ 78,381,580	$ 73,949,339
Receivables:										
Property taxes	142,100,294	133,610,352	126,225,928	106,526,410	96,738,288	88,179,673	80,430,820	72,111,492	65,982,484	61,834,203
Other local	2,777,040	250,027	230,419	314,758	201,730	517,859	845,422	879,917	462,725	162,359
State	3,846,118	1,885,562	2,089,862	1,706,312	1,361,847	1,531,969	611,384	2,433,159	1,296,420	912,988
Federal	9,859,477	17,412,049	15,360,527	12,052,349	9,320,582	5,620,815	3,805,843	4,092,047	4,641,983	3,694,480
Inventories	2,182,352	2,574,331	1,796,420	1,880,620	2,086,660	1,892,870	1,524,012	1,256,429	1,595,835	1,245,693
Prepaid expenses	-	176,420	192,370	-	68,817	147,150	136,183	22,468	182,816	-
Net pension asset	-	-	28,059,444	-	-	-	-	-	5,455	77,286
Bond issuance costs, net of accumulated amortization	-	-	-	-	-	21,000	-	-	-	-
Capital assets:										
Land, construction in progress, and water stock	354,326,625	214,316,246	116,271,848	158,253,992	138,240,832	70,103,063	73,208,247	70,452,362	67,370,814	66,400,743
Other assets, net of accumulated depreciation	423,121,337	436,791,701	451,999,477	381,164,749	354,529,287	358,211,583	344,865,408	340,563,917	330,841,086	320,059,752
Total assets	1,298,887,221	1,142,552,276	918,903,436	817,616,364	764,655,056	631,097,509	604,819,671	575,565,149	550,761,198	528,336,843
Deferred outflows of resources:										
Deferred charge on refunding	728,157	1,120,812	1,398,240	2,358,950	3,373,667	4,349,370	5,471,500	3,473,939	4,340,091	4,688,919
Deferred outflow relating to pensions	62,130,027	57,571,256	47,693,016	28,990,476	23,305,294	51,162,220	50,917,377	46,168,706	41,932,040	13,905,055
Total deferred outflows of resources	$ 62,858,184	$ 58,692,068	$ 49,091,256	$ 31,349,426	$ 26,678,961	$ 55,511,590	$ 56,388,877	$ 49,642,645	$ 46,272,131	$ 18,593,974

(continued on following page)

NEBO SCHOOL DISTRICT
Comparative Statements of Net Position (continued)
Governmental Activities
Last 10 Fiscal Years

	Fiscal Year Ended June 30,									
	2024	**2023**	**2022**	**2021**	**2020**	**2019**	**2018**	**2017**	**2016**	**2015**
Liabilities:										
Accounts payable	$ 22,652,517	$ 16,249,634	$ 8,268,665	$ 8,066,001	$ 12,033,504	$ 4,636,535	$ 3,078,348	$ 3,626,551	$ 5,210,993	$ 4,538,184
Accrued interest	-	-	-	-	-	-	-	-	-	-
Accrued salaries	31,426,597	11,902,183	10,885,289	10,127,941	9,817,043	9,207,359	8,574,958	7,930,900	7,495,707	6,863,120
Deferred revenue:										
Other local	2,485,420	1,369,374	2,663,482	2,434,587	2,476,264	2,370,863	2,696,496	2,803,513	2,442,918	997,365
State	14,970,432	17,855,739	15,503,350	13,174,345	8,830,483	5,407,030	4,963,092	5,079,268	6,131,674	4,550,274
Federal	-	-	166,070	23,649	9,194	13,544	16,869	10,545	-	-
Net pension liability	88,115,097	88,434,564	-	51,465,591	84,894,244	129,017,265	84,819,459	109,258,625	104,786,396	81,960,562
Noncurrent liabilities:										
Due within one year	51,352,548	39,674,530	32,596,465	36,366,214	33,449,003	28,052,590	27,099,893	25,266,129	23,004,770	22,002,650
Due in more than one year	425,652,539	403,958,739	245,624,573	256,368,809	252,585,843	190,330,273	213,042,792	197,959,183	217,469,624	230,816,099
Total liabilities	636,655,150	579,444,763	315,707,894	378,027,137	404,095,578	369,035,459	344,291,907	351,934,714	366,542,082	351,728,254
Deferred inflows of resources:										
Unavailable property tax revenue	-	-	-	(890,636)	198,254	252,737	193,540	192,511	200,546	224,521
Property taxes levied for future year	136,176,777	129,228,976	122,680,642	103,047,944	92,315,476	82,905,993	76,157,033	68,620,626	62,192,446	57,776,784
Deferred inflow relating to pensions	214,286	257,372	111,595,555	52,806,649	27,610,138	2,576,057	41,277,271	13,377,005	10,365,790	7,744,689
Total deferred inflows of resources	136,391,063	129,486,348	234,276,197	154,963,957	120,123,868	85,734,787	117,627,844	82,190,142	72,758,782	65,745,994
Net Position:										
Net investment in capital assets	367,064,033	272,518,949	355,284,042	319,959,913	267,058,467	275,781,108	244,875,544	224,400,564	196,075,980	171,266,263
Restricted for:										
Debt service	2,474,824	2,810,565	1,948,913	2,627,369	2,558,499	3,703,561	2,352,783	2,594,941	3,082,697	3,478,112
Capital projects	894,475	43,840,937	693,077	34,381,604	15,028,863	700,814	21,254,819	759,764	10,591,527	3,049,882
Food services	12,509,845	11,862,983	11,764,810	4,472,439	2,997,511	2,422,274	1,384,490	1,240,504	1,021,573	1,429,347
Other purposes	4,421,140	4,371,643	3,699,831	3,246,448	2,158,195	1,714,626	1,585,669	1,191,345	1,116,765	1,266,460
Unrestricted	201,334,875	156,908,156	44,619,928	(48,713,077)	(22,686,964)	(52,483,530)	(72,164,508)	(39,104,180)	(54,156,077)	(51,033,495)
Total net position	$ 588,699,192	$ 492,313,233	$ 418,010,601	$ 315,974,696	$ 267,114,571	$ 231,838,853	$ 199,288,797	$ 191,082,938	$ 157,732,465	$ 129,456,569

Source: District's Annual Financial Reports. Summary is unaudited.

NEBO SCHOOL DISTRICT
Comparative Statements of Activities
Governmental Activities
Last 10 Fiscal Years

	Fiscal Year Ended June 30,									
	2024	**2023**	**2022**	**2021**	**2020**	**2019**	**2018**	**2017**	**2016**	**2015**
Expenses:										
Instructional services	$ 289,605,017	$ 224,574,658	$ 183,441,499	$ 205,352,449	$ 181,242,974	$ 180,620,796	$ 163,423,932	$ 157,820,381	$ 150,293,216	$ 135,850,610
Supporting services:										
Students	29,743,312	23,858,001	18,149,815	17,500,163	17,727,081	15,703,320	12,866,647	7,295,000	6,988,727	10,264,737
Instructional staff	23,673,284	21,653,491	16,033,209	13,554,021	13,869,341	12,060,522	10,816,805	10,302,307	9,396,850	8,664,058
District administration	3,125,285	2,805,330	1,928,181	3,201,872	3,753,182	3,409,133	3,100,778	2,830,083	1,837,311	1,449,425
School administration	22,779,223	20,669,677	17,190,994	16,840,359	17,302,187	16,461,402	15,400,820	15,749,829	15,231,318	13,575,698
Business	9,983,859	9,132,232	7,104,305	7,888,308	7,217,439	6,653,183	6,233,210	5,745,578	5,917,008	5,313,430
Operation and maintenance of facilities	31,924,352	30,346,461	26,352,691	25,303,775	24,380,393	23,717,252	22,733,551	22,380,793	21,105,012	20,571,300
Transportation	15,151,495	16,291,115	11,478,149	10,711,334	10,888,789	10,921,923	10,026,940	10,558,686	8,875,713	8,541,876
Central	1,720,961	3,003,889	2,205,772	1,959,570	3,393,647	1,358,061	643,057	243,089	225,979	522,044
Noninstructional	2,906,340	2,238,509	1,755,834	1,553,788	1,955,745	2,199,895	1,828,155	849,414	1,101,030	1,364,627
Food services	14,921,952	13,304,254	13,439,181	12,384,189	11,023,142	10,853,306	11,113,185	11,305,333	11,121,187	11,117,024
Interest on long-term liabilities	13,841,316	8,724,636	7,292,444	6,867,209	5,525,809	4,878,448	2,450,209	5,403,446	6,165,181	7,051,731
Total expenses	459,376,396	376,602,253	306,372,074	323,117,037	298,279,729	288,837,241	260,637,289	250,483,939	238,258,532	224,286,560
Program revenues:										
Instructional services	96,824,168	88,624,215	84,939,377	75,652,346	63,494,740	50,616,368	60,485,811	54,243,475	57,849,511	51,405,955
Supporting services:										
Students	23,012,242	12,679,710	11,435,366	10,889,118	10,228,540	8,579,482	7,318,882	1,627,769	1,922,159	6,203,791
Instructional staff	12,077,704	11,107,319	7,370,186	5,233,836	4,538,425	4,227,463	3,568,440	3,485,217	2,512,151	2,393,314
District administration	3,059,100	3,040,695	2,221,325	1,566,607	1,958,983	2,256,889	1,880,837	12,640,230	1,789,547	1,066,742
School administration	400,896	428,575	417,684	631,118	330,182	446,338	405,805	231,081	479,377	290,370
Business	263,182	265,217	-	917,933	12,530	-	445	-	4,009	120,796
Operation and maintenance of facilities	334,799	370,682	671,551	614,916	107,698	13,977	43,822	45,077	20,794	24,812
Transportation	9,686,946	8,063,364	7,283,074	7,106,927	6,724,481	5,999,670	5,512,029	4,877,846	4,889,206	4,619,173
Food services	14,825,116	12,749,093	20,925,975	15,392,528	10,640,175	10,945,032	10,648,864	10,978,734	10,629,372	10,719,357
Total program revenues	160,484,153	137,328,870	135,264,538	118,005,329	98,035,754	83,085,219	89,864,935	88,129,429	80,096,126	76,844,310
Net (expense) revenue	$(298,892,243)	$(239,273,383)	$(171,107,536)	$(205,111,708)	$(200,243,975)	$(205,752,022)	$(170,772,354)	$(162,354,510)	$(158,162,406)	$(147,442,250)

(continued on following page)

NEBO SCHOOL DISTRICT
Comparative Statements of Activities (continued)
Governmental Activities
Last 10 Fiscal Years

	Fiscal Year Ended June 30,									
	2024	**2023**	**2022**	**2021**	**2020**	**2019**	**2018**	**2017**	**2016**	**2015**
General revenues:										
Property taxes levied for:										
General purposes	$ 75,471,081	$ 73,415,221	$ 56,966,854	$ 50,392,656	$ 45,114,423	$ 43,571,986	$ 39,627,995	$ 34,174,230	$ 31,494,255	$ 27,896,215
Transportation	-	2,692,078	1,996,891	1,809,543	1,586,225	1,445,422	1,422,589	1,268,355	1,224,573	1,277,637
Recreation	2,564,159	2,991,198	2,218,767	2,233,850	1,958,167	1,784,348	1,760,454	1,569,589	1,510,551	1,544,096
Debt service	48,456,552	42,026,335	38,495,615	34,643,390	35,050,100	31,938,834	28,487,345	25,398,801	30,079,029	28,026,028
Capital outlay	21,906,400	20,639,268	19,830,234	19,031,401	12,000,612	11,892,331	11,371,821	11,296,283	4,077,021	3,996,886
Federal and state aid not restricted	209,349,179	148,663,035	142,704,278	135,651,828	125,597,818	133,444,944	115,933,479	110,563,065	107,627,293	94,044,517
Earnings on investments	22,695,346	11,618,847	251,348	1,009,102	3,808,930	3,625,171	2,141,574	1,261,797	810,334	546,745
Miscellaneous	14,835,485	11,530,033	10,679,454	9,200,063	10,403,418	10,599,042	11,569,359	10,172,863	9,615,246	10,353,909
Total general revenues	395,278,202	313,576,015	273,143,441	253,971,833	235,519,693	238,302,078	212,314,616	195,704,983	186,438,302	167,686,033
Change in net position	96,385,959	74,302,632	102,035,905	48,860,125	35,275,718	32,550,056	41,542,262	33,350,473	28,275,896	20,243,783
Net position - beginning	492,313,233	418,010,601	315,974,696	267,114,571	231,838,853	199,288,797	157,746,535	157,732,465	129,456,569	109,212,786
Net position - ending	$ 588,699,192	$ 492,313,233	$ 418,010,601	$ 315,974,696	$ 267,114,571	$ 231,838,853	$ 199,288,797	$ 191,082,938	$ 157,732,465	$ 129,456,569

Source: District's Annual Financial Reports. Summary is unaudited.

NEBO SCHOOL DISTRICT
Comparative Balance Sheets
Governmental Funds
Last 10 Fiscal Years

	Fiscal Year Ended June 30,									
	2024	**2023**	**2022**	**2021**	**2020**	**2019**	**2018**	**2017**	**2016**	**2015**
Assets:										
Cash and investments	$ 360,673,978	$ 335,535,588	$ 176,677,141	$ 155,717,174	$ 162,107,013	$ 104,871,527	$ 99,392,352	$ 83,753,358	$ 78,381,580	$ 73,949,339
Receivables:										
Property taxes	142,100,294	133,610,352	126,225,928	106,526,410	96,738,288	88,179,673	80,430,820	72,111,492	65,982,484	61,834,203
Other local	2,777,040	250,027	230,419	314,758	201,730	517,859	845,422	879,917	462,725	162,359
State	3,846,118	1,885,562	2,089,862	1,706,312	1,361,847	1,531,969	611,384	2,433,159	1,296,420	912,988
Federal	9,859,477	17,412,049	15,360,527	12,052,349	9,320,582	5,620,815	3,805,843	4,092,047	4,641,983	3,694,480
Due from other funds	-	-	-	-	-	-	-	96,716	69,596	-
Inventories	2,182,352	2,574,331	1,796,420	1,880,620	2,086,660	1,892,870	1,524,012	1,256,429	1,595,835	1,245,693
Prepaid expenditures	-	176,420	192,370	-	68,817	147,150	136,183	22,468	182,816	-
Total assets	$ 521,439,259	$ 491,444,329	$ 322,572,667	$ 278,197,623	$ 271,884,937	$ 202,761,863	$ 186,746,016	$ 164,645,586	$ 152,613,439	$ 141,799,062
Liabilities:										
Accounts payable	$ 22,652,517	$ 16,249,634	$ 8,268,665	$ 8,066,001	$ 12,033,504	$ 4,636,535	$ 3,078,348	$ 3,626,551	$ 5,210,993	$ 4,538,184
Accrued salaries	31,426,597	11,902,183	10,885,289	10,127,941	9,817,043	9,207,359	8,574,958	7,930,900	7,495,707	6,863,120
Due to other funds	-	-	-	-	-	-	-	96,716	69,596	-
Unearned revenue:										
Other local	2,485,420	1,369,374	2,663,482	2,434,587	2,476,264	2,370,863	2,696,496	2,803,513	2,442,918	997,365
State	14,970,432	17,855,739	15,503,350	13,174,345	8,830,483	5,407,030	4,963,092	5,079,268	6,131,674	4,550,274
Federal	-	-	166,070	23,649	9,194	13,544	16,869	10,545	-	-
Total liabilities	71,534,966	47,376,930	37,486,856	33,826,523	33,166,488	21,635,331	19,329,763	19,547,493	21,350,888	16,948,943
Deferred inflows of resources:										
Unavailable property tax revenue	4,487,476	3,711,518	2,567,276	2,303,231	3,649,663	3,511,690	2,738,381	2,818,369	2,825,475	3,185,284
Property taxes levied for future year	136,176,777	129,228,976	122,680,642	103,047,944	92,315,476	82,905,993	76,157,033	68,620,626	62,192,446	57,776,784
Total deferred inflows of resources	$ 140,664,253	$ 132,940,494	$ 125,247,918	$ 105,351,175	$ 95,965,139	$ 86,417,683	$ 78,895,414	$ 71,438,995	$ 65,017,921	$ 60,962,068

(continued on following page)

NEBO SCHOOL DISTRICT
Comparative Balance Sheets (continued)
Governmental Funds
Last 10 Fiscal Years

	Fiscal Year Ended June 30,									
	2024	**2023**	**2022**	**2021**	**2020**	**2019**	**2018**	**2017**	**2016**	**2015**
Fund Balances:										
Nonspendable:										
Inventories	$ 2,182,352	$ 2,574,331	$ 1,796,420	$ 1,880,620	$ 2,086,660	$ 1,892,870	$ 1,524,012	$ 1,256,429	$ 1,595,835	$ 1,245,693
Prepaid expenditures	-	176,420	192,370	-	68,817	147,150	136,183	22,468	182,816	-
Restricted for:										
Debt service	1,014,889	1,610,883	1,187,837	1,598,572	1,452,518	2,489,089	1,455,987	1,690,096	2,178,172	2,175,833
Capital projects	-	43,097,344	-	33,531,543	14,187,989	-	20,590,112	-	9,651,004	2,668,029
Food services	11,579,151	10,671,570	11,138,734	4,061,623	2,138,162	1,661,958	859,897	655,214	545,991	967,040
Other purposes	4,100,563	3,968,750	3,415,782	2,935,510	1,816,361	1,409,926	1,356,713	937,175	862,685	975,653
Committed to:										
Economic stabilization	18,500,000	17,500,000	15,000,000	14,000,000	12,500,000	12,000,000	11,500,000	10,000,000	9,500,000	8,000,000
Contractual obligations	163,064,838	134,115,992	40,109,761	2,958,871	42,551,240	17,130,148	593,352	13,700,432	1,532,901	12,569,335
Assigned to:										
Employee benefit obligations	5,000,000	5,000,000	5,000,000	10,000,000	10,000,000	10,000,000	10,000,000	10,000,000	9,000,000	8,525,161
Schools	66,538,418	59,499,121	55,163,379	44,352,294	34,122,490	27,401,217	21,055,482	18,175,586	15,215,161	13,523,393
Students	198,260	160,306	38,898	45,724	79,105	117,176	49,007	67,651	84,588	95,877
Unassigned	37,061,569	32,752,188	26,794,712	23,655,168	21,749,968	20,459,315	19,400,094	17,154,047	15,895,477	13,142,037
Total fund balances	309,240,040	311,126,905	159,837,893	139,019,925	142,753,310	94,708,849	88,520,839	73,659,098	66,244,630	63,888,051
Total liabilities, deferred inflows of resources, and fund balances	$ 521,439,259	$ 491,444,329	$ 322,572,667	$ 278,197,623	$ 271,884,937	$ 202,761,863	$ 186,746,016	$ 164,645,586	$ 152,613,439	$ 141,799,062

Source: District's Annual Financial Reports. Summary is unaudited.

NEBO SCHOOL DISTRICT
Comparative Statements of Revenues, Expenditures, and Changes in Fund Balances
Governmental Funds
Last 10 Fiscal Years

	Fiscal Year Ended June 30,									
	2024	**2023**	**2022**	**2021**	**2020**	**2019**	**2018**	**2017**	**2016**	**2015**
Revenues:										
Property taxes	$ 147,622,234	$ 140,619,858	$ 120,134,951	$ 108,368,382	$ 95,517,069	$ 89,918,809	$ 82,751,220	$ 73,706,328	$ 68,721,262	$ 62,680,993
Earnings on investments	22,695,346	11,618,847	251,348	1,009,102	3,808,930	3,625,171	2,141,574	1,261,797	810,334	546,745
Tuition and fees	641,325	1,035,500	7,051,036	5,179,446	5,396,889	4,806,878	4,488,254	4,142,475	4,118,211	1,683,234
Food sales	3,876,687	3,500,078	121,113	368,646	2,546,498	3,131,460	3,052,724	3,059,605	3,004,313	2,958,356
Other local sources	17,783,563	18,025,105	11,030,288	10,542,103	8,982,893	10,530,487	10,541,822	10,243,578	10,103,819	11,232,367
State sources	333,220,579	244,866,943	227,286,635	217,563,938	197,816,387	191,583,807	180,170,825	172,517,197	162,401,042	147,661,733
Federal sources	26,070,230	30,931,313	43,434,921	30,297,963	18,123,695	16,970,223	17,852,784	18,822,220	18,041,145	18,428,221
Total revenues	551,909,964	450,597,644	409,310,292	373,329,580	332,192,361	320,566,835	300,999,203	283,753,200	267,200,126	245,191,649
Expenditures:										
Instructional services	266,355,776	211,629,073	200,759,549	185,244,379	165,083,956	162,620,884	154,359,334	148,280,858	138,906,460	126,110,683
Supporting services:										
Students	30,139,477	24,222,460	21,164,583	18,513,899	17,086,754	15,335,735	12,914,641	7,193,661	7,067,106	10,650,934
Instructional staff	24,041,996	22,031,436	18,923,169	14,389,631	13,358,266	11,781,825	10,880,163	10,141,189	9,516,083	9,006,964
District administration	2,983,058	2,654,937	2,226,578	3,244,642	3,352,893	3,125,125	2,869,243	2,626,319	1,752,839	1,433,703
School administration	22,393,711	20,287,246	19,653,012	17,248,933	15,975,440	15,430,194	14,901,542	14,884,186	14,900,769	13,583,165
Business	9,926,812	9,067,847	8,075,687	8,086,974	6,758,241	6,318,630	6,013,189	5,513,747	5,872,642	5,414,572
Operation and maint of facilities	29,820,040	28,287,865	26,282,758	24,130,850	22,033,089	21,574,814	20,985,127	20,429,646	19,571,079	19,211,385
Transportation	13,838,024	14,991,556	11,334,406	9,783,785	9,326,540	9,491,592	8,844,607	9,292,555	7,810,917	7,607,289
Central	126,351	157,571	-	-	-	-	-	-	-	-
Noninstructional services	2,906,340	2,238,509	1,755,834	1,553,788	1,955,745	2,199,895	1,828,155	849,414	1,101,030	1,364,627
Food services	14,788,415	13,091,177	13,671,869	12,255,717	10,598,495	10,407,268	10,806,877	11,009,802	11,037,146	11,093,175
Capital outlay	158,119,742	106,716,649	51,366,844	69,743,251	87,287,535	31,355,512	27,890,048	26,020,329	28,338,616	27,583,816
Debt service:										
Principal retirement	39,510,000	31,695,000	30,490,000	27,465,000	28,405,000	23,685,000	21,510,000	20,120,000	22,575,000	20,314,000
Bond issuance costs	305,408	1,271,889	141,997	72,151	961,954	21,000	333,300	20,213	316,773	132,028
Interest and fiscal charges	17,584,931	11,733,929	8,526,482	7,996,817	6,246,955	5,208,021	5,072,406	5,803,651	6,591,147	7,412,315
Total expenditures	632,840,081	500,077,144	414,372,768	399,729,817	388,430,863	318,555,495	299,208,632	282,185,570	275,357,607	260,918,656
Excess (deficiency) of revenues over (under) expenditures	$ (80,930,117)	$ (49,479,500)	$ (5,062,476)	$ (26,400,237)	$ (56,238,502)	$ 2,011,340	$ 1,790,571	$ 1,567,630	$ (8,157,481)	$ (15,727,007)

(continued on following page)

NEBO SCHOOL DISTRICT
Comparative Statements of Revenues, Expenditures, and Changes in Fund Balances (continued)
Governmental Funds
Last 10 Fiscal Years

	Fiscal Year Ended June 30,									
	2024	**2023**	**2022**	**2021**	**2020**	**2019**	**2018**	**2017**	**2016**	**2015**
Other financing sources (uses):										
Bond proceeds	$ 70,085,000	$ 176,530,000	$ 21,775,000	$ 20,000,000	$ 90,340,000	$ 3,350,000	$ 10,000,000	$ 5,000,000	$ 10,000,000	$ 20,000,000
Refunding bonds issued	-	21,045,000	16,255,000	-	4,415,000	-	37,455,000	-	83,765,000	-
Bond premiums	4,963,546	26,172,518	4,063,540	2,341,784	12,503,477	-	6,201,224	-	1,838,497	2,171,192
Payments to bond escrow agent	-	(23,441,510)	(16,841,047)	-	(4,954,217)	-	(42,941,631)	-	(85,660,843)	-
Sale of capital assets	3,994,706	462,504	627,951	325,068	1,978,703	826,670	2,356,577	846,838	571,406	87,313
Total other financing sources (uses)	79,043,252	200,768,512	25,880,444	22,666,852	104,282,963	4,176,670	13,071,170	5,846,838	10,514,060	22,258,505
Net change in fund balances	(1,886,865)	151,289,012	20,817,968	(3,733,385)	48,044,461	6,188,010	14,861,741	7,414,468	2,356,579	6,531,498
Fund balances - beginning	311,126,905	159,837,893	139,019,925	142,753,310	94,708,849	88,520,839	73,659,098	66,244,630	63,888,051	57,356,553
Fund balances - ending	$ 309,240,040	$ 311,126,905	$ 159,837,893	$ 139,019,925	$ 142,753,310	$ 94,708,849	$ 88,520,839	$ 73,659,098	$ 66,244,630	$ 63,888,051

Source: District's Annual Financial Reports. Summary is unaudited.

NEBO SCHOOL DISTRICT
Comparative Balance Sheets
General Fund
Last 10 Fiscal Years

	Fiscal Year Ended June 30,									
	2024	**2023**	**2022**	**2021**	**2020**	**2019**	**2018**	**2017**	**2016**	**2015**
Assets:										
Cash and investments	$ 150,354,379	$ 113,448,484	$ 100,942,806	$ 93,214,108	$ 80,539,294	$ 70,798,637	$ 64,775,992	$ 56,907,262	$ 53,862,717	$ 46,293,868
Receivables:										
Property taxes	71,158,230	67,134,994	67,600,640	51,972,095	45,980,551	41,580,542	38,605,613	35,090,188	31,377,532	28,919,911
Other local	151,040	250,027	218,947	213,454	32,937	62,400	189,340	128,053	232,815	154,026
State	3,445,713	1,885,562	1,789,790	1,475,953	1,153,790	956,428	157,805	1,646,803	588,339	442,501
Federal	9,164,951	17,328,867	14,775,703	11,855,843	8,811,261	5,171,818	3,400,622	3,741,985	4,424,964	3,261,489
Due from other funds	-	-	-	-	-	-	-	96,716	69,596	-
Inventories	1,020,845	1,181,681	851,034	1,149,707	994,009	840,366	668,631	272,579	582,023	578,049
Prepaid expenditures	-	176,420	192,370	-	68,817	147,150	136,183	22,468	182,816	-
Total assets	$ 235,295,158	$ 201,406,035	$ 186,371,290	$ 159,881,160	$ 137,580,659	$ 119,557,341	$ 107,934,186	$ 97,906,054	$ 91,320,802	$ 79,649,844
Liabilities:										
Accounts payable	$ 578,238	$ 1,579,271	$ 486,961	$ 879,670	$ 229,573	$ 70,507	$ 430,445	$ 204,750	$ 2,140,274	$ 1,881,925
Accrued salaries	31,426,597	11,902,183	10,885,289	10,127,941	9,817,043	9,207,359	8,574,958	7,930,900	7,495,707	6,863,120
Unearned revenue:										
Other local	2,485,420	1,369,374	2,663,482	2,363,907	2,476,264	2,370,863	2,696,496	2,797,592	2,433,596	988,083
State	14,782,093	17,514,603	15,070,938	13,174,345	8,830,483	5,407,030	4,963,092	5,075,612	6,129,107	4,550,274
Federal	-	-	166,070	23,649	9,194	13,544	16,869	10,545	-	-
Total liabilities	49,272,348	32,365,431	29,272,740	26,569,512	21,362,557	17,069,303	16,681,860	16,019,399	18,198,684	14,283,402
Deferred inflows of resources:										
Unavailable property tax revenue	2,286,623	1,887,572	1,377,438	685,172	1,762,262	1,692,078	1,344,518	1,388,317	1,358,647	1,523,991
Property taxes levied for future year	68,141,277	65,359,246	65,740,666	50,719,451	43,845,948	39,021,033	36,505,725	33,380,661	29,558,005	26,993,408
Total deferred inflows of resources	$ 70,427,900	$ 67,246,818	$ 67,118,104	$ 51,404,623	$ 45,608,210	$ 40,713,111	$ 37,850,243	$ 34,768,978	$ 30,916,652	$ 28,517,399

(continued on following page)

NEBO SCHOOL DISTRICT
Comparative Balance Sheets (continued)
General Fund
Last 10 Fiscal Years

	Fiscal Year Ended June 30,									
	2024	**2023**	**2022**	**2021**	**2020**	**2019**	**2018**	**2017**	**2016**	**2015**
Fund Balances:										
Nonspendable:										
Inventories	$ 1,020,845	$ 1,181,681	$ 851,034	$ 1,149,707	$ 994,009	$ 840,366	$ 668,631	$ 272,579	$ 582,023	$ 578,049
Prepaid expenditures	-	176,420	192,370	-	68,817	147,150	136,183	22,468	182,816	-
Committed to:										
Economic stabilization	18,500,000	17,500,000	15,000,000	14,000,000	12,500,000	12,000,000	11,500,000	10,000,000	9,500,000	8,000,000
Assigned to:										
Employee benefit obligations	5,000,000	5,000,000	5,000,000	10,000,000	10,000,000	10,000,000	10,000,000	10,000,000	9,000,000	8,525,161
Schools	54,012,496	45,183,497	42,142,330	33,102,150	25,297,098	18,328,096	11,697,175	9,668,583	7,045,150	6,603,796
Unassigned	37,061,569	32,752,188	26,794,712	23,655,168	21,749,968	20,459,315	19,400,094	17,154,047	15,895,477	13,142,037
Total fund balances	115,594,910	101,793,786	89,980,446	81,907,025	70,609,892	61,774,927	53,402,083	47,117,677	42,205,466	36,849,043
inflows of resources, and fund	$ 235,295,158	$ 201,406,035	$ 186,371,290	$ 159,881,160	$ 137,580,659	$ 119,557,341	$ 107,934,186	$ 97,906,054	$ 91,320,802	$ 79,649,844

Source: District's Annual Financial Reports. Summary is unaudited.

NEBO SCHOOL DISTRICT
Comparative Statements of Revenues, Expenditures, and Changes in Fund Balances
General Fund
Last 10 Fiscal Years

	Fiscal Year Ended June 30,									
	2024	**2023**	**2022**	**2021**	**2020**	**2019**	**2018**	**2017**	**2016**	**2015**
Revenues:										
Property taxes	$ 73,964,868	$ 74,537,700	$ 58,678,568	$ 51,759,422	$ 45,209,045	$ 43,209,554	$ 39,924,833	$ 35,127,225	$ 32,533,635	$ 28,578,200
Earnings on investments	8,172,750	4,862,275	96,783	479,981	1,730,533	2,420,634	1,430,014	860,882	509,420	325,495
Tuition and fees	401,297	775,167	170,484	612,611	66,788	859,569	303,647	246,105	252,601	318,956
Other local sources	3,783,472	2,603,187	3,012,755	2,300,877	3,117,762	2,585,781	2,871,921	3,060,470	3,364,605	2,448,913
State sources	316,888,132	225,558,763	211,727,745	202,679,463	184,372,451	177,642,679	166,764,836	159,279,982	149,376,810	138,448,773
Federal sources	17,817,023	23,047,587	24,827,292	17,862,582	11,461,225	10,638,470	11,504,271	12,197,481	11,683,508	11,747,373
Total revenues	421,027,542	331,384,679	298,513,627	275,694,936	245,957,804	237,356,687	222,799,522	210,772,145	197,720,579	181,867,710
Expenditures:										
Instructional services	243,092,354	191,986,044	182,821,847	170,675,846	148,844,923	145,497,371	138,808,630	133,615,564	125,914,020	112,032,004
Supporting services:										
Students	30,139,477	24,222,460	21,164,583	18,513,899	17,086,754	15,335,735	12,914,641	7,193,661	7,067,106	10,650,934
Instructional staff	24,041,996	22,031,436	18,923,169	14,389,631	13,358,266	11,781,825	10,880,163	10,141,189	9,516,083	9,006,964
District administration	2,983,058	2,654,937	2,226,578	3,244,642	3,352,893	3,125,125	2,869,243	2,626,319	1,752,839	1,433,703
School administration	22,393,711	20,287,246	19,653,012	17,248,933	15,975,440	15,430,194	14,901,542	14,884,186	14,900,769	13,583,165
Business	9,926,812	9,067,847	8,075,687	8,086,974	6,758,241	6,318,630	6,013,189	5,513,747	5,872,642	5,414,572
Operation and maint of facilities	29,820,040	28,287,865	26,282,758	24,130,850	22,033,089	21,574,814	20,985,127	20,429,646	19,571,079	19,211,385
Transportation	13,838,024	14,991,556	11,334,406	9,783,785	9,326,540	9,491,592	8,844,607	9,292,555	7,810,917	7,607,289
Central	126,351	157,571	-	-	-	-	-	-	-	-
Capital outlay	9,334,490	989,912	-	-	-	-	-	2,000,000	-	-
Total expenditures	385,696,313	314,676,874	290,482,040	266,074,560	236,736,146	228,555,286	216,217,142	205,696,867	192,405,455	178,940,016
Excess (deficiency) of revenues over (under) expenditures	35,331,229	16,707,805	8,031,587	9,620,376	9,221,658	8,801,401	6,582,380	5,075,278	5,315,124	2,927,694
Other financing sources (uses):										
Transfers	(21,612,232)	(4,919,968)	(4,101)	1,614,908	(408,679)	(596,817)	(369,113)	(259,027)	-	-
Sale of assets	82,127	25,503	45,935	61,849	21,986	168,260	71,139	95,960	41,299	45,558
Total other financing sources (uses)	(21,530,105)	(4,894,465)	41,834	1,676,757	(386,693)	(428,557)	(297,974)	(163,067)	41,299	45,558
Net change in fund balances	13,801,124	11,813,340	8,073,421	11,297,133	8,834,965	8,372,844	6,284,406	4,912,211	5,356,423	2,973,252
Fund balances - beginning	101,793,786	89,980,446	81,907,025	70,609,892	61,774,927	53,402,083	47,117,677	42,205,466	36,849,043	33,875,791
Fund balances - ending	$ 115,594,910	$ 101,793,786	$ 89,980,446	$ 81,907,025	$ 70,609,892	$ 61,774,927	$ 53,402,083	$ 47,117,677	$ 42,205,466	$ 36,849,043

Source: District's Annual Financial Reports. Summary is unaudited.

NEBO SCHOOL DISTRICT
Comparative Balance Sheets
Debt Service Fund
Last 10 Fiscal Years

	Fiscal Year Ended June 30,									
	2024	**2023**	**2022**	**2021**	**2020**	**2019**	**2018**	**2017**	**2016**	**2015**
Assets:										
Cash and investments	$ 545,977	$ 1,106,224	$ 872,804	$ 1,221,975	$ 1,156,072	$ 1,864,707	$ 923,624	$ 1,458,993	$ 1,734,659	$ 1,784,717
Receivables:										
Property taxes	45,434,850	43,027,975	37,119,536	33,937,095	30,563,822	31,936,145	28,006,803	24,817,246	22,598,948	26,607,693
Total assets	$ 45,980,827	$ 44,134,199	$ 37,992,340	$ 35,159,070	$ 31,719,894	$ 33,800,852	$ 28,930,427	$ 26,276,239	$ 24,333,607	$ 28,392,410
Liabilities:										
Accounts payable	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Total liabilities	-	-	-	-	-	-	-	-	-	-
Deferred inflows of resources:										
Unavailable property tax revenue	1,459,935	1,211,924	768,167	1,028,797	1,169,514	1,301,348	975,948	981,721	973,631	1,401,033
Property taxes levied for future year	43,506,003	41,311,392	36,036,336	32,531,701	29,097,862	30,010,415	26,498,492	23,604,422	21,181,804	24,815,544
Total deferred inflows of resources	44,965,938	42,523,316	36,804,503	33,560,498	30,267,376	31,311,763	27,474,440	24,586,143	22,155,435	26,216,577
Fund Balances:										
Restricted for:										
Debt service	1,014,889	1,610,883	1,187,837	1,598,572	1,452,518	2,489,089	1,455,987	1,690,096	2,178,172	2,175,833
Total fund balances	1,014,889	1,610,883	1,187,837	1,598,572	1,452,518	2,489,089	1,455,987	1,690,096	2,178,172	2,175,833
Total liabilities, deferred inflows of resources, and fund balances	$ 45,980,827	$ 44,134,199	$ 37,992,340	$ 35,159,070	$ 31,719,894	$ 33,800,852	$ 28,930,427	$ 26,276,239	$ 24,333,607	$ 28,392,410

Source: District's Annual Financial Reports. Summary is unaudited.

NEBO SCHOOL DISTRICT
Comparative Statements of Revenues, Expenditures, and Changes in Fund Balances
Debt Service Fund
Last 10 Fiscal Years

	Fiscal Year Ended June 30,									
	2024	**2023**	**2022**	**2021**	**2020**	**2019**	**2018**	**2017**	**2016**	**2015**
Revenues:										
Property taxes	$ 47,489,481	$ 41,568,034	$ 38,309,433	$ 34,349,547	$ 34,769,512	$ 31,364,616	$ 28,231,995	$ 25,172,810	$ 29,908,778	$ 27,453,812
Earnings on investments	997,868	623,015	16,981	82,139	307,874	390,046	267,565	148,681	112,780	73,326
Federal sources	-	-	-	-	12,805	92,639	103,921	114,084	122,005	130,923
Total revenues	48,487,349	42,191,049	38,326,414	34,431,686	35,090,191	31,847,301	28,603,481	25,435,575	30,143,563	27,658,061
Expenditures:										
Capital outlay	4,500,000	2,499,184	2,968,254	1,980,729	1,416,471	1,921,178	1,794,799	-	-	-
Debt service:										
Bond principal	33,080,000	29,855,000	28,740,000	25,960,000	28,405,000	23,685,000	21,510,000	20,120,000	22,575,000	20,314,000
Bond interest and fees	11,503,343	9,176,689	7,122,144	6,344,903	6,246,955	5,208,021	5,072,406	5,803,651	6,591,147	7,412,315
Bond issuance costs	-	133,524	-	-	29,473	-	228,992	-	251,074	-
Total expenditures	49,083,343	41,664,397	38,830,398	34,285,632	36,097,899	30,814,199	28,606,197	25,923,651	29,417,221	27,726,315
Excess (deficiency) of revenues over (under) expenditures	(595,994)	526,652	(503,984)	146,054	(1,007,708)	1,033,102	(2,716)	(488,076)	726,342	(68,254)
Other financing sources (uses):										
Refunding bonds issued	-	21,045,000	16,255,000	-	4,415,000	-	37,455,000	-	83,765,000	-
Bond premiums	-	2,292,904	679,296	-	510,354	-	5,255,238	-	1,171,840	-
Payments to bond escrow agent	-	(23,441,510)	(16,841,047)	-	(4,954,217)	-	(42,941,631)	-	(85,660,843)	-
Total other financing sources (uses)	-	(103,606)	93,249	-	(28,863)	-	(231,393)	-	(724,003)	-
Net change in fund balances	(595,994)	423,046	(410,735)	146,054	(1,036,571)	1,033,102	(234,109)	(488,076)	2,339	(68,254)
Fund balances - beginning	1,610,883	1,187,837	1,598,572	1,452,518	2,489,089	1,455,987	1,690,096	2,178,172	2,175,833	2,244,087
Fund balances - ending	$ 1,014,889	$ 1,610,883	$ 1,187,837	$ 1,598,572	$ 1,452,518	$ 2,489,089	$ 1,455,987	$ 1,690,096	$ 2,178,172	$ 2,175,833

Source: District's Annual Financial Reports. Summary is unaudited.

NEBO SCHOOL DISTRICT
Comparative Balance Sheets
Capital Projects Fund
Last 10 Fiscal Years

	Fiscal Year Ended June 30,									
	2024	**2023**	**2022**	**2021**	**2020**	**2019**	**2018**	**2017**	**2016**	**2015**
Assets:										
Cash and investments	$ 182,229,008	$ 191,621,753	$ 47,658,804	$ 43,323,863	$ 68,258,331	$ 20,988,924	$ 22,984,765	$ 16,307,264	$ 13,924,298	$ 17,801,393
Receivables:										
Property taxes	20,652,753	19,471,923	18,237,092	17,494,893	16,715,779	10,955,956	10,444,392	9,920,408	9,892,485	3,609,967
Other local	2,626,000	-	-	101,304	168,793	455,459	613,604	687,004	171,115	-
Inventories	230,813	201,237	319,310	320,097	233,302	292,188	330,788	398,560	538,230	205,337
Total assets	$ 205,738,574	$ 211,294,913	$ 66,215,206	$ 61,240,157	$ 85,376,205	$ 32,692,527	$ 34,373,549	$ 27,313,236	$ 24,526,128	$ 21,616,697
Liabilities:										
Accounts payable	$ 22,002,156	$ 14,656,257	$ 7,711,326	$ 7,141,637	$ 11,776,243	$ 4,549,529	$ 2,629,270	$ 3,399,738	$ 2,950,218	$ 2,620,506
Total liabilities	22,002,156	14,656,257	7,711,326	7,141,637	11,776,243	4,549,529	2,629,270	3,399,738	2,950,218	2,620,506
Deferred inflows of resources:										
Unavailable property tax revenue	663,663	547,891	377,249	529,964	642,475	445,561	363,391	391,892	433,029	189,901
Property taxes levied for future year	19,777,104	18,676,192	17,697,560	16,758,045	15,984,956	10,275,101	9,866,636	9,422,614	9,420,746	3,363,589
Total deferred inflows of resources	20,440,767	19,224,083	18,074,809	17,288,009	16,627,431	10,720,662	10,230,027	9,814,506	9,853,775	3,553,490
Fund Balances:										
Nonspendable:										
Inventories	230,813	201,237	319,310	320,097	233,302	292,188	330,788	398,560	538,230	205,337
Restricted for:										
Capital projects	-	43,097,344	-	33,531,543	14,187,989	-	20,590,112	-	9,651,004	2,668,029
Committed to:										
Contractual obligations	163,064,838	134,115,992	40,109,761	2,958,871	42,551,240	17,130,148	593,352	13,700,432	1,532,901	12,569,335
Total fund balances	163,295,651	177,414,573	40,429,071	36,810,511	56,972,531	17,422,336	21,514,252	14,098,992	11,722,135	15,442,701
Total liabilities, deferred inflows of resources, and fund balances	$ 205,738,574	$ 211,294,913	$ 66,215,206	$ 61,240,157	$ 85,376,205	$ 32,692,527	$ 34,373,549	$ 27,313,236	$ 24,526,128	$ 21,616,697

Source: District's Annual Financial Reports. Summary is unaudited.

NEBO SCHOOL DISTRICT
Comparative Statements of Revenues, Expenditures, and Changes in Fund Balances
Capital Projects Fund
Last 10 Fiscal Years

	Fiscal Year Ended June 30,									
	2024	**2023**	**2022**	**2021**	**2020**	**2019**	**2018**	**2017**	**2016**	**2015**
Revenues:										
Property taxes	$ 21,469,203	$ 20,414,194	$ 19,734,325	$ 18,869,979	$ 11,904,542	$ 11,678,522	$ 11,269,887	$ 11,195,772	$ 4,053,945	$ 3,915,280
Earnings on investments	12,203,523	5,411,120	92,564	390,817	1,563,909	562,708	296,393	168,792	139,062	110,169
Other local sources	73,275	211,493	61,453	156,924	42,964	113,573	77,754	436,709	391,059	88,338
State sources	8,724,108	13,909,938	9,683,883	8,806,844	8,552,485	9,000,205	8,741,359	8,865,248	8,903,409	5,309,869
Federal sources	-	-					-	-	-	-
Total revenues	42,470,109	39,946,745	29,572,225	28,224,564	22,063,900	21,355,008	20,385,393	20,666,521	13,487,475	9,423,656
Expenditures:										
Capital outlay	144,285,252	103,227,553	48,398,590	67,762,522	85,871,064	29,434,334	26,095,249	24,020,329	28,338,616	27,583,816
Debt service:										
Bond principal	6,430,000	1,840,000	1,750,000	1,505,000	-	-	-	-	-	-
Bond interest and fees	6,081,588	2,557,240	1,404,338	1,651,914	-	-	-	-	-	-
Bond issuance costs	305,408	1,138,365	141,997	72,151	932,481	21,000	104,308	20,213	65,699	132,028
Total expenditures	157,102,248	108,763,158	51,694,925	70,991,587	86,803,545	29,455,334	26,199,557	24,040,542	28,404,315	27,715,844
Excess (deficiency) of revenues over (under) expenditures	(114,632,139)	(68,816,413)	(22,122,700)	(42,767,023)	(64,739,645)	(8,100,326)	(5,814,164)	(3,374,021)	(14,916,840)	(18,292,188)
Other financing sources (uses):										
Transfers	21,552,092	5,000,000	-	-	-	-	-	-	-	-
Bond proceeds	70,085,000	176,530,000	21,775,000	20,000,000	90,340,000	3,350,000	10,000,000	5,000,000	10,000,000	20,000,000
Bond premiums	4,963,546	23,879,614	3,384,244	2,341,784	11,993,123	-	945,986	-	666,657	2,171,192
Sale of assets	3,912,579	392,301	582,016	263,219	1,956,717	658,410	2,283,438	750,878	529,617	41,755
Total other financing sources (uses)	100,513,217	205,801,915	25,741,260	22,605,003	104,289,840	4,008,410	13,229,424	5,750,878	11,196,274	22,212,947
Net change in fund balances	(14,118,922)	136,985,502	3,618,560	(20,162,020)	39,550,195	(4,091,916)	7,415,260	2,376,857	(3,720,566)	3,920,759
Fund balances - beginning	177,414,573	40,429,071	36,810,511	56,972,531	17,422,336	21,514,252	14,098,992	11,722,135	15,442,701	11,521,942
Fund balances - ending	$ 163,295,651	$ 177,414,573	$ 40,429,071	$ 36,810,511	$ 56,972,531	$ 17,422,336	$ 21,514,252	$ 14,098,992	$ 11,722,135	$ 15,442,701

Source: District's Annual Financial Reports. Summary is unaudited.

NEBO SCHOOL DISTRICT
Comparative Balance Sheets
Child Nutrition Fund
Last 10 Fiscal Years

	Fiscal Year Ended June 30,									
	2024	**2023**	**2022**	**2021**	**2020**	**2019**	**2018**	**2017**	**2016**	**2015**
Assets:										
Cash and investments	$ 11,119,196	$ 10,685,676	$ 10,902,433	$ 3,870,339	$ 1,946,443	$ 1,114,514	$ 419,651	$ -	$ -	$ 528,503
Receivables:										
Other local	-	-	-	-	-	-	-	-	6,032	-
State	385,773	-	251,502	230,359	208,057	561,136	453,579	764,258	708,081	458,265
Federal	74,182	-	-	-	-	-	-	-	-	-
Inventories	930,694	1,191,413	626,076	410,816	859,349	760,316	524,593	585,290	475,582	462,307
Total assets	$ 12,509,845	$ 11,877,089	$ 11,780,011	$ 4,511,514	$ 3,013,849	$ 2,435,966	$ 1,397,823	$ 1,349,548	$ 1,189,695	$ 1,449,075
Liabilities:										
Accounts payable	$ -	$ 14,106	$ 15,201	$ 39,075	$ 16,338	$ 13,692	$ 13,333	$ 12,328	$ 98,526	$ 19,728
Due to other funds	-	-	-	-	-	-	-	96,716	69,596	-
Total liabilities	-	14,106	15,201	39,075	16,338	13,692	13,333	109,044	168,122	19,728
Fund Balances:										
Nonspendable:										
Inventories	930,694	1,191,413	626,076	410,816	859,349	760,316	524,593	585,290	475,582	462,307
Restricted for:										
Child Nutrition	11,579,151	10,671,570	11,138,734	4,061,623	2,138,162	1,661,958	859,897	655,214	545,991	967,040
Total fund balances	12,509,845	11,862,983	11,764,810	4,472,439	2,997,511	2,422,274	1,384,490	1,240,504	1,021,573	1,429,347
Total liabilities and fund balances	$ 12,509,845	$ 11,877,089	$ 11,780,011	$ 4,511,514	$ 3,013,849	$ 2,435,966	$ 1,397,823	$ 1,349,548	$ 1,189,695	$ 1,449,075

Source: District's Annual Financial Reports. Summary is unaudited.

NEBO SCHOOL DISTRICT
Comparative Statements of Revenues, Expenditures, and Changes in Fund Balances
Child Nutrition Fund
Last 10 Fiscal Years

	Fiscal Year Ended June 30,									
	2024	**2023**	**2022**	**2021**	**2020**	**2019**	**2018**	**2017**	**2016**	**2015**
Revenues:										
Earnings on investments	$ 531,017	$ 325,055	$ 5,152	$ 12,220	$ 29,914	$ 17,995	$ 7,057	$ 138	$ 1,716	$ 4,545
Tuition and fees							-	-	-	-
Food sales	3,876,687	3,500,078	121,113	368,646	2,546,498	3,131,460	3,052,724	3,059,605	3,004,313	2,958,356
State sources	3,570,332	1,819,107	2,815,842	2,950,898	1,965,376	2,051,950	1,837,520	1,865,164	1,843,567	1,734,766
Federal sources	7,457,241	7,500,410	18,022,133	11,948,881	6,131,944	5,743,647	5,751,562	6,053,826	5,779,776	6,021,690
Total revenues	15,435,277	13,144,650	20,964,240	15,280,645	10,673,732	10,945,052	10,648,863	10,978,733	10,629,372	10,719,357
Expenditures:										
Child Nutrition	14,788,415	13,091,177	13,671,869	12,255,717	10,598,495	10,407,268	10,806,877	11,009,802	11,037,146	11,093,175
Total expenditures	14,788,415	13,091,177	13,671,869	12,255,717	10,598,495	10,407,268	10,806,877	11,009,802	11,037,146	11,093,175
Excess (deficiency) of revenues over (under) expenditures	646,862	53,473	7,292,371	3,024,928	75,237	537,784	(158,014)	(31,069)	(407,774)	(373,818)
Other financing sources (uses):										
Transfers	-	-	-	(1,550,000)	500,000	500,000	300,000	250,000	-	-
Sale of assets	-	44,700					2,000	-	-	-
Total other financing sources (uses)	-	44,700	-	(1,550,000)	500,000	500,000	302,000	250,000	-	-
Net change in fund balances	646,862	98,173	7,292,371	1,474,928	575,237	1,037,784	143,986	218,931	(407,774)	(373,818)
Fund balances - beginning	11,862,983	11,764,810	4,472,439	2,997,511	2,422,274	1,384,490	1,240,504	1,021,573	1,429,347	1,803,165
Fund balances - ending	$ 12,509,845	$ 11,862,983	$ 11,764,810	$ 4,472,439	$ 2,997,511	$ 2,422,274	$ 1,384,490	$ 1,240,504	$ 1,021,573	$ 1,429,347

Source: District's Annual Financial Reports. Summary is unaudited.

NEBO SCHOOL DISTRICT
Comparative Balance Sheets
School Activity Fund
Last 10 Fiscal Years

	Fiscal Year Ended June 30,									
	2024	**2023**	**2022**	**2021**	**2020**	**2019**	**2018**	**2017**	**2016**	**2015**
Assets:										
Cash and investments	$ 12,525,922	$ 14,315,624	$ 13,021,049	$ 11,195,129	$ 8,825,392	$ 9,073,121	$ 9,358,307	$ 8,507,003	$ 8,170,011	$ 6,919,597
Total assets	$ 12,525,922	$ 14,315,624	$ 13,021,049	$ 11,195,129	$ 8,825,392	$ 9,073,121	$ 9,358,307	$ 8,507,003	$ 8,170,011	$ 6,919,597
Fund Balances:										
Assigned to:										
Schools	$ 12,525,922	$ 14,315,624	$ 13,021,049	$ 11,195,129	$ 8,825,392	$ 9,073,121	$ 9,358,307	$ 8,507,003	$ 8,170,011	$ 6,919,597
Total fund balances	$ 12,525,922	$ 14,315,624	$ 13,021,049	$ 11,195,129	$ 8,825,392	$ 9,073,121	$ 9,358,307	$ 8,507,003	$ 8,170,011	$ 6,919,597

Source: District's Annual Financial Reports. Summary is unaudited.

NEBO SCHOOL DISTRICT
Comparative Statements of Revenues, Expenditures, and Changes in Fund Balances
School Activity Fund
Last 10 Fiscal Years

	Fiscal Year Ended June 30,									
	2024	**2023**	**2022**	**2021**	**2020**	**2019**	**2018**	**2017**	**2016**	**2015**
Revenues:										
Earnings on investments	$ 564,918	$ 354,607	$ 32,255	$ 32,748	$ 142,710	$ 197,490	$ 117,951	$ 70,352	$ 38,522	$ 28,367
Tuition and fees	-	-	6,651,885	4,498,987	5,231,746	3,798,957	4,019,443	3,749,308	3,715,679	1,210,637
Other local sources	13,410,120	14,525,100	7,125,696	6,747,481	5,455,824	7,452,031	7,143,581	6,563,890	6,136,955	8,372,797
Total revenues	13,975,038	14,879,707	13,809,836	11,279,216	10,830,280	11,448,478	11,280,975	10,383,550	9,891,156	9,611,801
Expenditures:										
Instructional services	15,764,740	13,585,132	11,983,916	8,909,479	11,078,009	11,733,664	10,429,671	10,046,558	8,640,742	9,838,027
Total expenditures	15,764,740	13,585,132	11,983,916	8,909,479	11,078,009	11,733,664	10,429,671	10,046,558	8,640,742	9,838,027
Net change in fund balances	(1,789,702)	1,294,575	1,825,920	2,369,737	(247,729)	(285,186)	851,304	336,992	1,250,414	(226,226)
Fund balances - beginning	14,315,624	13,021,049	11,195,129	8,825,392	9,073,121	9,358,307	8,507,003	8,170,011	6,919,597	7,145,823
Fund balances - ending	$ 12,525,922	$ 14,315,624	$ 13,021,049	$ 11,195,129	$ 8,825,392	$ 9,073,121	$ 9,358,307	$ 8,507,003	$ 8,170,011	$ 6,919,597

Source: District's Annual Financial Reports. Summary is unaudited.

NEBO SCHOOL DISTRICT
Comparative Balance Sheets
Non K-12 Programs Fund
Last 10 Fiscal Years

	Fiscal Year Ended June 30,									
	2024	**2023**	**2022**	**2021**	**2020**	**2019**	**2018**	**2017**	**2016**	**2015**
Assets:										
Cash and investments	$ 2,935,676	$ 3,002,297	$ 1,848,617	$ 1,586,213	$ 884,906	$ 538,719	$ 450,494	$ 217,235	$ 325,850	$ 76,036
Receivables:										
Property taxes	2,404,261	2,279,376	2,146,532	1,958,606	1,967,693	1,784,198	1,568,241	1,533,650	1,390,616	1,338,611
Other local	-	-	11,472	-	-	-	42,478	64,860	52,763	8,333
State	14,632	-	48,570	-	-	14,405	-	22,098	-	12,222
Federal	620,344	83,182	584,824	196,506	509,321	448,997	405,221	350,062	217,019	432,991
Total assets	$ 5,974,913	$ 5,364,855	$ 4,640,015	$ 3,741,325	$ 3,361,920	$ 2,786,319	$ 2,466,434	$ 2,187,905	$ 1,986,248	$ 1,868,193
Liabilities:										
Accounts payable	$ 72,123	$ -	$ 55,177	$ 5,619	$ 11,350	$ 2,807	$ 5,300	$ 9,735	$ 21,975	$ 16,025
Unearned revenue:										
Other local	-	-	-	70,680	-	-	-	5,921	9,322	9,282
State	188,339	341,136	432,412	-	-	-	-	3,656	2,567	-
Total liabilities	260,462	341,136	487,589	76,299	11,350	2,807	5,300	19,312	33,864	25,307
Deferred inflows of resources:										
Unavailable property tax revenue	77,255	64,131	44,422	59,298	75,412	72,703	54,524	56,439	60,168	70,359
Property taxes levied for future year	2,302,193	2,186,062	2,083,952	1,875,026	1,876,267	1,676,612	1,480,409	1,462,929	1,308,988	1,246,222
Total deferred inflows of resources	2,379,448	2,250,193	2,128,374	1,934,324	1,951,679	1,749,315	1,534,933	1,519,368	1,369,156	1,316,581
Fund Balances:										
Restricted for:										
Other purposes	3,335,003	2,773,526	2,024,052	1,675,687	1,398,891	1,034,197	926,201	649,225	583,228	526,305
Assigned to:										
Schools	-	-	-	55,015	-	-	-	-	-	-
Total fund balances	3,335,003	2,773,526	2,024,052	1,730,702	1,398,891	1,034,197	926,201	649,225	583,228	526,305
Total liabilities, deferred inflows of resources, and fund balances	$ 5,974,913	$ 5,364,855	$ 4,640,015	$ 3,741,325	$ 3,361,920	$ 2,786,319	$ 2,466,434	$ 2,187,905	$ 1,986,248	$ 1,868,193

Source: District's Annual Financial Reports. Summary is unaudited.

NEBO SCHOOL DISTRICT
Comparative Statements of Revenues, Expenditures, and Changes in Fund Balances
Non K-12 Programs Fund
Last 10 Fiscal Years

	Fiscal Year Ended June 30,									
	2024	**2023**	**2022**	**2021**	**2020**	**2019**	**2018**	**2017**	**2016**	**2015**
Revenues:										
Property taxes	$ 2,512,985	$ 2,403,846	$ 2,208,036	$ 2,214,903	$ 1,942,492	$ 1,752,268	$ 1,744,674	$ 1,555,622	$ 1,502,001	$ 1,512,569
Earnings on investments	164,758	-	1,814	7,665	24,390	24,186	16,359	9,290	5,287	2,841
Tuition and fees	240,028	260,333	228,667	67,848	98,355	148,352	165,164	147,062	149,931	153,641
Other local sources	248,275	260,773	159,857	152,124	108,006	91,782	82,559	100	17,800	(60)
State sources	4,038,007	3,579,135	3,059,165	3,126,733	2,926,075	2,888,973	2,827,110	2,506,803	2,277,256	2,168,325
Federal sources	795,966	383,316	585,496	486,500	517,721	495,467	493,030	456,829	455,856	528,235
Total revenues	8,000,019	6,887,403	6,243,035	6,055,773	5,617,039	5,401,028	5,328,896	4,675,706	4,408,131	4,365,551
Expenditures:										
Instructional services	7,498,682	6,057,897	5,953,786	5,659,054	5,161,024	5,389,849	5,121,033	4,618,736	4,351,698	4,240,652
Total expenditures	7,498,682	6,057,897	5,953,786	5,659,054	5,161,024	5,389,849	5,121,033	4,618,736	4,351,698	4,240,652
Excess (deficiency) of revenues over (under) expenditures	501,337	829,506	289,249	396,719	456,015	11,179	207,863	56,970	56,433	124,899
Other financing sources (uses):										
Transfers	60,140	(80,032)	4,101	(64,908)	(91,321)	96,817	69,113	9,027	-	-
Sale of assets	-	-	-	-	-	-	-	-	490	-
Total other financing sources (uses)	60,140	(80,032)	4,101	(64,908)	(91,321)	96,817	69,113	9,027	490	-
Net change in fund balances	561,477	749,474	293,350	331,811	364,694	107,996	276,976	65,997	56,923	124,899
Fund balances - beginning	2,773,526	2,024,052	1,730,702	1,398,891	1,034,197	926,201	649,225	583,228	526,305	401,406
Fund balances - ending	$ 3,335,003	$ 2,773,526	$ 2,024,052	$ 1,730,702	$ 1,398,891	$ 1,034,197	$ 926,201	$ 649,225	$ 583,228	$ 526,305

Source: District's Annual Financial Reports. Summary is unaudited.

NEBO SCHOOL DISTRICT
Comparative Balance Sheets
Pass-Through Taxes Fund
Last 10 Fiscal Years

	Fiscal Year Ended June 30,									
	2024	**2023**	**2022**	**2021**	**2020**	**2019**	**2018**	**2017**	**2016**	**2015**
Assets:										
Receivables:										
Property taxes	$ 2,450,200	$ 1,696,084	$ 1,122,128	$ 1,163,721	$ 1,510,443	$ 1,922,832	$ 1,805,771	$ 750,000	$ 722,903	$ 1,358,021
Total assets	$ 2,450,200	$ 1,696,084	$ 1,122,128	$ 1,163,721	$ 1,510,443	$ 1,922,832	$ 1,805,771	$ 750,000	$ 722,903	$ 1,358,021
Deferred inflows of resources:										
Property taxes levied for future year	$ 2,450,200	$ 1,696,084	$ 1,122,128	$ 1,163,721	$ 1,510,443	$ 1,922,832	$ 1,805,771	$ 750,000	$ 722,903	$ 1,358,021
Total deferred inflows of resources	2,450,200	1,696,084	1,122,128	1,163,721	1,510,443	1,922,832	1,805,771	750,000	722,903	1,358,021
Fund Balances:										
Unassigned	-	-	-	-	-	-	-	-	-	-
Total fund balances	-	-	-	-	-	-	-	-	-	-
Total deferred inflows of resources and fund balances	$ 2,450,200	$ 1,696,084	$ 1,122,128	$ 1,163,721	$ 1,510,443	$ 1,922,832	$ 1,805,771	$ 750,000	$ 722,903	$ 1,358,021

Source: District's Annual Financial Reports. Summary is unaudited.

NEBO SCHOOL DISTRICT
Comparative Statements of Revenues, Expenditures, and Changes in Fund Balances
Pass-Through Taxes Fund
Last 10 Fiscal Years

	Fiscal Year Ended June 30,									
	2024	**2023**	**2022**	**2021**	**2020**	**2019**	**2018**	**2017**	**2016**	**2015**
Revenues:										
Property taxes	$ 2,185,697	$ 1,696,084	$ 1,204,589	$ 1,174,531	$ 1,691,478	$ 1,913,849	$ 1,579,831	$ 654,899	$ 722,903	$ 1,221,132
Total revenues	2,185,697	1,696,084	1,204,589	1,174,531	1,691,478	1,913,849	1,579,831	654,899	722,903	1,221,132
Expenditures:										
Noninstructional services	2,185,697	1,696,084	1,204,589	1,174,531	1,691,478	1,913,849	1,579,831	654,899	722,903	1,221,132
Total expenditures	2,185,697	1,696,084	1,204,589	1,174,531	1,691,478	1,913,849	1,579,831	654,899	722,903	1,221,132
Net change in fund balances	-	-	-	-	-	-	-	-	-	-
Fund balances - beginning	-	-	-	-	-	-	-	-	-	-
Fund balances - ending	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -

Source: District's Annual Financial Reports. Summary is unaudited.

NEBO SCHOOL DISTRICT
Comparative Balance Sheets
Nebo Education Foundation
Last 10 Fiscal Years

	Fiscal Year Ended June 30,									
	2024	**2023**	**2022**	**2021**	**2020**	**2019**	**2018**	**2017**	**2016**	**2015**
Assets:										
Cash and investments	$ 963,820	$ 1,355,530	$ 1,430,628	$ 1,305,547	$ 496,575	$ 492,905	$ 479,519	$ 355,601	$ 364,045	$ 545,225
Fund Balances:										
Restricted for:										
Other purposes	$ 765,560	$ 1,195,224	$ 1,391,730	$ 1,259,823	$ 417,470	$ 375,729	$ 430,512	$ 287,950	$ 279,457	$ 449,348
Assigned to:										
Other purposes	198,260	160,306	38,898	45,724	79,105	117,176	49,007	67,651	84,588	95,877
Total fund balances	$ 963,820	$ 1,355,530	$ 1,430,628	$ 1,305,547	$ 496,575	$ 492,905	$ 479,519	$ 355,601	$ 364,045	$ 545,225

Source: District's Annual Financial Reports. Summary is unaudited.

NEBO SCHOOL DISTRICT
Comparative Statements of Revenues, Expenditures, and Changes in Fund Balances
Nebo Education Foundation
Last 10 Fiscal Years

	Fiscal Year Ended June 30,									
	2024	**2023**	**2022**	**2021**	**2020**	**2019**	**2018**	**2017**	**2016**	**2015**
Revenues:										
Earnings on investments	$ 60,512	$ 42,775	$ 5,799	$ 3,532	$ 9,600	$ 12,112	$ 6,235	$ 3,662	$ 3,547	$ 2,002
Other local sources	268,421	424,552	670,527	1,184,697	258,337	287,320	366,007	182,409	193,400	322,379
Total revenues	328,933	467,327	676,326	1,188,229	267,937	299,432	372,242	186,071	196,947	324,381
Expenditures:										
Noninstructional services	720,643	542,425	551,245	379,257	264,267	286,046	248,324	194,515	378,127	143,495
Total expenditures	720,643	542,425	551,245	379,257	264,267	286,046	248,324	194,515	378,127	143,495
Net change in fund balances	(391,710)	(75,098)	125,081	808,972	3,670	13,386	123,918	(8,444)	(181,180)	180,886
Fund balances - beginning	1,355,530	1,430,628	1,305,547	496,575	492,905	479,519	355,601	364,045	545,225	364,339
Fund balances - ending	$ 963,820	$ 1,355,530	$ 1,430,628	$ 1,305,547	$ 496,575	$ 492,905	$ 479,519	$ 355,601	$ 364,045	$ 545,225

Source: District's Annual Financial Reports. Summary is unaudited.

NEBO SCHOOL DISTRICT
Taxable and Estimated Fair Market Value
Last 20 Tax Years

Tax Year Ended December 31,	Including Fee-in-Lieu Valuation (1)					Excluding Fee-in-Lieu Valuation (2)				
	Taxable Value	Percent Change	Estimated Fair Market Value	Percent Change	Taxable Value as a Percentage of Estimated Fair Market Value	Taxable Value	Percent Change	Estimated Fair Market Value	Percent Change	Taxable Value as a Percentage of Estimated Fair Market Value
2023	$ 19,272,925,875	46.35%	$ 29,390,766,568	7.03%	65.57%	$ 18,775,399,758	7.40%	$ 28,893,240,451	7.08%	64.98%
2022	17,959,403,378	36.37%	27,459,618,043	37.84%	65.40%	17,481,622,495	37.61%	26,981,837,160	38.68%	64.79%
2021	13,169,364,922	11.91%	19,922,028,863	12.56%	66.10%	12,703,634,501	11.90%	19,456,298,442	12.57%	65.29%
2020	11,767,788,241	10.88%	17,699,446,644	11.05%	66.49%	11,352,204,929	11.31%	17,283,863,332	11.34%	65.68%
2019	10,613,487,562	12.33%	15,937,654,122	13.04%	66.59%	10,198,728,795	12.80%	15,522,895,355	13.38%	65.70%
2018	9,448,774,615	11.76%	14,098,593,245	12.11%	67.02%	9,041,789,189	11.96%	13,691,607,819	12.26%	66.04%
2017	8,454,772,796	10.69%	12,575,340,386	11.38%	67.23%	8,076,208,994	11.01%	12,196,776,584	11.62%	66.22%
2016	7,638,098,885	8.45%	11,290,116,110	9.26%	67.65%	7,274,999,044	8.57%	10,927,016,269	9.37%	66.58%
2015	7,043,107,102	8.66%	10,333,131,635	8.87%	68.16%	6,701,010,693	8.75%	9,991,035,226	8.93%	67.07%
2014	6,481,732,518	8.07%	9,491,276,032	9.29%	68.29%	6,162,052,601	8.46%	9,171,596,115	9.60%	67.19%
2013	5,997,709,464	2.89%	8,684,446,175	3.39%	69.06%	5,681,391,109	2.89%	8,368,127,820	3.41%	67.89%
2012	5,829,365,336	-1.02%	8,399,583,464	-1.43%	69.40%	5,521,643,573	-0.98%	8,091,861,701	-1.42%	68.24%
2011	5,889,553,049	-5.21%	8,521,827,840	-4.72%	69.11%	5,576,424,314	-1.96%	8,208,699,105	-2.49%	67.93%
2010	6,213,495,976	-2.38%	8,944,334,571	-2.34%	69.47%	5,687,619,312	-2.57%	8,418,457,907	-2.47%	67.56%
2009	6,364,911,169	-2.80%	9,159,111,096	-7.87%	69.49%	5,837,465,963	-2.97%	8,631,665,890	-8.26%	67.63%
2008	6,548,539,875	10.18%	9,941,594,064	9.97%	65.87%	6,016,006,034	10.98%	9,409,060,223	10.47%	63.94%
2007	5,943,513,480	23.21%	9,040,060,985	25.89%	65.75%	5,420,566,182	23.46%	8,517,113,687	26.23%	63.64%
2006	4,823,969,331	12.79%	7,180,891,716	15.24%	67.18%	4,390,583,067	14.36%	6,747,505,452	16.47%	65.07%
2005	4,276,994,096	3.97%	6,231,252,664	4.68%	68.64%	3,839,289,494	3.60%	5,793,548,062	4.48%	66.27%
2004	4,113,720,680	2.81%	5,952,837,871	3.61%	69.11%	3,705,755,856	5.24%	5,544,873,047	5.31%	66.83%

Source: District's Annual Financial Statements. Summary is unaudited.

(1) Valuations include the value associated with fees in lieu of ad valorem taxes for motor vehicles and other tangible personal property.

(2) Valuations exclude the value associated with fees in lieu of ad valorem taxes for motor vehicles and other tangible personal property.

NEBO SCHOOL DISTRICT
Summary of Taxable Value
Last 10 Tax Years

	Tax Year Ended December 31,									
	2023	**2022**	**2021**	**2020**	**2019**	**2018**	**2017**	**2016**	**2015**	**2014**
Centrally assessed properties	$ 634,154,000	$ 646,821,883	$ 635,036,143	$ 590,062,177	$ 538,314,891	$ 522,053,176	$ 453,495,066	$ 433,497,127	$ 434,649,947	$ 394,633,431
Real properties:										
Primary residential	12,344,774,434	11,593,501,865	8,247,088,880	7,243,630,393	6,501,454,534	5,677,377,424	5,030,468,332	4,457,820,874	4,015,361,425	3,672,573,949
Other residential	209,326,600	217,083,300	95,749,100	78,283,823	53,795,054	44,192,493	37,982,352	33,893,854	31,908,454	30,103,477
Commercial and industrial	3,074,707,623	2,529,396,647	1,988,434,563	1,919,499,745	1,755,174,771	1,539,649,825	1,362,344,276	1,275,587,088	1,189,425,883	1,092,122,165
Agricultural	122,403,150	104,957,600	75,505,250	73,898,270	68,529,509	62,726,613	52,347,296	46,758,214	43,562,971	43,208,642
FAA	35,697,428	32,712,715	32,725,978	32,839,114	33,423,321	36,623,236	36,556,890	36,060,889	34,188,259	34,022,774
Unimproved Non FAA	1,582,199,921	1,641,888,804	1,054,274,145	888,614,990	760,137,829	696,454,562	663,478,584	571,309,021	554,762,019	494,674,481
Total real properties	17,369,109,156	16,119,540,931	11,493,777,916	10,236,766,335	9,172,515,018	8,057,024,153	7,183,177,730	6,421,429,940	5,869,209,011	5,366,705,488
Personal properties:										
Primary mobile homes	21,475,302	17,871,615	6,167,048	6,174,322	5,860,150	5,734,235	5,780,945	5,755,734	5,779,671	5,757,012
Business personal property	750,661,300	697,388,066	568,653,394	519,202,095	482,038,736	456,977,625	433,755,253	414,316,243	391,372,064	394,956,670
Total personal properties	772,136,602	715,259,681	574,820,442	525,376,417	487,898,886	462,711,860	439,536,198	420,071,977	397,151,735	400,713,682
Total excluding age-based and fee-in-lieu	18,775,399,758	17,481,622,495	12,703,634,501	11,352,204,929	10,198,728,795	9,041,789,189	8,076,208,994	7,274,999,044	6,701,010,693	6,162,052,601
Motor vehicles:										
Value estimate	497,526,117	477,780,883	465,730,421	415,583,312	414,758,767	406,985,426	378,563,802	363,099,841	342,096,409	319,679,917
Total motor vehicles	497,526,117	477,780,883	465,730,421	415,583,312	414,758,767	406,985,426	378,563,802	363,099,841	342,096,409	319,679,917
Total including age-based and fee-in-lieu	$19,272,925,875	$17,959,403,378	$13,169,364,922	$11,767,788,241	$10,613,487,562	$ 9,448,774,615	$ 8,454,772,796	$ 7,638,098,885	$ 7,043,107,102	$ 6,481,732,518

Source: Utah State Tax Commission, Property Tax Division.

(1) Motor vehicle value estimate is calculated from the age-based and fee-in-lieu revenue reported by the Utah County Treasurer to the Utah State Tax Commission divided by .015.

NEBO SCHOOL DISTRICT
Composition of Taxable Value
Last 10 Tax Years

	Tax Year Ended December 31,									
	2023	**2022**	**2021**	**2020**	**2019**	**2018**	**2017**	**2016**	**2015**	**2014**
Centrally assessed properties	3.29%	3.60%	4.83%	5.01%	5.07%	5.53%	5.36%	5.68%	6.17%	6.09%
Real properties:										
Primary residential	64.05%	64.55%	62.62%	61.55%	61.26%	60.09%	59.50%	58.37%	57.01%	56.66%
Other residential	1.09%	1.21%	0.73%	0.67%	0.51%	0.47%	0.45%	0.44%	0.45%	0.46%
Commercial and industrial	15.95%	14.08%	15.10%	16.31%	16.54%	16.29%	16.11%	16.70%	16.89%	16.85%
Agricultural	0.64%	0.58%	0.57%	0.63%	0.65%	0.66%	0.62%	0.61%	0.62%	0.67%
FAA	0.19%	0.18%	0.25%	0.28%	0.31%	0.39%	0.43%	0.47%	0.49%	0.52%
Unimproved Non FAA	8.21%	9.14%	8.01%	7.55%	7.16%	7.37%	7.85%	7.48%	7.88%	7.63%
Total real properties	90.12%	89.76%	87.28%	86.99%	86.42%	85.27%	84.96%	84.07%	83.34%	82.80%
Personal properties:										
Primary mobile homes	0.11%	0.10%	0.05%	0.05%	0.06%	0.06%	0.07%	0.08%	0.07%	0.09%
Secondary mobile homes	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Other business personal property	3.89%	3.88%	4.32%	4.41%	4.54%	4.84%	5.13%	5.42%	5.56%	6.09%
Total personal properties	4.01%	3.98%	4.36%	4.46%	4.60%	4.90%	5.20%	5.50%	5.63%	6.18%
Total excluding age-based and fee-in-lieu	97.42%	97.34%	96.47%	96.47%	96.09%	95.69%	95.52%	95.25%	95.14%	95.07%
Motor vehicles:										
Value estimate	2.58%	2.66%	3.54%	3.53%	3.91%	4.31%	4.48%	4.75%	4.86%	4.93%
Total motor vehicles	2.58%	2.66%	3.53%	3.53%	3.91%	4.31%	4.48%	4.75%	4.86%	4.93%
Total including age-based and fee-in-lieu	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%

Source: District's Annual Financial Reports. Summary is unaudited.

NEBO SCHOOL DISTRICT
Significant Taxpayers
Last Tax Year, 5 Years Prior, and 10 Years Prior

		December 31, 2023			December 31, 2018			December 31, 2013		
Entity	Industry	Rank	Taxable Value	Percent of Total Taxable Value (1)	Rank	Taxable Value	Percent of Total Taxable Value (1)	Rank	Taxable Value	Percent of Total Taxable Value (1)
PacifiCorp	Utility	1	$ 158,761,210	0.846%	2	$ 84,713,544	0.937%	1	$ 99,525,508	1.802%
Union Pacific Railroad	Railroad	2	93,343,169	0.497%	1	96,882,492	1.071%	3	48,480,359	0.878%
Staker & Parson Companies	Manufacturing	3	63,685,222	0.339%						
Kern River Gas Transmission	Utility	4	54,480,601	0.290%	3	49,152,586	0.544%	2	62,235,389	1.127%
Mountain View Hospital	Health Care	5	54,201,600	0.289%				9	21,805,200	0.395%
WDC Industrial Utah Owner	Manufacturing	6	53,882,300	0.287%						
Hobble Creek Square LLC	Real Estate	7	52,018,800	0.277%						
MountainWest Pipeline LLC	Manufacturing	8	49,347,784	0.263%						
Longview Fibre	Manufacturing	9	33,864,400	0.180%	10	21,530,500	0.238%			
South County Investment	Real Estate	10	32,468,400	0.173%						
Questar Pipelines	Utility				4	48,565,626	0.537%	4	46,055,383	0.834%
Stouffer Foods	Manufacturing				8	23,585,500	0.261%	8	23,019,400	0.417%
CF Companies	Manufacturing				5	30,952,000	0.342%			
TEM Properties LLC	Manufacturing				7	23,738,800	0.263%			
IHC Health Services Inc.	Health Care							10	19,263,600	0.349%
Deseret Generation & Trans	Utility				6	25,928,021	0.287%			
Nature's Sunshine Products	Manufacturing				9	21,545,700	0.390%			
Questar Gas	Utility							5	36,753,478	0.666%
WalMart Real Estate	Retail / Warehouse							6	29,187,700	0.529%
Western Distribution Inc.	Retail / Warehouse							7	25,138,700	0.455%
			$ 646,053,486	3.441%		$ 426,594,769	4.870%		$ 411,464,717	7.452%

Source: Utah County Tax Assessor

(1) Valuations exclude the value associated with the fees in lieu of ad valorem taxes for motor vehicles and other tangible personal property.

NEBO SCHOOL DISTRICT
Property Tax Rates
Last 10 Tax Years

Levy	Maximum Tax Rate (1)	Tax Year Ended December 31, 2024	2023	2022	2021	2020	2019	2018	2017	2016	2015
Basic Program (2)	Formula	0.001408	0.001406	0.001652	0.001661	0.001628	0.001661	0.001666	0.001568	0.001675	0.001736
Voted Leeway (3)	0.002000	0.001300	0.001300	0.001300	0.001170	0.001053	0.001116	0.001213	0.001300	0.001300	0.001149
Debt Service (4)	None	0.002400	0.002400	0.002248	0.002776	0.002776	0.003204	0.003204	0.003204	0.003204	0.004102
Capital Outlay (5)	0.002400	0.001091	0.001085	0.001104	0.001430	0.001525	0.001097	0.001193	0.001279	0.001425	0.000556
Board Local (6)	0.002500	0.001178	0.001234	0.001279	0.001657	0.001767	0.001671	0.001816	0.001947	0.001694	0.001783
		0.007377	0.007425	0.007583	0.008694	0.008749	0.008749	0.009092	0.009298	0.009298	0.009326

(1) Maximum tax rate where applicable under current Utah State Law.

(2) The total cost of operation and maintenance of the Minimum School Program in the State is divided between the State and school districts. Each school district imposes a minimum basic (ad valorem) tax rate and contributes the tax proceeds toward the cost of the Basic Program. The Basic Program levy is each school district's portion of the maintenance and operation cost of the Minimum School Program. The State contributes the balance of the total costs from the Uniform School Fund.

(3) A Voted Local Levy is a State-supported program in which a levy approved by the school district electorate is authorized to cover a portion of the costs of operation and maintenance of the state-supported Minimum School Program. State and local funds received by a school district under the Voted Local Levy program are unrestricted and may be budgeted and expended for maintenance and operation as authorized by the local school board. The Voted Local Levy allows districts to levy a tax rate up to 0.002000 to generate property tax and State aid revenue to supplement the district's *General Fund* . State aid is calculated for each district based on a statutorily set dollar amount per 0.000100 of tax rate per Weighted Pupil Unit (WPU). In 1993 and 2000, District residents approved a Voted Leeway Program tax rate of not to exceed a 0.000400 and 0.000200, respectively. In 2004 and 2009, District residents approved an increase of an additional 0.000600 and 0.000100 tax rate, respectively.

(4) The 2011 Legislature eliminated the Board Leeway, K-3 Reading, Transportation, Tort Liability, Recreation, and the 10% of Basic portion of the Capital Outlay levies. In place of those levies, the Board Local Levy was created. This legislation took effect on July 1, 2012.

(5) A school district may invoke a Judgment Recovery Levy up to the rate required to fund a property tax judgment (plus interest) against the school district as a result of a successful appeal of over-collection of property tax.

(4) A school district may levy a Debt Service Levy to cover principal and interest on general obligation bonds authorized by a vote of the district electorate.

(5) A school district may levy a Capital Outlay Levy to fund the school district's capital projects.

(6) A school district may levy a State-supported Board Local Levy to maintain a school program above the cost of the Minimum School Program. State aid is calculated for each school district based on a statutorily set dollar amount per 0.000100 of tax rate per WPU.

NEBO SCHOOL DISTRICT
Tax Collection Record
Last 20 Tax Years

Tax Year Ended December 31,	Total Taxes Levied (1)	Treasurer's Relief (2)	Net Taxes Collected	Other Collections (3)	Tax Increment (4)	Total Collections	% of Net Tax Collected to Total Levied	% of Total Tax Collections to Total Levied
2023	$ 138,125,046	$ 9,407,439	$ 128,717,607	$ 8,492,761	$ 894,716	$ 138,105,084	93.19%	99.99%
2022	132,129,792	9,681,684	122,448,108	8,355,386	573,957	131,377,451	92.67%	99.43%
2021	109,517,751	8,996,752	100,520,999	6,776,375	313,952	107,611,326	91.79%	98.26%
2020	98,335,220	7,300,559	91,034,661	6,378,461	273,083	97,686,205	92.58%	99.34%
2019	88,346,046	5,881,288	82,464,758	5,819,710	608,996	88,893,464	93.34%	100.62%
2018	81,388,407	6,191,236	75,197,171	5,270,076	958,078	81,425,325	92.39%	100.05%
2017	74,435,837	5,242,718	69,193,119	4,694,285	858,386	74,745,790	92.96%	100.42%
2016	67,654,703	4,428,266	63,226,437	5,537,914	654,899	69,419,250	93.45%	102.61%
2015	62,436,833	4,323,496	58,113,337	5,015,122	722,903	63,851,362	93.08%	102.27%
2014	56,723,574	4,164,545	52,559,029	5,696,348	1,221,132	59,476,509	92.66%	104.85%
2013	53,053,163	4,180,871	48,872,292	5,264,213	-	54,136,505	92.12%	102.04%
2012	51,912,874	4,509,945	47,402,929	4,957,566	-	52,360,495	91.31%	100.86%
2011	51,192,973	4,083,807	47,109,166	5,197,748	-	52,306,914	92.02%	102.18%
2010	51,138,234	4,798,280	46,339,954	5,347,121	-	51,687,075	90.62%	101.07%
2009	49,593,263	5,828,581	43,764,682	4,016,563	-	47,781,245	88.25%	96.35%
2008	48,169,167	5,804,130	42,365,037	3,703,352	-	46,068,389	87.95%	95.64%
2007	43,507,770	3,989,136	39,518,634	3,690,583	-	43,209,217	90.83%	99.31%
2006	37,660,455	3,064,495	34,595,960	3,993,313	-	38,589,273	91.86%	102.47%
2005	34,677,323	2,719,120	31,958,203	2,123,705	-	34,081,908	92.16%	98.28%
2004	33,532,453	2,762,611	30,769,842	1,869,264	-	32,639,106	91.76%	97.34%

Source: Utah County Treasurer.

(1) Based on assessed values which do not include fee-in-lieu property.

(2) Includes unpaid taxes, abatements, tax sales and subsequent sales, and other relief. The unpaid taxes and abatements are items levied against the property, but are never collected or paid to the entity.

(3) Includes delinquent tax, interest, penalties, and miscellaneous collections.

(4) Tax increment funds are not received by the District but rather distributed directly to other entities by the Utah County Treasurer.

NEBO SCHOOL DISTRICT
Property Tax Collections
Last 20 Tax Years

Tax Year Ended December 31,	Basic	Voted Leeway	Board Local	Board Leeway	K-3 Reading	Transport-ation	Tort Liability	Recreation	Debt Service	Capital Outlay	Total (1)
2023	$ 27,820,921	$ 25,723,469	$ 22,933,463	$ -	$ -	$ -	$ -	$ -	$ 47,489,481	$ 21,469,203	$ 145,436,537
2022	30,547,328	24,038,455	22,355,763	-	-	-	-	-	41,568,034	20,414,194	138,923,774
2021	22,922,178	16,146,267	21,818,159	-	-	-	-	-	38,309,432	19,734,326	118,930,362
2020	20,144,475	13,029,566	20,800,284	-	-	-	-	-	34,349,547	18,869,979	107,193,851
2019	18,025,018	12,110,729	17,015,791	-	-	-	-	-	34,769,511	11,904,542	93,825,591
2018	16,308,817	11,874,307	16,778,698	-	-	-	-	-	31,364,616	11,678,522	88,004,960
2017	13,816,407	11,454,929	16,398,170	-	-	-	-	-	28,231,995	11,269,887	81,171,388
2016	13,159,943	10,213,686	13,309,219	-	-	-	-	-	25,172,809	11,195,772	73,051,429
2015	12,657,641	8,377,666	13,000,329	-	-	-	-	-	29,908,778	4,053,945	67,998,359
2014	9,497,065	8,071,501	12,522,204	-	-	-	-	-	27,453,812	3,915,280	61,459,862
2013	9,344,114	7,785,747	12,101,694	-	-	-	-	-	24,970,395	3,786,345	57,988,295
2012	9,849,850	7,755,788	11,991,641	-	-	-	-	-	23,941,519	3,824,200	57,362,998
2011	9,653,524	7,887,857	-	2,427,032	734,177	1,207,449	212,366	1,347,003	23,851,666	9,532,172	56,853,246
2010	9,281,903	8,071,220	-	2,483,452	751,245	651,906	211,093	1,341,064	24,406,126	9,753,757	56,951,766
2009	8,963,134	7,505,765	-	2,501,922	756,831	612,971	200,154	1,269,725	23,342,929	9,269,619	54,423,050
2008	7,694,608	7,386,824	-	2,462,275	744,838	560,168	221,605	1,120,335	21,501,815	8,476,381	50,168,849
2007	7,779,051	7,120,412	-	2,373,471	717,975	367,888	237,347	854,449	21,254,431	7,654,444	48,359,468
2006	7,608,398	5,529,271	-	1,843,090	607,667	361,587	231,014	838,681	19,128,968	7,523,023	43,671,699
2005	7,478,643	5,217,658	-	1,739,219	526,114	339,148	230,447	791,345	16,561,716	7,130,799	40,015,089
2004	7,487,350	4,991,567	-	1,663,856	503,316	324,452	220,461	757,054	15,769,201	6,746,935	38,464,192

Source: District's Annual Financial Reports. Summary is unaudited.

(1) Does not include tax increment funds. They are not received by the District but rather distributed directly to other entities by the Utah County Treasurer.

NEBO SCHOOL DISTRICT
Outstanding General Obligation Debt Issues
June 30, 2024

Series	Dated	Purpose	Original Amount	Rates	Final Maturity Date	Balance
Series 2023	August 23, 2023	School Building	$ 70,085,000	2.00% to 5.00%	July 1, 2033	$ 59,425,000
Series 2022	August 24, 2022	School Building and Refunding	100,500,000	2.00% to 5.00%	July 1, 2037	87,170,000
Series 2021	August 25, 2021	School Building and Refunding	38,030,000	2.00% to 5.00%	July 1, 2036	14,490,000
Series 2020	August 26, 2020	School Building	20,000,000	1.00% to 4.00%	July 1, 2035	14,960,000
Series 2019	August 28, 2019	School Building and Refunding	59,415,000	2.00% to 5.00%	July 1, 2034	36,855,000
Series 2017C	December 5, 2017	Refunding	37,455,000	2.00% to 5.00%	July 1, 2026	14,035,000
Series 2017B	August 22, 2017	School Building	10,000,000	2.13% to 5.00%	July 1, 2032	3,885,000
Series 2015	August 18, 2015	School Building and Refunding	19,260,000	3.00% to 5.00%	July 1, 2030	1,260,000
Series 2014C	October 22, 2014	School Building	20,000,000	2.00% to 5.00%	July 1, 2029	4,270,000
Series 2014B	March 25, 2014	School Building	15,000,000	2.00% to 5.00%	July 1, 2028	9,075,000
				Total outstanding general obligation bonds payable		$ 245,425,000

NEBO SCHOOL DISTRICT
Debt Service Schedule of Outstanding General Obligation Bonds
June 30, 2024

Year Ending June 30	Series 2023			Series 2022			Series 2021			Series 2020		
	Principal (Due 7/1)	Interest (Due 1/1 & 7/1)	Total	Principal (Due 7/1)	Interest (Due 1/1 & 7/1)	Total	Principal (Due 7/1)	Interest (Due 1/1 & 7/1)	Total	Principal (Due 7/1)	Interest (Due 1/1 & 7/1)	Total
2025	10,135,000	2,971,250	13,106,250	4,170,000	4,071,394	8,241,394	1,000,000	557,450	1,557,450	1,140,000	391,631	1,531,631
2026	10,795,000	2,464,500	13,259,500	10,750,000	3,862,894	14,612,894	1,000,000	507,450	1,507,450	1,185,000	346,031	1,531,031
2027	11,075,000	1,924,750	12,999,750	12,455,000	3,325,394	15,780,394	1,015,000	457,450	1,472,450	1,235,000	298,631	1,533,631
2028	21,025,000	1,371,000	22,396,000	4,350,000	2,702,644	7,052,644	1,065,000	406,700	1,471,700	1,285,000	249,231	1,534,231
2029	1,360,000	319,750	1,679,750	4,350,000	2,485,144	6,835,144	1,120,000	353,450	1,473,450	1,335,000	197,831	1,532,831
2030	1,360,000	251,750	1,611,750	4,350,000	2,267,644	6,617,644	1,175,000	297,450	1,472,450	1,390,000	144,431	1,534,431
2031	1,225,000	183,750	1,408,750	4,350,000	2,050,144	6,400,144	1,235,000	238,700	1,473,700	1,445,000	88,831	1,533,831
2032	1,225,000	122,500	1,347,500	4,350,000	1,832,644	6,182,644	1,295,000	176,950	1,471,950	1,460,000	74,381	1,534,381
2033	1,225,000	61,250	1,286,250	7,270,000	1,615,144	8,885,144	1,345,000	125,150	1,470,150	1,475,000	57,956	1,532,956
2034	-	-	-	7,270,000	1,251,644	8,521,644	1,385,000	84,800	1,469,800	1,495,000	39,519	1,534,519
2035	-	-	-	7,645,000	888,144	8,533,144	1,415,000	57,100	1,472,100	1,515,000	20,831	1,535,831
2036	-	-	-	7,645,000	505,894	8,150,894	1,440,000	28,800	1,468,800	-	-	-
2037	-	-	-	8,215,000	266,988	8,481,988	-	-	-	-	-	-
Totals	$ 59,425,000	$ 9,670,500	$ 69,095,500	$ 87,170,000	$ 27,125,716	$114,295,716	$ 14,490,000	$ 3,291,450	$ 17,781,450	$ 14,960,000	$ 1,909,304	$ 16,869,304

Year Ending June 30	Series 2019			Series 2017C			Series 2017B			Series 2015		
	Principal (Due 7/1)	Interest (Due 1/1 & 7/1)	Total	Principal (Due 7/1)	Interest (Due 1/1 & 7/1)	Total	Principal (Due 7/1)	Interest (Due 1/1 & 7/1)	Total	Principal (Due 7/1)	Interest (Due 1/1 & 7/1)	Total
2025	1,805,000	1,269,694	3,074,694	11,040,000	696,750	11,736,750	490,000	135,444	625,444	210,000	44,100	254,100
2026	2,800,000	1,179,444	3,979,444	2,995,000	144,750	3,139,750	485,000	110,944	595,944	210,000	33,600	243,600
2027	3,420,000	1,039,444	4,459,444	-	-	-	485,000	86,694	571,694	210,000	27,300	237,300
2028	3,500,000	868,444	4,368,444	-	-	-	485,000	62,444	547,444	210,000	18,900	228,900
2029	3,580,000	693,444	4,273,444	-	-	-	485,000	52,138	537,138	210,000	12,600	222,600
2030	3,690,000	514,444	4,204,444	-	-	-	485,000	41,225	526,225	210,000	6,300	216,300
2031	4,515,000	366,844	4,881,844	-	-	-	485,000	29,100	514,100	-	-	-
2032	4,515,000	276,544	4,791,544	-	-	-	485,000	14,550	499,550	-	-	-
2033	4,515,000	186,244	4,701,244	-	-	-	-	-	-	-	-	-
2034	4,515,000	95,944	4,610,944	-	-	-	-	-	-	-	-	-
2035			-	-	-	-	-	-	-	-	-	-
2036	-	-	-	-	-	-	-	-	-	-	-	-
2037	-	-	-	-	-	-	-	-	-	-	-	-
Totals	$ 36,855,000	$ 6,490,490	$ 43,345,490	$ 14,035,000	$ 841,500	$ 14,876,500	$ 3,885,000	$ 532,539	$ 4,417,539	$ 1,260,000	$ 142,800	$ 1,402,800

(continued on following page)

NEBO SCHOOL DISTRICT
Debt Service Schedule of Outstanding General Obligation Bonds (continued)
June 30, 2024

Year Ending June 30	Series 2014C Principal (Due 7/1)	Series 2014C Interest (Due 1/1 & 7/1)	Series 2014C Total	Series 2014B Principal (Due 7/1)	Series 2014B Interest (Due 1/1 & 7/1)	Series 2014B Total	Totals Principal	Totals Interest	Totals Total
2025	650,000	125,775	775,775	2,000,000	297,625	2,297,625	32,640,000	10,561,113	43,201,113
2026	650,000	111,150	761,150	2,000,000	237,625	2,237,625	32,870,000	8,998,388	41,868,388
2027	1,020,000	96,525	1,116,525	2,300,000	177,625	2,477,625	33,215,000	7,433,813	40,648,813
2028	1,000,000	63,375	1,063,375	2,775,000	97,125	2,872,125	35,695,000	5,839,863	41,534,863
2029	950,000	30,875	980,875	-	-	-	13,390,000	4,145,232	17,535,232
2030	-	-	-	-	-	-	12,660,000	3,523,244	16,183,244
2031	-	-	-	-	-	-	13,255,000	2,957,369	16,212,369
2032	-	-	-	-	-	-	13,330,000	2,497,569	15,827,569
2033	-	-	-	-	-	-	15,830,000	2,045,744	17,875,744
2034	-	-	-	-	-	-	14,665,000	1,471,907	16,136,907
2035	-	-	-	-	-	-	10,575,000	966,075	11,541,075
2036	-	-	-	-	-	-	9,085,000	534,694	9,619,694
2037	-	-	-	-	-	-	8,215,000	266,988	8,481,988
Totals	$ 4,270,000	$ 427,700	$ 4,697,700	$ 9,075,000	$ 810,000	$ 9,885,000	$245,425,000	$ 51,241,999	$296,666,999

Note: The District is required to make payments fifteen days prior to a payment due date under the Guaranty Act. For this purpose, July 1 payments are shown in the prior fiscal year.

NEBO SCHOOL DISTRICT
General Obligation Underlying and Overlapping Indebtedness
June 30, 2024

Entity	2023 Taxable Value (1) (3)	District's Portion of Taxable Value	District's Percent of Taxable Value	Entity's General Obligation Debt (2)	District's Underlying and Overlapping Debt
Utah County	$ 86,343,086,571	$ 18,775,399,758	21.75%	$ -	$ -
Elk Ridge City	497,183,460	497,183,460	100.00%	-	-
Genola Town	241,648,799	241,648,799	100.00%	-	-
Goshen Town	67,161,700	67,161,700	100.00%	-	-
Mapleton City	2,110,623,425	2,110,623,425	100.00%	-	-
Payson City	2,151,090,030	2,151,090,030	100.00%	-	-
Salem City	1,233,591,374	1,233,591,374	100.00%	-	-
Santaquin City	1,351,434,847	1,351,434,847	100.00%	-	-
Spanish Fork City	4,991,909,654	4,991,909,654	100.00%	-	-
Springville City	4,150,064,574	4,150,064,574	100.00%	12,245,000	12,245,000
Woodland Hills City	303,898,125	303,898,125	100.00%	-	-
Central Utah Water Conservancy District (4)	306,122,749,303	18,806,229,911	6.14%	123,885,564	7,606,574
				Total underlying and overlapping general obligation debt	19,851,574
				Total direct general obligation bonded indebtedness	245,425,000
				Total direct, underlying, and overlapping general obligation debt	$ 265,276,574

(1) Source: Utah State Tax Commission.

(2) Source: Entity financial statements for the year ended December 31, 2023 for Utah County and June 30, 2023 for all others.

(3) Taxable values excludes the value associated with the fees in lieu of ad valorem taxes for motor vehicles and other tangible personal property.

(4) Central Utah Water Conservancy District (CUWCD) outstanding general obligation bonds are limited ad valorem tax. Under current law, CUWCD may levy a tax rate of up to .0004 to pay for operation and maintenance expenses and any outstanding general obligation indebtedness.

Note: The State of Utah general obligation debt is not included in overlapping general obligation debt because the State currently levies no property tax for payment of general obligation bonds.

NEBO SCHOOL DISTRICT
Debt Limit and Additional Debt Incurring Capacity
Last 20 Fiscal Years

Fiscal Year Ended June 30,	Estimated Fair Market Value (1)	Legal Debt Limit (2)	Direct General Obligation Debt	Deferred Amounts (3)	Net Direct General Obligation Debt	Additional Debt Incurring Capacity	Percentage of Debt to Legal Debt Limit
2024	$ 29,390,766,568	$ 1,175,630,663	$ 245,425,000	$ 44,068,929	$ 289,493,929	$ 886,136,734	24.62%
2023	27,459,618,043	1,098,384,722	208,420,000	42,848,998	251,268,998	847,115,724	22.88%
2022	19,922,028,863	796,881,155	161,105,000	19,797,283	180,902,283	615,978,872	22.70%
2021	17,699,446,644	707,977,866	168,620,000	17,003,828	185,623,828	522,354,038	26.22%
2020	15,937,654,122	637,506,165	174,580,000	15,791,652	190,371,652	447,134,513	29.86%
2019	14,098,593,245	563,943,730	148,485,000	4,048,538	152,533,538	411,410,192	27.05%
2018	12,575,340,386	503,013,615	168,820,000	4,378,111	173,198,111	329,815,504	34.43%
2017	11,290,116,110	451,604,644	182,775,000	3,840,715	186,615,715	264,988,929	41.32%
2016	10,333,131,635	413,325,265	197,895,000	4,240,920	202,135,920	211,189,345	48.90%
2015	9,491,276,032	379,651,041	211,906,000	3,288,232	215,194,232	164,456,809	56.68%
2014	8,684,446,175	347,377,847	212,220,000	1,477,624	213,697,624	133,680,223	61.52%
2013	8,399,583,464	335,983,339	209,795,000	2,682,254	212,477,254	123,506,085	63.24%
2012	8,521,827,840	340,873,114	197,815,000	5,313,397	203,128,397	137,744,717	59.59%
2011	8,944,334,571	357,773,383	184,360,000	1,934,529	186,294,529	171,478,854	52.07%
2010	9,159,111,096	366,364,444	171,860,000	2,009,328	173,869,328	192,495,116	47.46%
2009	9,941,594,064	397,663,763	174,315,000	1,410,244	175,725,244	221,938,519	44.19%
2008	9,040,060,985	361,602,439	180,675,000	1,405,342	182,080,342	179,522,097	50.35%
2007	7,180,891,716	287,235,669	159,285,000	1,450,592	160,735,592	126,500,077	55.96%
2006	6,231,252,664	249,250,107	141,300,000	929,670	142,229,670	107,020,437	57.06%
2005	5,952,837,871	238,113,515	150,040,000	1,071,622	151,111,622	87,001,893	63.46%

(1) Valuation includes the value associated with the fees in lieu of ad valorem taxes for motor vehicles and other tangible personal property.

(2) The general obligation indebtedness of the District is limited by State law to 4% of the fair market value of taxable property in the District.

(3) Deferred amounts are for debt refundings and debt issuance premiums and are included in the calculation of debt capacity.

NEBO SCHOOL DISTRICT
Debt Ratios
Last 20 Fiscal Years

Fiscal Year Ended June 30,	Direct General Obligation Debt	Direct, Underlying, and Overlapping General Obligation Debt	Direct Debt as a Percentage of Taxable Value (1)	Direct, Underlying, and Overlapping Debt as a Percentage of Taxable Value (1)	Direct Debt as a Percentage of Estimated Market Value (1)	Direct, Underlying, and Overlapping Debt as a Percentage of Estimated Market Value (1)	Direct Debt Per Capita (2)	Direct, Underlying, and Overlapping Debt Per Capita (2)	Direct Debt Per Student (3)	Direct, Underlying, and Overlapping Debt Per Student (3)
2024	$ 245,425,000	$ 265,276,574	1.31%	1.41%	0.85%	0.92%	$ 1,547	$ 1,672	$ 5,620	$ 6,074
2023	208,420,000	228,902,855	1.19%	1.31%	0.77%	0.85%	1,351	1,484	5,755	6,321
2022	161,105,000	185,354,091	1.27%	1.46%	0.83%	0.95%	1,065	1,225	4,544	5,228
2021	168,620,000	195,155,253	1.49%	1.72%	0.98%	1.13%	1,163	1,347	4,772	5,523
2020	174,580,000	202,059,050	1.71%	1.98%	1.12%	1.30%	1,273	1,473	5,224	6,047
2019	148,485,000	177,311,394	1.64%	1.96%	1.08%	1.30%	1,109	1,324	4,481	5,352
2018	168,820,000	198,941,479	2.09%	2.46%	1.38%	1.63%	1,283	1,512	5,143	6,060
2017	182,775,000	213,998,644	2.51%	2.94%	1.67%	1.96%	1,417	1,659	5,616	6,575
2016	197,895,000	219,438,105	2.95%	3.27%	1.98%	2.20%	1,576	1,747	6,187	6,861
2015	211,906,000	232,261,270	3.44%	3.77%	2.31%	2.53%	1,733	1,899	6,727	7,374
2014	212,220,000	234,484,044	3.74%	4.13%	2.54%	2.80%	1,768	1,954	6,791	7,503
2013	209,795,000	235,442,747	3.80%	4.26%	2.59%	2.91%	1,774	1,991	6,876	7,716
2012	197,815,000	221,633,603	3.55%	3.97%	2.41%	2.70%	1,696	1,900	6,649	7,449
2011	184,360,000	214,058,072	3.24%	3.76%	2.19%	2.54%	1,626	1,888	6,328	7,347
2010	171,860,000	191,448,243	2.94%	3.28%	1.99%	2.22%	1,537	1,712	6,077	6,769
2009	174,315,000	193,949,985	2.90%	3.22%	1.85%	2.06%	1,623	1,806	6,318	7,029
2008	180,675,000	201,353,969	3.33%	3.71%	2.12%	2.36%	1,751	1,952	6,795	7,573
2007	159,285,000	184,985,454	3.63%	4.21%	2.36%	2.74%	1,618	1,879	6,190	7,188
2006	141,300,000	163,154,233	3.68%	4.25%	2.44%	2.82%	1,490	1,720	5,711	6,594
2005	150,040,000	165,134,398	4.05%	4.46%	2.71%	2.98%	1,639	1,804	6,029	6,635

(1) Valuations exclude the value associated with the fees in lieu of ad valorem taxes for motor vehicles and other tangible personal property.

(2) Based on U.S. Bureau of the Census of cities within the District and an estimate of the unincorporated population in Utah County.

(3) Based on October 1 enrollment counts.

LOCAL BUILDING AUTHORITY OF NEBO SCHOOL DISTRICT
Outstanding Lease Revenue Debt Issues
June 30, 2024

Series	Dated	Purpose	Original Amount	Rates	Final Maturity Date	Balance
Series 2023	March 9, 2023	School Building	$ 97,075,000	2.00% to 5.00%	July 1, 2038	$ 92,575,000
Series 2020	May 12, 2020	School Building	35,340,000	2.00% to 5.00%	July 1, 2035	28,315,000
					Total outstanding lease revenue bonds payable	$ 120,890,000

Note: The Local Building Authority of Nebo School District is a legally separate organization for which the District is considered financially accountable.

LOCAL BUILDING AUTHORITY OF NEBO SCHOOL DISTRICT
Debt Service Schedule of Outstanding Lease Revenue Bonds
June 30, 2024

Year Ending June 30	Series 2023			Series 2020			Totals		
	Principal (Due 7/1)	Interest (Due 1/1 & 7/1)	Total	Principal (Due 7/1)	Interest (Due 1/1 & 7/1)	Total	Principal	Interest	Total
2025	$ 4,725,000	$ 4,628,750	$ 9,353,750	$ 2,030,000	$ 1,125,838	$ 3,155,838	$ 6,755,000	$ 5,754,588	$ 12,509,588
2026	4,960,000	4,392,500	9,352,500	2,130,000	1,024,338	3,154,338	7,090,000	5,416,838	12,506,838
2027	5,205,000	4,144,500	9,349,500	2,235,000	917,838	3,152,838	7,440,000	5,062,338	12,502,338
2028	5,470,000	3,884,250	9,354,250	2,350,000	806,088	3,156,088	7,820,000	4,690,338	12,510,338
2029	5,740,000	3,610,750	9,350,750	2,465,000	688,586	3,153,586	8,205,000	4,299,336	12,504,336
2030	6,030,000	3,323,750	9,353,750	2,590,000	565,338	3,155,338	8,620,000	3,889,088	12,509,088
2031	6,330,000	3,022,250	9,352,250	2,720,000	435,838	3,155,838	9,050,000	3,458,088	12,508,088
2032	6,645,000	2,705,750	9,350,750	2,855,000	299,836	3,154,836	9,500,000	3,005,586	12,505,586
2033	6,980,000	2,373,500	9,353,500	2,910,000	242,738	3,152,738	9,890,000	2,616,238	12,506,238
2034	7,325,000	2,024,500	9,349,500	2,970,000	180,900	3,150,900	10,295,000	2,205,400	12,500,400
2035	7,695,000	1,658,250	9,353,250	3,060,000	91,800	3,151,800	10,755,000	1,750,050	12,505,050
2036	8,080,000	1,273,500	9,353,500	-	-	-	8,080,000	1,273,500	9,353,500
2037	8,485,000	869,500	9,354,500	-	-	-	8,485,000	869,500	9,354,500
2038	8,905,000	445,250	9,350,250	-	-	-	8,905,000	445,250	9,350,250
Totals	$ 92,575,000	$ 38,357,000	$ 130,932,000	$ 28,315,000	$ 6,379,138	$ 34,694,138	$ 120,890,000	$ 44,736,138	$ 165,626,138

Note: The Local Building Authority of Nebo School District is a legally separate organization for which the District is considered financially accountable.The District practice is to make payments fifteen days prior to a payment due date. For this purpose, July 1 payments are shown in the prior fiscal year.

NEBO SCHOOL DISTRICT
Population
Last 20 Calendar Years

Year Ended December 31,	District				Utah County		State of Utah		United States	
	Student Enrollment (1)	Percent Change	Population (2)	Percent Change	Population (3)	Percent Change	Population (3)	Percent Change	Population (3)	Percent Change
2023	43,672	20.60%	158,645	2.85%	719,174	0.95%	3,417,734	1.09%	334,914,895	0.49%
2022	36,213	2.13%	154,244	1.96%	712,434	2.42%	3,380,800	1.11%	333,287,557	0.42%
2021	35,457	0.35%	151,278	4.38%	695,625	3.69%	3,343,552	2.16%	331,893,750	0.61%
2020	35,335	5.74%	144,934	5.68%	670,844	5.44%	3,273,000	2.09%	329,877,505	0.50%
2019	33,417	0.86%	137,150	2.42%	636,235	2.25%	3,205,958	1.42%	328,239,523	0.33%
2018	33,133	0.94%	133,907	1.80%	622,213	2.60%	3,161,105	1.91%	327,167,484	0.12%
2017	32,826	0.86%	131,541	1.96%	606,425	2.38%	3,101,833	1.66%	326,781,983	1.13%
2016	32,546	1.76%	129,010	2.73%	592,299	2.97%	3,051,217	1.85%	323,127,513	0.53%
2015	31,984	1.54%	125,576	2.67%	575,205	2.54%	2,995,919	1.80%	321,418,820	0.80%
2014	31,499	0.79%	122,307	1.92%	560,974	1.64%	2,942,902	1.38%	318,857,056	0.75%
2013	31,251	2.42%	120,001	1.49%	551,926	2.11%	2,902,787	1.66%	316,497,531	0.82%
2012	30,513	2.55%	118,241	1.36%	540,504	1.89%	2,855,287	1.35%	313,914,040	0.75%
2011	29,753	2.12%	116,658	2.91%	530,499	2.70%	2,817,222	1.93%	311,591,917	0.92%
2010	29,136	3.02%	113,362	1.35%	516,564	-5.27%	2,763,885	-0.74%	308,745,538	0.57%
2009	28,282	2.50%	111,850	4.13%	545,307	2.94%	2,784,572	2.10%	307,006,550	0.86%
2008	27,592	3.78%	107,410	4.11%	529,755	3.29%	2,727,343	2.39%	304,374,846	0.93%
2007	26,588	3.32%	103,169	4.79%	512,902	6.35%	2,663,796	3.10%	301,579,895	1.00%
2006	25,734	4.01%	98,453	3.79%	482,291	6.07%	2,583,724	3.36%	298,593,212	0.96%
2005	24,742	-0.58%	94,855	3.60%	454,694	4.74%	2,499,637	2.49%	295,753,151	0.92%
2004	24,887	4.13%	91,562	6.57%	434,114	6.02%	2,438,915	2.48%	293,045,739	0.94%

(1) Based on October 1 enrollment counts.

(2) Based on data as published by U.S. Bureau of the Census for cities and towns within the District and an estimate of the unincorporated population in Utah County.

(3) Based on data as published by U.S. Bureau of the Census.

NEBO SCHOOL DISTRICT
Principal Employers
Last Fiscal Year and 10 Years Prior

		June 30, 2024			June 30, 2014		
Entity	Industry	Employment Range (1)	Rank	Percent of Total Utah County Employment (3)	Employment Range (2)	Rank	Percent of Total Utah County Employment (3)
Brigham Young University	Universities	15,000 - 19,999	1	5.067%	15,000 - 19,999	1	7.571%
Alpine School District	Public Education	7,000 - 9,999	2	2.461%	5,000 - 6,999	2	2.596%
Utah Valley University	Universities	5,000 - 6,999	3	1.737%	4,000 - 4,999	3	1.947%
Intermountain Health Care	Health Care	5,000 - 6,999	4	1.737%			
Nebo School District	Public Education	4,000 - 4,999	5	1.303%	3,000 - 3,999	5	1.514%
Wal-Mart Associates	Warehouse Clubs/Supercenters	3,000 - 3,999	6	1.013%	2,000 - 2,999	8	1.081%
Vivint	Building Equipment Contractors	2,000 - 2,999	7	0.724%	2,000 - 2,999	7	1.081%
State of Utah	State Government	2,000 - 2,999	8	0.724%	2,000 - 2,999	6	1.081%
Provo City School District	Public Education	1,000 - 1,999	9	0.434%	1,000 - 1,999	10	0.649%
Doterra International	Direct Selling Establishments	1,000 - 1,999	10	0.434%			
Adobe Systems Incorporated	Software Publishers	1,000 - 1,999	11	0.434%	500 - 999	22	0.324%
Central Utah Medical Clinic	Health Care	1,000 - 1,999	12	0.434%	1,000 - 1,999	19	0.649%
Chrysalis	Health Care	1,000 - 1,999	13	0.434%	500 - 999	28	0.324%
Provo City	Local Government	1,000 - 1,999	14	0.434%	1,000 - 1,999	18	0.649%
Utah County	Local Government	1,000 - 1,999	15	0.434%	1,000 - 1,999	17	0.649%
Qualtrics	Technical Services	1,000 - 1,999	16	0.434%			
Smiths Food and Drug	Grocery Stores	1,000 - 1,999	17	0.434%	500 - 999	26	0.324%
Costco	Warehouse Clubs/Supercenters	1,000 - 1,999	18	0.434%	500 - 999	32	0.324%
Nestle Prepared Foods	Food Manufacturing	1,000 - 1,999	19	0.434%	1,000 - 1,999	15	0.649%
Texas Instruments	Semiconductor Manufacturing	1,000 - 1,999	20	0.434%			
RBD Acquisition	Janitorial Services	500 - 999	21	0.217%	500 - 999	33	0.324%
Lehi City	Local Government	500 - 999	22	0.217%	500 - 999	30	0.324%
Bamboo Hr	Custom Computer Services	500 - 999	23	0.217%			
City of Orem	Local Government	500 - 999	24	0.217%	500 - 999	27	0.324%
Championx Resources	Nonmetallic Mineral Prod Manufacturing	500 - 999	25	0.217%			

(continued on following page)

NEBO SCHOOL DISTRICT
Principal Employers (continued)
Last Fiscal Year and 10 Years Prior

		June 30, 2024			June 30, 2014		
Entity	Industry	Employment Range (1)	Rank	Percent of Total Utah County Employment (3)	Employment Range (2)	Rank	Percent of Total Utah County Employment (3)
Tyson Fresh Meats	Animal Slaughtering	500 - 999	26	0.217%			
Alpine Building	Construction	500 - 999	27	0.217%			
ARO	Supermarkets	500 - 999	28	0.217%			
Home Depot	Home Centers	500 - 999	29	0.217%	500 - 999	40	0.324%
US Postal Service	Postal Service	500 - 999	30	0.217%	500 - 999	38	0.324%
Weave Communications	Computer Programming Services	500 - 999	31	0.217%			
Timpanogos Regional Medical Center	Health Care	500 - 999	32	0.217%	500 - 999	36	0.324%
Wasatch Mental Services	Health Care	500 - 999	33	0.217%			
MyFamily.com / Ancestry.com	Information Services	500 - 999	34	0.217%	500 - 999	24	0.324%
Smokey's Smokehouse	Animal Food Manufacturing	500 - 999	35	0.217%			
Sundance Mountain Resort	Hotels	500 - 999	36	0.217%			
Spanish Fork City	Fitness and Recreational Centers	500 - 999	37	0.217%			
DOMO	Software Publishers	500 - 999	38	0.217%			
Costa Vida	Restaurants	500 - 999	39	0.217%			
Fidelity Brokerage Services	Financial Services	500 - 999	40	0.217%			
Rocky Mountain ATV	Motor Vehicle Dealers	500 - 999	41	0.217%			
Maverik Country Stores	Gasoline Stations and Convenience Stores	500 - 999	42	0.217%			
Target	Warehouse Clubs/Supercenters	500 - 999	43	0.217%			
Springville City	Fitness and Recreational Centers	500 - 999	44	0.217%			
Thanksgiving Point Institute	Zoos and Botanical Gardens	500 - 999	45	0.217%			
Xactware Solutions	Information Services	500 - 999	46	0.217%			
Young Living Essential Oils	Supplement Retailers	500 - 999	47	0.217%	500 - 999	39	0.324%
Smart Home Pros	Security Systems Services	500 - 999	48	0.217%			
American Fork City	Fitness and Recreational Centers	500 - 999	49	0.217%			
Red Robin	Limited-Service Restaurants	500 - 999	50	0.217%			

(continued on following page)

NEBO SCHOOL DISTRICT
Principal Employers (continued)
Last Fiscal Year and 10 Years Prior

		June 30, 2024			June 30, 2014		
Entity	Industry	Employment Range (1)	Rank	Percent of Total Utah County Employment (3)	Employment Range (2)	Rank	Percent of Total Utah County Employment (3)
Utah Valley Regional Medical Center	Health Care				4,000 - 4,999	4	1.947%
Bluefin Office Group	Office Supplies				2,000 - 2,999	9	1.081%
ESG	Human Resources Management				1,000 - 1,999	11	0.649%
IM Flash Technologies	Electronic Product Manufacturer				1,000 - 1,999	12	0.649%
Provo College	Higher Education				1,000 - 1,999	13	0.649%
Nexeo Staffing	Employment Services				1,000 - 1,999	14	0.649%
Payday Resources	Human Resources Management				1,000 - 1,999	16	0.649%
Macey's	Grocery Store				1,000 - 1,999	20	0.649%
Nu Skin	Wholesale Skin Care Products				500 - 999	21	0.324%
Universal Contracting	Residential Construction				500 - 999	23	0.324%
US Synthetic Corp	Manufacturing				500 - 999	25	0.324%
Convergys	Telephone Call Center				500 - 999	29	0.324%
Bluehost.com	Data Processing and Hosting Services				500 - 999	31	0.324%
Alliance Resource Services	Human Resources Management				500 - 999	34	0.324%
SOS Staffing Services	Temporary Help Services				500 - 999	35	0.324%
Novell	Software Publisher				500 - 999	37	0.324%
				26.487%			33.518%

(1) Data for Utah County as published in September 2018 by Utah Department of Workforce Services (http://jobs.utah.gov).

(2) Data as published in District's Annual Financial Reports.

(3) Based on average of range shown.

NEBO SCHOOL DISTRICT
Unemployment Information
Last 20 Calendar Years

Year Ended December 31,	Utah County (1)			State of Utah (1)			United States (2)		
	Average Annual Employment	Average Annual Unemployment	Average Annual Unemployment Rate	Average Annual Employment	Average Annual Unemployment	Average Annual Unemployment Rate	Average Annual Employment	Average Annual Unemployment	Average Annual Unemployment Rate
2023	345,354	10,258	2.88%	1,752,933	50,023	2.77%	153,140,899	5,784,899	3.64%
2022	337,880	7,231	2.10%	1,673,020	39,394	2.30%	144,609,725	5,415,926	3.61%
2021	324,829	7,729	2.32%	1,636,150	45,344	2.70%	144,234,103	8,330,000	5.46%
2020	314,022	11,774	3.61%	1,632,215	76,433	4.47%	146,892,506	12,947,000	8.10%
2019	300,205	7,395	2.40%	1,564,848	41,920	2.61%	155,875,865	5,989,000	3.70%
2018	294,143	8,247	2.73%	1,530,275	49,822	3.15%	155,386,308	6,306,000	3.90%
2017	283,944	8,512	2.91%	1,509,385	50,710	3.25%	151,504,273	6,973,000	4.40%
2016	271,418	8,680	3.10%	1,459,391	51,983	3.44%	150,413,265	7,750,000	4.90%
2015	257,594	8,484	3.19%	1,412,473	51,931	3.55%	148,232,302	8,296,000	5.30%
2014	246,669	8,902	3.48%	1,376,946	54,158	3.78%	146,436,520	9,596,000	6.15%
2013	231,132	10,269	4.25%	1,355,720	62,802	4.43%	143,404,865	11,460,000	7.40%
2012	217,718	11,927	5.19%	1,302,641	73,987	5.37%	141,889,062	12,506,000	8.10%
2011	207,313	14,671	6.61%	1,261,698	91,559	6.77%	139,850,765	13,747,000	8.95%
2010	203,683	17,632	7.97%	1,252,715	109,972	8.07%	139,602,083	14,825,000	9.60%
2009	207,547	16,705	7.45%	1,275,514	107,346	7.76%	139,122,097	14,265,000	9.30%
2008	216,731	7,359	3.28%	1,330,369	46,089	3.35%	144,938,069	8,924,000	5.80%
2007	218,565	5,495	2.45%	1,329,174	35,595	2.61%	146,791,565	7,078,000	4.60%
2006	209,130	6,094	2.83%	1,285,389	39,044	2.95%	145,194,652	7,001,000	4.60%
2005	198,131	8,227	3.99%	1,230,450	53,175	4.14%	141,252,137	7,591,000	5.10%
2004	189,202	9,611	4.83%	1,179,142	62,862	5.06%	140,014,636	8,149,000	5.50%

(1) Seasonally adjusted data as published on Utah Economic Data Viewer (http://jobs.utah.gov).

(2) Seasonally adjusted data as published by U.S. Department of Labor, Bureau of Labor Statistics (http://www.bls.gov).

NEBO SCHOOL DISTRICT
Enrollment Statistics
Last 20 Fiscal Years

Fiscal Year Ended June 30,	Kindergarten		Elementary		Middle		Junior High		High		Total						
	Count	Change	Count	Change	Count	Change	Count	Change	Count	Change	Count	Change	Change Rate	5-Year Average Change Rate	K-12 Diff (1)	Migrate Rate	5-Year Average Migrate Rate
2024	3,114	553	20,127	4,115	6,990	1,365	6,705	830	9,850	1,149	43,672	7,459	20.60%	6.36%	326	21.34%	6.48%
2023	2,561	(16)	16,012	260	5,625	92	5,875	20	8,701	384	36,213	756	2.13%	2.06%	(63)	2.49%	2.43%
2022	2,577	37	15,752	13	5,533	(105)	5,855	109	8,317	105	35,457	122	0.35%	1.79%	(139)	0.80%	2.19%
2021	2,540	180	15,739	896	5,638	190	5,746	381	8,212	451	35,335	1,918	5.74%	2.10%	(22)	6.29%	2.30%
2020	2,360	(3)	14,843	(77)	5,448	76	5,365	253	7,761	32	33,417	284	0.86%	1.22%	(175)	1.50%	1.30%
2019	2,363	23	14,920	(207)	5,372	138	5,112	69	7,729	307	33,133	307	0.94%	1.20%	(14)	1.05%	1.00%
2018	2,340	(137)	15,127	(1)	5,234	253	5,043	(68)	7,422	96	32,826	280	0.86%	1.52%	(121)	1.33%	0.97%
2017	2,477	105	15,128	83	4,981	28	5,111	209	7,326	242	32,546	562	1.76%	1.88%	170	1.32%	0.82%
2016	2,372	(87)	15,045	135	4,953	26	4,902	180	7,084	144	31,984	485	1.54%	1.95%	113	1.27%	0.53%
2015	2,459	(71)	14,910	(124)	4,927	116	4,722	59	6,940	197	31,499	248	0.79%	2.27%	239	0.03%	0.37%
2014	2,530	(49)	15,034	215	4,811	163	4,663	48	6,743	312	31,251	738	2.42%	2.65%	479	0.91%	0.40%
2013	2,579	77	14,819	189	4,648	53	4,615	222	6,431	296	30,513	760	2.55%	2.95%	604	0.56%	0.38%
2012	2,502	(56)	14,630	137	4,595	11	4,393	103	6,135	366	29,753	617	2.12%	3.12%	650	-0.12%	0.38%
2011	2,558	132	14,493	171	4,584	199	4,290	285	5,769	199	29,136	854	3.02%	3.55%	727	0.48%	0.71%
2010	2,426	(135)	14,322	229	4,385	146	4,005	202	5,570	113	28,282	690	2.50%	2.73%	648	0.16%	-0.06%
2009	2,561	139	14,093	490	4,239	302	3,803	164	5,457	48	27,592	1,004	3.78%	3.09%	797	0.83%	0.06%
2008	2,422	90	13,603	398	3,937	232	3,639	101	5,409	123	26,588	854	3.32%	3.04%	721	0.55%	0.12%
2007	2,332	81	13,205	603	3,705	232	3,538	(6)	5,286	163	25,734	992	4.01%	3.32%	641	1.52%	0.33%
2006	2,251	(92)	12,602	15	3,473	(123)	3,544	(69)	5,123	32	24,742	(145)	-0.58%	3.49%	635	-3.35%	0.62%
2005	2,343	155	12,587	609	3,596	(51)	3,613	179	5,091	250	24,887	987	4.13%	4.26%	817	0.76%	1.61%

Note: Information based on October 1 enrollment counts.

(1) Indicates difference between incoming kindergarten students and outgoing twelfth grade students.

NEBO SCHOOL DISTRICT
Enrollment by Ethnicity and Gender
Last 10 Fiscal Years

	Fiscal Year Ended June 30,									
	2024	**2023**	**2022**	**2021**	**2020**	**2019**	**2018**	**2017**	**2016**	**2015**
Student enrollment (1):	43,672	36,213	35,457	35,335	33,417	33,133	32,826	32,546	31,984	31,499
Ethnicity:										
American Indian	1.02%	1.05%	1.05%	1.08%	0.88%	0.87%	0.81%	0.66%	0.69%	0.70%
Asian	1.45%	1.46%	1.39%	1.29%	1.11%	1.07%	0.98%	0.96%	0.88%	0.83%
Black	1.11%	1.13%	1.16%	1.12%	1.09%	1.07%	1.04%	0.96%	0.94%	0.88%
Hispanic	11.83%	13.57%	12.00%	11.51%	10.84%	10.57%	10.33%	9.96%	9.67%	9.27%
Pacific Islander	1.63%	1.75%	1.71%	1.68%	1.57%	1.45%	1.34%	1.29%	1.30%	1.26%
White	82.95%	81.03%	82.70%	83.32%	84.51%	84.96%	85.49%	86.18%	86.53%	87.07%
Undeclared	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Gender:										
Female	48.69%	48.59%	48.69%	48.78%	48.61%	48.48%	48.38%	48.35%	48.29%	48.63%
Male	51.31%	51.41%	51.31%	51.22%	51.39%	51.52%	51.62%	51.65%	51.71%	51.37%
Special Education (2)	12.72%	14.13%	13.75%	13.00%	13.47%	14.14%	14.27%	14.39%	13.99%	13.41%

(1) Based on October 1 enrollment counts.

(2) Based on December 1 enrollment counts.

NEBO SCHOOL DISTRICT
Expenditures by Function
General Fund
Last 10 Fiscal Years

	Fiscal Year Ended June 30,									
	2024	**2023**	**2022**	**2021**	**2020**	**2019**	**2018**	**2017**	**2016**	**2015**
Instructional services	63.03%	61.01%	62.94%	64.15%	62.87%	63.66%	64.20%	64.96%	65.45%	62.61%
Supporting services:										
Students	7.81%	7.70%	7.29%	6.96%	7.22%	6.71%	5.97%	3.50%	3.67%	5.95%
Instructional staff	6.23%	7.00%	6.51%	5.41%	5.64%	5.15%	5.03%	4.93%	4.95%	5.03%
District administration	0.77%	0.84%	0.77%	1.22%	1.42%	1.37%	1.33%	1.28%	0.91%	0.80%
School administration	5.81%	6.45%	6.77%	6.48%	6.75%	6.75%	6.89%	7.24%	7.74%	7.59%
Business	2.57%	2.88%	2.78%	3.04%	2.85%	2.76%	2.78%	2.68%	3.05%	3.03%
Operation and maint of facilities	7.73%	8.99%	9.05%	9.07%	9.31%	9.44%	9.71%	9.93%	10.17%	10.74%
Transportation	3.59%	4.76%	3.90%	3.68%	3.94%	4.15%	4.09%	4.52%	4.06%	4.25%
Central	0.03%	0.36%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Capital outlay	2.42%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.96%	0.00%	0.00%
Total expenditures	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%

Source: District's Annual Financial Reports. Summary is unaudited

NEBO SCHOOL DISTRICT
Expenditures Per Student
General Fund
Last 10 Fiscal Years

	Fiscal Year Ended June 30,									
	2024	**2023**	**2022**	**2021**	**2020**	**2019**	**2018**	**2017**	**2016**	**2015**
Instructional services	$ 5,566	$ 5,302	$ 5,156	$ 4,830	$ 4,454	$ 4,391	$ 4,231	$ 4,106	$ 3,937	$ 3,557
Supporting services:										
Students	690	669	597	524	511	463	393	221	221	338
Instructional staff	551	608	534	407	400	356	331	312	298	286
District administration	68	73	63	92	100	94	87	81	55	46
School administration	513	560	554	488	478	466	454	458	466	431
Business	227	250	228	229	202	191	183	169	183	172
Operation and maint of facilities	683	781	741	683	659	651	639	628	612	610
Transportation	317	414	320	277	279	286	269	286	244	242
Central	3	32	-	-	-	-	-	-	-	-
Capital outlay	214	-	-	-	-	-	-	61	-	-
Total expenditures per pupil	$ 8,832	$ 8,690	$ 8,193	$ 7,530	$ 7,084	$ 6,898	$ 6,587	$ 6,320	$ 6,016	$ 5,681

Source: District's Annual Financial Reports. Summary is unaudited.

NEBO SCHOOL DISTRICT
Expenditures per Student Comparisons
Last 20 Fiscal Years

Fiscal Year Ended June 30,	District (1)				State of Utah (2)			United States (2)	
	Expenditures Per Student	Percent Change	Percent of State of Utah Average	Percent of United States Average	Expenditures Per Student	Percent Change	Percent of United States Average	Expenditures Per Student	Percent Change
2024	$ 8,832	1.63%	Not available	Not available	Not available	Not available	Not available	Not available	Not available
2023	8,690	6.07%	84.10%	62.35%	$ 10,333	12.63%	74.14%	$ 13,938	-2.85%
2022	8,193	8.80%	89.30%	57.10%	9,174	2.30%	63.94%	14,347	3.73%
2021	7,530	6.30%	83.97%	54.44%	8,968	5.43%	64.84%	13,831	1.25%
2020	7,084	2.70%	83.28%	51.86%	8,506	4.29%	62.27%	13,660	3.33%
2019	6,898	4.72%	84.58%	52.18%	8,156	4.95%	61.69%	13,220	4.09%
2018	6,587	4.22%	84.76%	51.87%	7,771	6.48%	61.19%	12,700	3.61%
2017	6,320	5.05%	86.60%	51.56%	7,298	3.78%	59.54%	12,258	3.51%
2016	6,016	5.90%	85.55%	50.80%	7,032	3.15%	59.38%	11,842	8.94%
2015	5,681	1.01%	83.34%	52.26%	6,817	2.13%	62.71%	10,870	2.64%
2014	5,624	0.74%	84.26%	53.11%	6,675	1.78%	63.03%	10,590	-1.61%
2013	5,583	0.39%	85.13%	51.87%	6,558	2.73%	60.93%	10,763	1.08%
2012	5,562	-1.85%	87.12%	52.23%	6,384	0.11%	59.95%	10,648	-0.14%
2011	5,666	0.05%	88.85%	53.14%	6,377	0.06%	59.80%	10,663	0.25%
2010	5,663	-2.97%	88.86%	53.25%	6,373	-3.61%	59.92%	10,636	0.42%
2009	5,837	3.97%	88.27%	55.11%	6,612	10.61%	62.43%	10,591	2.86%
2008	5,614	10.41%	93.91%	54.52%	5,978	5.90%	58.06%	10,297	6.97%
2007	5,084	5.73%	90.07%	52.82%	5,645	3.31%	58.64%	9,626	5.16%
2006	4,809	6.80%	88.01%	52.53%	5,464	4.08%	59.69%	9,154	5.21%
2005	4,502	2.34%	85.76%	51.75%	5,250	4.83%	60.34%	8,701	5.00%

(1) General Fund only.

(2) Source: Utah State Office of Education, Data Department (http://www.schools.utah.gov).

NEBO SCHOOL DISTRICT
Teacher Salary Schedule
Fiscal Year 2024

	Lane 1		Lane 2		Lane 3		Lane 4		Lane 5		Lane 6		Lane 7	
	Bachelors Degree		Bachelors Degree + 20 Semester Hours		Bachelor Degree + 36 Semester Hours		Masters Degree		Masters Degree + 30 Semester Hours		Masters Degree + 60 Semester Hours		Doctorate Degree	
Step	Index	Salary	Index	Salary	Index	Salary	Index	Salary	Index	Salary	Index	Salary	Index	Salary
1	121%	$ 57,212	124%	$ 58,398	128%	$ 59,980	133%	$ 61,957	139%	$ 64,329	144%	$ 66,305	149%	$ 68,282
2	122%	57,608	125%	58,794	129%	60,375	134%	62,352	140%	64,724	145%	66,701	150%	68,678
3	123%	58,003	126%	59,189	130%	60,771	135%	62,747	141%	65,119	146%	67,096	151%	69,073
4	124%	58,398	127%	59,584	131%	61,166	136%	63,143	142%	65,515	147%	67,491	152%	69,468
5	126%	59,189	129%	60,375	133%	61,957	138%	63,933	144%	66,305	149%	68,282	154%	70,259
6	128%	59,980	131%	61,166	135%	62,747	140%	64,724	146%	67,096	151%	69,073	156%	71,050
7	133%	61,957	136%	63,143	140%	64,724	145%	66,701	151%	69,073	156%	71,050	161%	73,026
8	140%	64,724	143%	65,910	147%	67,491	152%	69,468	158%	71,840	163%	73,817	168%	75,794
9	147%	67,491	150%	68,678	154%	70,259	159%	72,236	165%	74,608	170%	76,585	175%	78,561
10	154%	70,259	157%	71,445	161%	73,026	166%	75,003	172%	77,375	177%	79,352	182%	81,329
11	161%	73,026	164%	74,212	168%	75,794	173%	77,771	179%	80,143	184%	82,119	189%	84,096
12	168%	75,794	171%	76,980	175%	78,561	180%	80,538	186%	82,910	191%	84,887	196%	86,864
15	175%	78,561	178%	79,747	182%	81,329	187%	83,305	193%	85,678	198%	87,654	203%	89,631
18	175%	78,561	178%	79,747	189%	84,096	194%	86,073	200%	88,445	205%	90,422	210%	92,399
21	175%	78,561	178%	79,747	196%	86,864	201%	88,840	207%	91,212	212%	93,189	217%	95,166
24	175%	78,561	178%	79,747	196%	86,864	208%	91,608	214%	93,980	219%	95,957	224%	97,933
27	182%	81,329	185%	82,515	203%	89,631	215%	94,375	221%	96,747	226%	98,724	231%	100,701
30	189%	84,096	192%	85,282	210%	92,399	222%	97,143	228%	99,515	233%	101,492	238%	103,468

Salary schedule base:	$ 39,535
Legislative salary adjustment:	8,400
Teacher and Student Success stipend	975

Note: Step and lane amounts include base salary, Legislative salary adjustment, and Teacher and Student Success stipend.

NEBO SCHOOL DISTRICT
Teacher Salary Comparisons
Last 20 Fiscal Years

Fiscal Year Ended June 30,	District (1)					State of Utah		United States
	Minimum Teacher Salary	Maximum Teacher Salary	Average Teacher Salary	Average as a Percent of State of Utah Average	Average as a Percent of United States Average	Average Teacher Salary (2)	Average as a Percent of United States Average	Average Teacher Salary (3)
2024	$ 57,212	$ 103,468	$ 72,682	Not available	Not available	Not available	Not available	Not available
2023	50,369	94,213	64,815	102.10%	93.13%	$ 63,481	91.21%	$ 69,597
2022	47,074	88,693	60,933	102.11%	91.77%	59,671	89.87%	66,397
2021	44,867	84,316	57,741	101.45%	88.71%	56,918	87.45%	65,090
2020	44,274	83,140	56,698	101.48%	89.08%	55,873	87.79%	63,645
2019	42,388	73,833	54,008	101.94%	85.35%	52,981	83.73%	63,279
2018	38,263	73,833	51,104	100.65%	83.62%	50,776	83.08%	61,115
2017	34,637	71,804	48,835	103.37%	82.84%	47,244	80.14%	58,950
2016	32,892	69,618	47,700	102.17%	82.01%	46,689	80.27%	58,165
2015	31,922	67,129	46,873	102.24%	81.69%	45,848	79.90%	57,379
2014	31,512	65,379	46,105	100.88%	81.33%	45,704	80.62%	56,689
2013	31,512	65,379	46,013	101.03%	81.61%	45,543	80.77%	56,383
2012	31,512	65,379	46,753	102.91%	82.54%	45,432	80.21%	56,643
2011	31,567	64,382	46,004	101.49%	83.70%	45,329	82.47%	54,965
2010	32,012	65,379	44,949	97.00%	82.00%	46,340	84.53%	54,819
2009	31,715	64,714	45,112	98.23%	83.68%	45,923	85.18%	53,910
2008	29,485	61,826	44,160	102.28%	83.06%	43,175	81.20%	53,168
2007	26,466	58,164	41,515	100.38%	82.41%	41,359	82.10%	50,379
2006	25,649	56,334	38,439	96.08%	78.41%	40,007	81.60%	49,026
2005	25,156	55,229	36,741	93.12%	76.94%	39,456	82.63%	47,750

(1) Amounts include base salary, Legislative salary adjustment, and Teacher and Student Success stipend.

(2) Data as published by Utah State Office of Education, Data Department (http://www.schools.utah.gov).

(3) Data as published by National Center for Education Statistics (http://www.nces.ed.gov).

NEBO SCHOOL DISTRICT
Facilities Information
June 30, 2024

Description	Address	City	Year Originally Built	Year of Most Recent Renovation	Total Square Feet	Site Acres	Enrollment Capacity	Fiscal Year 2024 Enrollment (1)
Elementary schools:								
Apple Valley Elementary	105 E 770 N	Santaquin	2018	None	100,286	12.18	850	666
Art City Elementary	121 N 900 E	Springville	1978	2016	65,104	7.50	700	428
Barnett Elementary	456 N 300 E	Payson	1979	2017	70,821	7.13	875	472
Brockbank Elementary	340 W 500 N	Spanish Fork	1959	2018	64,844	7.70	675	476
Brookside Elementary	750 E 400 S	Springville	1949	2008	70,066	5.90	700	388
Canyon Elementary	1492 E 1240 S	Spanish Fork	1997	None	72,002	10.47	700	435
Cherry Creek Elementary	484 S 200 E	Springville	1940	2006	126,524	14.52	725	421
East Meadows Elementary	1287 S 2130 E	Spanish Fork	2006	None	80,115	10.80	875	520
Foothills Elementary	412 S 810 E	Salem	2007	None	80,115	10.00	875	641
Goshen Elementary	60 N Center	Goshen Town	1983	2018	49,520	8.94	375	293
Hobble Creek Elementary	1145 E 1200 N	Mapleton	2003	None	72,283	8.83	700	434
Larsen Elementary	1175 E Flonette Drive	Spanish Fork	1979	2017	64,045	10.01	700	335
Maple Ridge Elementary	2340 W Harvest Parkway	Mapleton	2015	None	80,115	14.12	825	837
Mapleton Elementary	120 W Maple	Mapleton	1970	2016	70,981	11.34	750	599
Meadow Brook Elementary	748 S 950 W	Springville	2016	None	80,115	12.00	875	662
Mt. Loafer Elementary	1025 S 250 W	Salem	1996	None	68,990	9.70	700	601
Orchard Hills Elementary	168 E 610 S	Santaquin	2007	None	80,115	10.00	850	560
Park Elementary	90 N 600 E	Spanish Fork	1954	2007	65,954	3.65	550	398
Park View Elementary	360 S 100 E	Payson	1954	2003	59,627	6.60	600	330
Rees Elementary	574 N Rees Avenue	Spanish Fork	2003	None	72,283	10.27	675	717
Riverview Elementary	628 S West Park Drive	Spanish Fork	2007	None	80,115	10.80	850	669
Sage Creek Elementary	1050 S 700 E	Springville	1959	2015	68,020	7.19	700	464
Salem Elementary	140 W 100 S	Salem	1952	2002	57,354	5.04	650	485
Santaquin Elementary	25 S 400 W	Santaquin	1983	2015	61,730	5.04	625	675
Sierra Bonita Elementary	53 S 1800 E	Spanish Fork	2011	None	80,115	11.89	850	591
Spanish Oaks Elementary	2701 E Canyon Crest Drive	Spanish Fork	2001	None	72,283	14.72	700	405
Spring Lake Elementary	1750 S 500 W	Payson	2002	None	72,283	10.00	675	533
Taylor Elementary	92 S 500 W	Payson	1996	2011	46,207	4.54	700	375

(continued on following page)

NEBO SCHOOL DISTRICT
Facilities Information (continued)
June 30, 2024

Description	Address	City	Year Originally Built	Year of Most Recent Renovation	Total Square Feet	Site Acres	Enrollment Capacity	Fiscal Year 2024 Enrollment (1)
Elementary schools (continued):								
Westside Elementary	740 W Center	Springville	2001	None	72,283	10.00	700	591
Wilson Elementary	590 W 500 S	Payson	1959	2014	60,833	8.44	625	303
			Total elementary schools		2,165,128	279.31	21,650	15,304
Middle schools:								
Diamond Fork Middle	50 N 900 E	Spanish Fork	1996	2021	133,586	15.89	1,200	1,078
Maple Grove Middle	1587 W 400 S	Mapleton	2021	None	142,355	19.65	1,200	1,209
Mt. Nebo Middle	851 W 450 S	Payson	1994	2021	134,414	13.16	1,200	1,106
Spring Canyon Middle	599 W 700 S	Springville	2021	None	142,355	17.50	1,200	1,085
Valley View Middle	1044 E 340 S	Salem	2020	None	142,355	18.24	1,200	939
			Total middle schools		695,065	84	6,000	5,417
Junior high schools:								
Mapleton Junior	362 E 1200 N	Mapleton	2007	2012	148,680	21.99	1,200	1,198
Payson Junior	1025 S HWY 198	Payson	1977	2012	134,410	32.91	1,200	1,113
Salem Junior	598 N Main	Salem	2012	None	152,675	23.55	1,200	958
Spanish Fork Junior	600 S 820 E	Spanish Fork	1975	2013	134,296	21.80	1,200	1,057
Springville Junior	189 S 1470 E	Springville	2014	None	166,680	32.50	1,200	1,128
			Total junior high schools		736,741	132.74	6,000	5,454
High schools:								
Landmark High	612 S Main	Spanish Fork	2008	None	52,004	8.50	500	288
Maple Mountain High	51 N 2550 E	Mapleton	2009	None	260,770	45.61	1,500	1,836
Payson High	1050 S Main	Payson	1968	2011	235,132	32.91	1,500	1,601
Salem Hills High	150 N Skyhawk Blvd	Salem	2008	None	260,770	52.00	1,500	1,586
Spanish Fork High	158 N 630 W	Spanish Fork	2024	None	360,000	40.90	1,800	1,546
Springville High	1205 E 900 S	Springville	1968	2012	238,367	39.95	1,500	1,672
			Total high schools		1,407,043	219.87	8,300	8,529

(continued on following page)

NEBO SCHOOL DISTRICT
Facilities Information (continued)
June 30, 2024

Description	Address	City	Year Originally Built	Year of Most Recent Renovation	Total Square Feet	Site Acres	Enrollment Capacity	Fiscal Year 2024 Enrollment (1)
Specialty schools:								
Oakridge	158 N 630 W	Spanish Fork	2024	None	69,707	(3)	75	21
Advanced Learning Center (4)(5)	161 E 400 N	Salem	2017	None	49,606	14.33	13,000	8,871
Bridges	165 S 700 E	Springville	(2)	(2)	(2)	(2)	75	76
Shadow Mountain	Hobble Creek Canyon	Springville	1972	2004	1,240	20.00	Not applicable	
				Total specialty schools	50,846	34.33	13,200	8,968
Support facilities:								
District Office	350 S Main	Spanish Fork	1934	2009	65,000	1.50	Not applicable	
Career and Tech Education Office	350 S Main	Spanish Fork	2010	None	4,265	0.66	Not applicable	
Child Nutrition Office	350 S Main	Spanish Fork	1978	2020	4,258	0.10	Not applicable	
Curriculum and Technology Office	350 S Main	Spanish Fork	2020	None	10,901	0.26	Not applicable	
Professional Learning Center	350 S Main	Spanish Fork	2019	None	4,275	0.10	Not applicable	
Employee Medical Clinic	350 S Main	Spanish Fork	2019	None	1,493	0.03	Not applicable	
Employee Fitness Center	350 S Main	Spanish Fork	2021	None	14,558	0.33	Not applicable	
Peak Center Field House	161 E 400 N	Salem	2017	None	60,219	1.50	Not applicable	
Summit Center	165 S 700 E	Springville	1957	2016	206,685	6.00	Not applicable	
Maintenance Compound	228 E 520 N	Salem	2017	None	48,263	2.50	Not applicable	
Transportation Compound	676 N 300 E	Payson	2000	2006	4,500	10.24	Not applicable	
Transportation Compound	473 W 1600 S	Springville	2006	None	2,000	13.91	Not applicable	
Warehouse	463 N SR 198	Salem	2017	None	50,312	1.50	Not applicable	
				Total support facilities	476,729	38.63	-	-
				Total facilities	4,836,487	704.88	49,150	43,672

(1) Based on October 1 enrollment counts.

(2) Included in Summit Center building.

(3) Included in Spanish Fork High building.

(4) Students are included in their home high school, if applicable, for enrollment count purposes. Enrollment count includes students enrolled in OpenEd (formerly My Tech High).

(5) Includes students enrolled in Nebo Online School and My Tech High, a home-based education program.

NEBO SCHOOL DISTRICT
Child Nutrition Information
Last 10 Fiscal Years

	Fiscal Year Ended June 30,									
	2024	**2023**	**2022**	**2021**	**2020**	**2019**	**2018**	**2017**	**2016**	**2015**
Lunches served:										
Student free	682,708	685,230	2,794,861	2,645,277	873,277	829,341	863,573	911,576	947,212	948,631
Student reduced	228,995	182,085	-	20,647	215,266	318,867	330,696	337,392	371,646	399,662
Student full pay	1,526,148	1,406,569	-	90,601	956,160	1,217,029	1,191,588	1,197,494	1,204,449	1,177,646
Adult full pay	56,173	52,867	46,136	48,246	48,166	60,965	61,683	63,886	66,690	79,696
Total lunches served	2,494,024	2,326,751	2,840,997	2,804,771	2,092,869	2,426,202	2,447,540	2,510,348	2,589,997	2,605,635
Breakfasts served:										
Student free	239,758	227,399	849,684	670,819	488,065	278,474	308,142	332,713	349,956	376,271
Student reduced	51,487	44,271	-	3,037	43,539	62,380	68,988	72,578	80,352	92,275
Student full pay	155,811	146,263	-	2,625	75,323	89,013	96,688	92,533	94,632	95,447
Adult full pay	423	319	135	280	515	1,035	983	1,085	1,109	1,235
Total breakfasts served	447,479	418,252	849,819	676,761	607,442	430,902	474,801	498,909	526,049	565,228
Total meals served	2,941,503	2,745,003	3,690,816	3,481,532	2,700,311	2,857,104	2,922,341	3,009,257	3,116,046	3,170,863
Number of serving days	177	177	177	177	177	177	177	177	177	177
Students eligible for meals (1)	34,811	34,469	34,174	33,264	33,417	33,133	32,826	32,546	31,984	31,499
Average meals served per day:										
Student lunch	13,773	12,847	15,790	15,574	11,552	13,363	13,479	13,822	14,256	14,271
Student breakfast	2,526	2,361	4,800	3,822	3,429	2,429	2,677	2,813	2,966	3,186
Adult lunch	317	299	261	273	272	344	348	361	377	450
Adult breakfast	2	2	1	2	3	6	6	6	6	7
Average percentage of students participating per day:										
Lunch	39.57%	37.27%	46.21%	46.82%	34.57%	40.33%	41.06%	42.47%	44.57%	45.31%
Breakfast	7.26%	6.85%	14.05%	11.49%	10.26%	7.33%	8.15%	8.64%	9.27%	10.12%

(continued on following page)

NEBO SCHOOL DISTRICT
Child Nutrition Information (continued)
Last 10 Fiscal Years

	Fiscal Year Ended June 30,									
	2024	2023	2022	2021	2020	2019	2018	2017	2016	2015
Students qualifying for free and reduced-price meals:										
Free	7,795	8,334	6,346	6,122	7,481	7,781	7,892	8,901	8,106	8,179
Reduced	2,423	1,816	907	1,644	2,541	2,817	2,896	2,832	3,211	3,436
Total qualifying for free and reduced-price meals	10,218	10,150	7,253	7,766	10,022	10,598	10,788	11,733	11,317	11,615
Percentage qualifying for free and reduced-price meals:										
Free	22.39%	24.18%	18.57%	18.40%	22.39%	23.48%	24.04%	27.35%	25.34%	25.97%
Reduced	6.96%	5.27%	2.65%	4.94%	7.60%	8.50%	8.82%	8.70%	10.04%	10.91%
Total percentage qualifying for free and reduced-price meals	29.35%	29.45%	21.22%	23.35%	29.99%	31.99%	32.86%	36.05%	35.38%	36.87%
Lunch prices:										
Elementary reduced	$ 0.40	$ 0.40	$ -	$ -	$ 0.40	$ 0.40	$ 0.40	$ 0.40	$ 0.40	$ 0.40
Elementary full	2.00	2.00	-	-	2.00	2.00	2.00	2.00	2.00	2.00
Secondary reduced	0.40	0.40	-	-	0.40	0.40	0.40	0.40	0.40	0.40
Secondary full	2.50	2.50	-	-	2.50	2.50	2.50	2.50	2.25	2.25
Adult full	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00	3.00
Breakfast prices:										
Elementary reduced	$ 0.30	$ 0.30	$ -	$ -	$ 0.30	$ 0.30	$ 0.30	$ 0.30	$ 0.30	$ 0.30
Elementary full	1.50	1.50	-	-	1.50	1.50	1.50	1.50	1.50	1.25
Secondary reduced	0.30	0.30	-	-	0.30	0.30	0.30	0.30	0.30	0.30
Secondary full	1.50	1.50	-	-	1.50	1.50	1.50	1.50	1.50	1.25
Adult full	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	1.50

(1) Based on October 1 enrollment counts of in-seat students

Compliance and Internal Control Section

NEBO SCHOOL DISTRICT
Schedule of Expenditures of Federal Awards
Year Ended June 30, 2024

Federal Grantor / Pass Through Grantor / Program Title	CFDA Number	Pass-Through Grantor Number	District's Program Number	Receivable (Unearned) June 30, 2023	Received	Expended	Receivable (Unearned) June 30, 2024
U.S. Department of Agriculture:							
Passed through State Office of Education:							
Child Nutrition Cluster:							
School Breakfast Program	10.553	190	8001	$ -	$ 700,691	$ 700,691	$ -
National School Lunch Program:	10.555	190	8001	-	4,934,603	4,934,604	-
Federal Supply Chain Assistance	10.555	190	8001		632,873	632,873	-
Non-Cash Assistance (Commodities)	10.565	190	8001	-	1,114,891	1,114,891	-
Local Food for Schools Cooperative Agreement	10.185	190	8001	-	-	74,182	74,182
Total Child Nutrition Cluster				-	7,383,058	7,457,241	-
Passed through Utah County Forest Reserve:					.		
Schools and Roads Cluster - Grants to States	10.665	n/a	7250	-	41,796	41,796	-
Total U.S. Department of Agriculture				-	7,424,854	7,499,037	74,182
U.S. Department of Education:							
Direct:							
Indian Education - Grants to Local Educational Agencies	84.060	n/a	7330	-	54,763	54,763	-
Passed through State Office of Education:							
Title I Grants to Local Educational Agencies	84.010	190	7545-7546	2,136,401	2,959,191	3,045,459	2,222,669
Migrant Education - State Grant Program	84.011	190	7548	-	-	102,049	102,049.00

(continued on following page)

NEBO SCHOOL DISTRICT
Schedule of Expenditures of Federal Awards (continued)
Year Ended June 30, 2024

Federal Grantor / Pass Through Grantor / Program Title	CFDA Number	Pass-Through Grantor Number	District's Program Number	Receivable (Unearned) June 30, 2023	Received	Expended	Receivable (Unearned) June 30, 2024
U.S. Department of Education (continued):							
Special Education Cluster:							
Special Education - Grants to States	84.027	190	7551	$ 2,732,535	$ 7,470,439	$ 6,291,670	$ 1,553,766
Special Education - Results Driven Accountability	84.027	190	7552	-	-	238,701	238,701.00
Special Education - Preschool Grants	84.173	190	7701	83,182	258,803	175,621	-
Total Special Education Cluster				2,815,717	7,729,242	6,705,992	1,792,467
Career and Technical Education - Basic Grants to States	84.048	190	6000	-	348,859	348,859	-
Education for Homeless Children and Youth	84.196	190	7950	-	10,521	10,521	-
Title IV, Part A - Student Support and Academic Enrichment	84.424	190	7560	179,396	179,396	443,270	443,270
Stronger Connections	84.424F	190	7562	-	-	10,926	10,926
Elementary and Secondary School Emergency Relief Fund II	84.425D	190	7690-7696	2,498,765	2,498,765	-	-
Elementary and Secondary School Emergency Relief Fund III	84.425U	190	7640-7648	8,513,498	8,513,498	4,282,201	4,282,201
ARP Homeless	84.425W	190	7230	344,118	344,118	-	-
English Language Acquisition Grants	84.365	190	7880	133,049	133,049	138,824	138,824
Supporting Effective Instruction State Grants	84.367	190	7508	622,596	622,596	597,185	597,185
Total U.S. Department of Education				17,243,540.00	23,393,998.00	15,740,049	9,589,591

(continued on following page)

NEBO SCHOOL DISTRICT
Schedule of Expenditures of Federal Awards (continued)
Year Ended June 30, 2024

Federal Grantor / Pass Through Grantor / Program Title	CFDA Number	Pass-Through Grantor Number	District's Program Number	Receivable (Unearned) June 30, 2023	Received	Expended	Receivable (Unearned) June 30, 2024
U.S. Department of Health and Human Services:							
Passed through the Utah Department of Health							
Medical Assistance Program	93.778	n/a	1250	$ 168,510	$ 2,216,254	$ 2,215,606	$ 167,862
Passed through Jordan School District:							
Medical Assistance Program	93.778	n/a	1250	-	587,695	587,695	-
Total U.S. Department of Health and Human Services				168,510	2,803,949	2,803,301	167,862
U.S. Department of Treasury:							
Lead Free Drinking Water	21.027	n/a	7658	-	-	27,843	27,843
Total U.S. Department of Treasury				-	-	27,843	27,843
Total federal awards				$ 17,412,050	$ 33,622,801	$ 26,070,230	$ 9,859,478

The accompanying notes are an integral part of this statement.

1. BASIS FOR PRESENTATION

The accompanying schedule of expenditures of federal awards (Schedule) includes the federal award activity of Nebo School District (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* (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.

2. 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 *Child Nutrition Fund* as an inventory asset and federal revenue when received and totaled $1,114,891 for the year ended June 30, 2024. Donated food commodity inventories are recorded as expenditures in the *Child Nutrition Fund* when they are consumed by the schools. For purposes of the Schedule, donated food commodities are also recorded as expended when received.

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

3. SUBRECIPIENTS OF FEDERAL AWARDS

The District did not provide federal award funding to any subrecipients during the year ended June 30, 2024.

4. RELATIONSHIP TO DISTRICT'S FINANCIAL STATEMENTS

A reconciliation of federal revenue as reported on the District's financial statements and the Schedule for the year ended June 30, 2024 is as follows:

General Fund	$	17,817,024
Special Revenue Funds:		
Non K-12 Programs		795,965
School Food Services		7,457,241
Total governmental funds	$	26,070,230
Total federal expenditures as reported in the Schedule of Expenditures of Federal Awards	$	26,070,230

GILBERT & STEWART
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ESTABLISHED 1974

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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*

Honorable Board of Education
Nebo School District
Spanish Fork, Utah

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, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of Nebo School District, as of and for the year ended June 30, 2024, and the related notes to the financial statements, which collectively comprise Nebo School District's basic financial statements, and have issued our report thereon dated November 7, 2024.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered Nebo School District's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Nebo School District's internal control. Accordingly, we do not express an opinion on the effectiveness of Nebo School 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, and therefore, material weaknesses or significant deficiencies may exist that were not identified. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. or significant deficiencies. However, material weaknesses may exist that have not been identified.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether Nebo School 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 determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity'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 entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Gilbert & Stewart

Gilbert & Stewart
Certified Public Accountants
Provo, Utah
November 7, 2024

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INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE

Honorable Board of Education
Nebo School District
Spanish Fork, Utah

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited Nebo School 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 Nebo School District's major federal programs for the year ended June 30, 2024. Nebo School District's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

In our opinion, Nebo 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; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (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 Nebo School 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 for each major federal program. Our audit does not provide a legal determination of Nebo School 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 Nebo School 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 County's compliance based on out 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 County'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 County'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 County'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 County'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 financial statements of the governmental activities, the business-type activities, and the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of Nebo School District, as of and for the year ended June 30, 2024, and the related notes to the financial statements, which collectively comprise Nebo School District's basic financial statements. We issued our report thereon dated November 7, 2024, which contained unmodified opinions on those 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 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.

Gilbert & Stewart

Gilbert & Stewart
Certified Public Accountants
Provo, Utah
November 7, 2024

NEBO SCHOOL DISTRICT
Summary Schedule of Prior Year Audit Findings
Year Ended June 30, 2024

No matters were reported in the prior year.

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NEBO SCHOOL DISTRICT
Schedule of Findings and Questioned Costs
Year Ended June 30, 2024

1. SUMMARY OF AUDITOR'S RESULTS

Financial Statements:

Type of auditor's report issued:		Unmodified
Internal control over financial reporting:		
-Material weaknesses identified?	___ yes	_X_ no
-Significant deficiencies identified that are not considered to be material weaknesses?	___ yes	_X_ none reported
Noncompliance material to financial statements noted?	___ yes	_X_ no

Federal Awards:

Internal control over major programs:		
-Material weaknesses identified?	___ yes	_X_ no
-Significant deficiencies identified that are not considered to be material weakness(es)?	___ yes	_X_ none reported
Type of auditor's report issued on compliance for major programs:		Unmodified
Any audit findings disclosed that are required to be reported in accordance with 2 CFR 200.516(a)?	___ yes	_X_ no

Identification of major programs:

CFDA Number(s)	Name of Federal Program or Cluster
84.425U	Education Stabilization Relief Fund
84.010	Title I Grants to Local LEA's
84.048	Career and Technical Education Basic Grants to States

Dollar threshold used to distinguish between type A and type B programs:		$782,107
Auditee qualified as low-risk auditee?	_X_ yes	____ no

2. FINANCIAL STATEMENT FINDINGS

No matters were identified.

3. FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

No matters were identified.

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INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE AND REPORT ON INTERNAL CONTROL OVER COMPLIANCE AS REQUIRED BY THE *STATE COMPLIANCE AUDIT GUIDE*

Board of Education
Nebo School District
Spanish Fork, Utah

Report On Compliance

We have audited Nebo School District's compliance with the applicable state compliance requirements described in the *State Compliance Audit Guide*, issued by the Office of the Utah State Auditor that could have a direct and material effect on Nebo School District for the year ended June 30, 2024.

State compliance requirements were tested for the year ended June 30, 2024 in the following areas:

Budgetary Compliance
Fund Balance
Fraud Risk Assessment
Government Fees
Open and Public Meetings Act
Internal Control Systems
Public Education Programs

Management's Responsibility

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

Auditor's Responsibility

Our responsibility is to express an opinion on Nebo School District's compliance based on our audit of the compliance requirements referred to above. 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*. Those standards and the *State Compliance Audit Guide* require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the compliance requirements referred to above that could have a direct and material effect on Nebo School District occurred. An audit includes examining, on a test basis, evidence about Nebo School District's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each state compliance requirement referred to above. However, our audit does not provide a legal determination of Nebo School District's compliance with those requirements.

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Opinion on Compliance

In our opinion, Nebo School District complied, in all material respects, with the state compliance requirements referred to above that could have a direct and material effect on Nebo School District for the year ended June 30, 2024.

Report On Internal Control Over Compliance

Management of Nebo School District is responsible for establishing and maintaining effective internal control over compliance with the state compliance requirements referred to above. In planning and performing our audit of compliance, we considered Nebo School District's internal control over compliance with the compliance requirements referred to above to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance with state compliance requirements 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 internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of Nebo School District's 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 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 first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control and 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.

Gilbert & Stewart
Gilbert & Stewart, CPA PC
Certified Public Accountants
Provo, Utah
November 7, 2024

NEBO SCHOOL DISTRICT BOARD OF EDUCATION POLICIES AND PROCEDURES

SECTION: J - Students
POLICY TITLE: Students in Homeless Situations
FILE NO.: JECC
DATED: ~~August 12, 2009~~January 7, 2025

Board Discussion 12/11/2024

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1. PURPOSE AND PHILOSOPHY
2. ~~POLICY~~COMPARABLE SERVICES
3. DEFINITION OF A HOMELESS STUDENT
4. ENROLLMENT
5. SCHOOL PLACEMENT
6. DISPUTE RESOLUTION
7. TRANSPORTATION
8. QUESTIONS

1. PURPOSE AND PHILOSOPHY

1.1. The ~~F~~federal McKinney-Vento Education Assistance Act, 42 U.S.C. 11431, ~~law~~ requires equal access to education for children and youth experiencing homelessness~~ children and youths~~ (referred to herein as "McKinney-Vento students." In accordance with the law, and in order to facilitate the education of ~~homeless children~~McKinney-Vento students, Nebo School District will provide equal access to public education ~~to homeless students and their families~~as outlined in this policy.

2. ~~POLICY~~COMPARABLE SERVICES

2.1. The District will provide ~~homeless~~ McKinney-Vento students with services comparable to those given to other students. Such services include, but are not limited to:

2.1.1. Transportation services.~~;~~

2.1.2. Educational services for which the student meets the eligibility criteria,~~;~~ such as Title I of the Elementary and Secondary Act of 1965, Section 504 of the Rehabilitation Act of 1973, the Individuals with Disabilities Education Act (IDEA), and English as a Second Language (ESL) Programs.

2.1.3. School nutrition programs, including free breakfast and free lunch.~~;~~ McKinney-Vento students are not required to submit a separate application for free meals under Nebo School District Policy EF, Child Nutrition. Documentation of McKinney-Vento status may be provided to the Child Nutrition Department.

2.1.4. Fee waivers. McKinney-Vento students are eligible for fee waivers and are not required to submit a separate fee waiver application under Nebo School District Policy JN, Student Fees. Documentation of McKinney-Vento status may be provided to the student's school.

~~2.1.4.~~2.1.5. Programs for gifted and talented students; and

~~2.1.5.~~2.1.6. Programs in vocational and technical education.

3. DEFINITION~~S~~ OF A ~~HOMELESS~~ MCKINNEY-VENTO STUDENT

3.1. Pursuant to 42 U.S.C. §11434a(2), a child or youth is considered homeless if he or she lacks a fixed, regular, and adequate nighttime residence. This includes:

3.1.1. Children and youths who share housing with other persons due to loss of housing, economic hardship, or a similar reason;

3.1.2. Living in motels, trailer parks, or camping grounds due to the lack of alternative adequate accommodations;

3.1.3. Living in emergency or transitional shelters;

3.1.4. Abandoned in hospitals;

3.1.5. Awaiting foster care placement;

3.1.6. Children and youths who have a primary nighttime residence that is a public or private place not designed for or ordinarily used as regular sleeping accommodations for human beings;

3.1.7. Children and youths who are living in cars, parks, public spaces, abandoned buildings, substandard housing, bus or train stations, or similar settings; or

3.1.8. Migratory children that meet one or more of the above described conditions.

4. IMMEDIATE ENROLLMENT

4.1. Under state and federal law, homeless students are entitled to immediate enrollment and full participation in school, even if they are unable to produce records normally required for enrollment, such as previous academic records, immunization records, medical records, proof of residency, guardianship records, birth certificate, or other required documents.

4.2. Immediately after enrollment of a homeless student, the enrolling school shall contact the school last attended by the student to request relevant academic and other records.

4.3. If the student needs to obtain immunization or other required health records, the school shall notify the District's homeless liaison, who shall assist in obtaining the necessary records.

~~4. ENROLLMENT~~

~~**4.1.** A homeless child has the right to be enrolled in the school even if he or she is missing documents usually required for enrollment, such as birth certificate, immunizations, school records, guardianship, and residential status. A homeless child can enroll and attend class without giving a permanent address. Use of falsified document(s) in order to enroll may subject the person presenting the false records to liability for tuition or other costs.~~

5. SCHOOL PLACEMENT

5.1. The term "school of origin" is defined in 42 U.S.C. § 11432(g)(3)(I) and means the school that a student attended when permanently housed or the school in which the student was last enrolled. When a student completes the final grade level served by the school of origin, the receiving school fed by the school of origin becomes the student's school of origin.

Board Discussion 12/11/2024

~~5.1.~~5.2. Homeless students have the right to continue ~~at the school they attended before becoming homeless (~~attending their ~~"~~school of origin~~") or~~ until the end of the academic year in which they obtain permanent housing.

6. TRANSPORTATION

6.1. Homeless students are entitled to transportation to their school of origin or to the school where they are to be enrolled.

6.2. When ~~the~~a District student becomes homeless but ~~is temporarily~~continues living within the ~~d~~District ~~of the school of origin~~, the District will provide for transportation to and from the student's school of origin. If the student's new living arrangements are outside the District, ~~When the student is living within a different school district than the school of origin~~, both districts shall agree upon the apportionment of transportation costs, or if the districts are unable to agree, both districts will equally share the cost of transportation to and from the school of origin.

6.3. Reasonable transportation arrangements will be made in consultation with the parent/legal guardian or student.

~~6.~~7. DISPUTE RESOLUTION

7.1. Disputes arising under this policy must be resolved following procedures outlined in the McKinney-Vento Dispute Resolution form.

7.2. ~~Homeless~~ A student~~s~~ may attend the student's school of ~~his or her choice~~origin during ~~enrollment~~ a dispute~~s~~ under this policy, pending resolution of the dispute.

~~6.1.~~7.3. Dispute resolution will be carried out by the District's Homeless Liaison ~~at 350 South Main Street, Spanish Fork, Utah, 84660, telephone number (801) 354-7400. Nebo School District Homeless Student Dispute Resolution Form and Procedures may be obtained from the District's Liaison or on the District's Web site~~.

8. RECORDS

8.1. Any record ordinarily kept by the school, including immunization or other required health records, academic records, birth certificates, guardianship records, and evaluations for special services or programs, regarding each homeless student shall be maintained as follows:

8.1.1. so that the records involved are available, in a timely fashion, when the student enters a new school or school district; and

8.1.2. in a manner consistent with Nebo School District Policy JO, *Student Data and Privacy*.

~~7.1. TRANSPORTATION~~

~~7.1.1.1. Homeless students are entitled to transportation to their school of origin or to the school where they are to be enrolled.~~

~~7.2.1.1. When the student is temporarily living within the district of the school of origin, the District will provide transportation. When the student is living within a different school district than the school of origin, both districts shall agree upon the apportionment of transportation costs, or if the districts are unable to agree, both districts will equally share the cost of transportation to school.~~

~~7.3.1.1. Reasonable transportation arrangements will be made in consultation with the parent/legal guardian or student.~~

~~8.~~9. QUESTIONS

Board Discussion 12/11/2025

~~8.1.~~9.1. ~~If you are unsure whether a certain situation qualifies as a homeless situation, please contact~~Questions about this policy may be directed to the District Homeless Liaison at (801) 354-7400.

Board Discussion 12/11/2024

EXHIBITS
None

REFERENCES
McKinney-Vento Homeless Education Assistance ~~Improvements~~ Act ~~of 2001~~,
42 U.S.C. §11431, et seq.
Nebo School District Policy EF, Child Nutrition
Nebo School District Policy JN, Student Fees

FORMS
Nebo School District ~~Homeless~~ McKinney-Vento Student Dispute Resolution ~~Form~~
~~Nebo School District Homeless Student Dispute Resolution Procedures~~

HISTORY
Revised 11 December 2024 – clarified transportation requirements; added provisions on immediate enrollment, fee waivers, free meals, and maintenance of records; made technical and formatting changes.
Revised 12 August 2009.

Board Discussion 12/11/2024

NEBO SCHOOL DISTRICT BOARD OF EDUCATION POLICIES AND PROCEDURES

SECTION: J - Students
POLICY TITLE: Student Enrollment
FILE NO.: JECB
DATED: ~~February 7, 2024~~January 8, 2025

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Board Discussion 12/11/2024

1. PURPOSE AND PHILOSOPHY

The Board of Education of Nebo School District desires to establish student enrollment and school transfer procedures in accordance with Utah law to provide legally compliant, consistent, and equitable practices among all the schools in Nebo School District.

2. DEFINITIONS

2.1. **"Adjusted Capacity"** is the total number of students who can be enrolled in a school if the class size is at least equal to the district's average class size for the corresponding grade in an elementary school and a similar class in a secondary school. Adjusted Capacity for each school is established by the Board of Education.

2.2. **"Administrative Transfer"** occurs when a student is moved from their resident school to a nonresident school at the sole discretion of the district. Administrative Transfers are utilized under special and unique circumstances to address the critical educational needs of a student. An Administrative Transfer shall be approved by the resident and nonresident school administrators and the respective Director of Elementary Education, Secondary Education, or Special Education. An Administrative Transfer may also be initiated and completed by the respective Director of Elementary Education, Secondary Education, or Special Education. An Administrative Transfer may occur when the district determines a student would be better served by being transferred to another school or program within the district for any of the following reasons: (a) student discipline; (b) providing appropriate educational services for "at-risk" students, special education students, and Section 504 students; or (c) any other reason deemed to be in the best interest of the student and/or the district.

2.3. "**Custodial parent(s)**" or "**parent(s)**" means the natural or adoptive father and/or mother of a minor student who has the right under Utah law and/or an applicable court order to make enrollment decisions for the student, as more fully set forth in Section 5 below.

2.4. "**Custody**" is defined in Section 5 below.

2.5. **"Early Enrollment"** is the period of time when an application may be submitted to the district requesting admission to a school that is not a student's resident school for the next school year. Utah State Board of Education Standard Open Enrollment Applications for Early Enrollment are

accepted beginning November 15 through the first Friday in February for admission for the next school year.

2.6. The "**emotional or physical safety**" of a student is defined for purposes of paragraph 8.14 as special and unique emotional or physical safety concerns that affect the critical academic needs of a student. Generally, such safety concerns only exist when the student's critical academic needs cannot be adequately addressed at the resident school after interventions have proven to be unsuccessful. Emotional or physical safety concerns do not satisfy the requirements of paragraph 8.14 if such safety concerns are merely anticipated or based solely upon speculation. Evidence of such emotional or physical safety concerns should be based upon documentation or other evidence provided by the student's school, the custodial parent(s) / legal guardian(s), and/or medical professionals. Meetings with school personnel, parent(s) / legal guardian(s), and other individuals who have specific knowledge of the facts and circumstances of the safety concerns may be held in order to gather more information. Some examples of reasons that generally do not warrant the transfer to a closed school under emotional and physical safety under paragraph 8.14 include, but are not limited to: (a) the student desires to attend the same school with certain friends; (b) teacher preference; (c) program choice; and (d) athletic participation.

2.7. "**Employee**" is defined for purposes of paragraphs 8.7 and 8.14 as an individual who is currently employed by the district at the requested transfer school AND:

2.7.1. the individual is an administrative or certified employee who is employed as a 0.5 or more Full Time Equivalent (FTE); OR

2.7.2. the individual is a classified employee who is employed to work twenty (20) hours or more per week; OR

2.7.3. the individual is a certified or classified employee who has been employed at the requested transfer school for the past two (2) consecutive years or since the inception of the school; OR

2.7.4. the individual is a head varsity coach or head advisor of a Utah High School Activities Association (UHSAA) sponsored team or group; OR

2.7.5. the individual is an assistant varsity coach or assistant advisor of a UHSAA sponsored team or group who: (i) has been employed in that same position at the requested transfer school for the past two (2) consecutive years or since the inception of the school; and (ii) has been paid a district approved stipend for that position; OR

2.7.6. the individual is a head advisor/director of cheerleading, orchestra, band, or choir; OR

2.7.7. the individual is an assistant advisor/director of cheerleading, orchestra, band, or choir who: (i) has been employed in that same position at the requested transfer school for the past two (2) consecutive years or since the inception of the school; and (ii) has been paid a district approved stipend for that position.

2.8. "**Exigent circumstances**" generally means circumstances beyond the control of an individual(s).

2.9. **"Health care facility"** means the same as that term is defined in UTAH CODE ANN. § 26-21-2.

2.10. **"Human services program"** means the same as that term is defined in UTAH CODE ANN. § 62A-2-101.

2.11. **"Late Enrollment"** is the period of time when an application may be submitted to the district requesting admission to a school that is not a student's resident school for the next or current school year. Utah State Board of Education Standard Open Enrollment Applications for Late

Board Discussion 12/11/2025

Enrollment are submitted after the first Friday in February for admission for the next school year, or for admission for the current school year.

2.12. "**Legal guardian(s)**" means a person or persons who has been appointed by the court and vested with legal custody rights and responsibilities to manage the affairs of a minor student.

2.13. **"Maximum Capacity"** is the total number of students who can be enrolled in a school if each of the classrooms were to have an enrollment at least equal to the district's average class size for the corresponding grade in an elementary school and a similar class in a secondary school. Maximum Capacity for each school is established by the Board of Education.

2.14. "**Minor student**" is defined as a child who has reached the age of six (6) years but has not reached the age of eighteen (18) years, but does not include an emancipated minor.

2.15. **"Nonresident student"** is a student who lives outside the boundaries of their assigned school attendance area.

2.16. "**Open Enrollment**" refers to those enrollment procedures prescribed by UTAH CODE ANN. § 53G-6-301 et seq., UTAH ADMIN. CODE R277-437, and Section 8 of this policy.

2.17. **"Open Enrollment Threshold"** is the maximum number of students to be enrolled in a school during Early Enrollment and Late Enrollment which is determined as follows:

2.17.1. Early Enrollment Threshold is the projected enrollment that is the greater of ninety percent (90%) of the "Maximum Capacity"; or "Maximum Capacity" minus forty (40) students.

2.17.2. Late Enrollment Threshold is the actual school enrollment that is the greater of ninety percent (90%) of "Adjusted Capacity"; or "Adjusted Capacity" minus forty (40) students.

2.18. "**Power of Attorney**" is a legal instrument, signed and notarized by an individual(s) who has legal custody of a minor student, that designates a responsible adult as the student's custodian and grants the designated adult authority to take any appropriate action on behalf of the student, including authorization of education and medical services. A "Power of Attorney" does not confer legal guardianship (see UTAH CODE ANN. § 53G-6-302(5)). Both the granting party and the designated adult shall agree to: (a) assume responsibility for any fees or other charges relating to the student's education; AND (b) if eligible for fee waivers, provide the district with all financial information requested by the district for purposes of determining eligibility for fee waivers (see UTAH CODE ANN. § 53G-6-302(3)).

2.19. "**Responsible adult**" is defined as an individual twenty-one (21) years of age or older who is willing and able to provide reasonably adequate food, clothing, shelter, and supervision for a minor student (see UTAH CODE ANN. § 53G-6-303(1)).

2.20. A "**sibling**" of a student seeking enrollment under paragraph 8.14 and for ninth grade participation in high school activities under paragraph 6.7 is defined as follows:

2.20.1. a brother or sister who is currently enrolled or has been accepted for enrollment in the requested transfer school; AND

2.20.2. both the sibling and the student seeking enrollment are currently in good standing in regards to their academics, attendance, and behavior.

2.21. "**Supervision**" and "**supervise**" is defined in UTAH CODE ANN. § 53G-6-302 and means a minor child is receiving services from a state agency, local mental health authority, or substance abuse authority with active involvement or oversight; and engaged in a human services program that is properly licensed or certified and has provided the school district receiving the minor child with an education plan that complies with the requirements of UTAH CODE ANN. § 62A-2-108.1.

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3. NEW STUDENT REGISTRATION AND ENROLLMENT

3.1. Before a student can be enrolled in and attend district schools and programs for the first time, the student's parent, guardian, or other legally responsible individual ("enroller") must complete the registration process outlined in this section. The registration process may be completed using an online application.

3.2. As required by law, and to ensure proper student placement, the enroller must provide the district with the documents and information outlined in this section.

3.3. Birth certificate or other proof of identity.

3.3.1. The district's new-student registration process must include written notice to enrollers that the student's birth certificate or other proof of identity is required, as described below and consistent with UTAH CODE ANN. § 53G-6-603.

3.3.1.1. The notice must explain that by the first day of school the enroller must provide to the district a certified copy of the student's birth certificate.

3.3.1.2. The notice must direct the enroller that if the birth certificate is unavailable, the enroller may provide other reliable documentation proving the student's identity, biological age, and relationship to the enroller, along with a signed and notarized affidavit explaining why a birth certificate cannot be provided.

3.3.1.3. The enroller may use a template of an affidavit provided by the District.

3.3.1.4. The reliable documentation described in paragraph 7.1.1 may include:

3.3.1.4.1. a religious, hospital, or physician certificate showing the student's date of birth;

3.3.1.4.2. an entry in a family religious text;

3.3.1.4.3. an adoption record;

3.3.1.4.4. previously verified school records;

3.3.1.4.5. previously verified immunization records;

3.3.1.4.6. documentation from a social service provider; or

3.3.1.4.7. other legal documentation, including from a consulate, that reflects the student's biological age.

3.3.2. If a birth certificate or other reliable proof is not provided within 30 days of the first day of school, the District shall assign a review team to work with the person enrolling the student to determine the student's biological age for enrollment and appropriate placement in school. The review team must include at least three members, and at least one of which must have completed training on prevention of child sexual abuse and human trafficking required under UTAH CODE ANN. § 53G-9-207.

3.3.3. In addition to any duty to comply with the mandatory reporting requirements described in UTAH CODE ANN. §§ 53E-6-701 and 62A-4a-403, a school shall report to local law enforcement and to the Utah Criminal Investigations and Technical Services Division of the Department of Public Safety (as established in UTAH CODE ANN. § 53-10-103), any sign of child trafficking that the review team identifies in carrying out the review team's duties described in paragraph 7.1.2.

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3.4. Immunization record.

3.4.1. As provided in UTAH CODE ANN. § 53G-9-306, upon enrollment of a student in a District school for the first time, the District shall request a complete and updated immunization record of the student. In the absence of an immunization record, an immunization exemption form must be completed and submitted to the school.

3.4.2. Requirements for student immunizations, including conditional enrollment, are more fully described in Nebo School District Policy JHCB, *Immunization of Students*.

3.5. Proof of residency.

3.5.1. An enroller must provide proof of residency during the registration process to determine whether the student is a resident, as described in section 6.

3.5.2. Proof of residency may include records of mortgage payments or lease payments, a notarized affidavit from the enroller's landlord, utility bills, valid driver's license, voter registration documentation, and church or religious records.

3.6. For secondary students, a report card or check-out form from the previous school attended, along with a copy of the student's transcript or transcript authorization request.

3.7. The payment of student fees, or waiver of fees documentation has been completed and submitted to the school.

3.8. The student's cumulative educational file and other educational records or information relevant to the student.

3.9. Toilet Training Requirement

3.9.1. A child may not attend kindergarten until the child is toilet trained. A child is toilet trained when the child can independently complete the following:

3.9.1.1. Communicate toileting needs to an adult;

3.9.1.2. Sit on the toilet;

3.9.1.3. Use the toilet without help;

3.9.1.4. Dress and undress; and

3.9.1.5. Maintain hygiene after using the toilet (ensuring clothing and restroom are free from urine or feces, hands are washed, etc.).

3.9.2. Upon enrolling a student entering kindergarten, a parent shall indicate in the registration process that the student is toilet trained.

3.9.3. If the school administrator determines that a student who has begun kindergarten is not toilet trained, meaning the student has toileting accidents with sufficient frequency to impact the educational experience of the student or the student's peers, the school will notify the student's parent that the student will be unenrolled from kindergarten within five school days.

3.9.4. Parents may contact the school counselor to request resources on toilet training, and a school counselor may provide parents with resources on toilet training. A school principal may, but is not required to, create an individualized plan for a student that permits the student's parent, for a limited time, to aid in the student's toilet training at the school. Toilet training at a school must take place in a private restroom with no other students

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present. The parent must undergo a background check as required for volunteers under Nebo School District Policy KB, *Volunteers*.

3.9.5. A student who has been unenrolled under paragraph 3.9.4 may be re-enrolled upon notice from the student's parent/guardian to the school administration that the student has become toilet trained. A re-enrolled student under this paragraph is not guaranteed enrollment in the same kindergarten classroom as previously assigned. If upon re-enrollment the school administrator determines the student is still not toilet trained, the student will be unenrolled under paragraph 3.9.4.

3.9.6. UTAH ADMIN. CODE R277-631 includes exceptions for students with disabilities or other conditions. A school may enroll a student who is not toilet trained if the student's lack of toilet training is due to a condition addressed in an Individualized Education Program (IEP) or Section 504 plan. A student whose lack of toilet training is suspected to be due to a disability must be referred for an evaluation in accordance with Nebo School District Policy JR, *Section 504 of the Rehabilitation Act of 1973*, or JS, *Special Education*.

4. ANNUAL REGISTRATION

4.1. The parent of a district student returning for the next school year must complete an online registration process.

4.2. The annual online registration process will include the following:

4.2.1. Parents must review, verify, and if necessary update their contact information;

4.2.2. Parents must review, verify, and if necessary update student information as requested;

4.2.3. Parents and students must review and agree to district policies and procedures; and

4.2.4. Parents may be requested to provide additional information to facilitate enrollment and participation in the next school year.

5. CUSTODY

5.1. Parents generally have custody rights over their minor students. Custody includes physical custody and legal custody. Physical custody refers to the number of nights a child spends at each parent's home, and legal custody means the right to make important decisions about the child. In cases of divorce, Utah recognizes several custody arrangements, including sole legal and sole physical, joint legal and joint physical, joint legal and sole physical, and split custody. The divorce decree or other order of the court typically sets forth the custody arrangement for the minor children and may need to be consulted to determine the rights of each parent when disagreements related to enrollment arise between them.

5.1.1. Utah law requires a divorce decree or other order granting joint legal or joint physical custody to include a parenting plan that sets forth the decision-making authority of each parent regarding the child's education. The parenting plan includes an education plan that designates (1) the home residence of the child for purposes of identifying the school in which the child will be enrolled, (2) the parent that has authority to make education decisions for the child if the parents cannot agree, and (3) whether one or both parents may have access to the child during school and authority to check the child out of school. When parents disagree on enrollment decisions for their child, the education plan should be consulted and followed.

5.1.2. Unless otherwise set forth by court order, in cases where parents disagree on enrollment decisions of their child and no education plan is provided to the district, the parent having the child the majority of the time as set forth by court order is designated the custodial parent for purposes of enrollment.

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5.2. In certain situations where parental rights have been terminated or suspended, a court may appoint a legal guardian(s) in the best interests of the minor student. In that event, the legal guardian(s) is given the custody rights over the minor student.

5.3. In limited situations as specifically provided by Utah law and this policy, a person who has legal custody over a minor student may issue a Power of Attorney to a responsible adult. In that event, the responsible adult is given the custody rights over the minor student.

6. RESIDENT STUDENTS

6.1. The district may not deny enrollment to a resident student except as permitted by law or other district policy.

6.2. In general, the school district of residence of a minor student is the district in which the student's custodial parent or legal guardian resides, subject to the exceptions described in this section. UTAH CODE ANN. § 53G-6-302(2). Accordingly, a student who lives with the student's custodial parent or legal guardian within the geographical boundaries of Nebo School District is considered a resident.

6.3. A student is also considered a resident of the district under the following conditions.

6.4. **Custodial Parent Lives in Utah**:

6.4.1. State Agency. A minor student is a resident if the student lives in the district and is in custody of or supervised by a Utah State agency (i.e., foster parents), local mental health authority, or substance abuse authority. Documentation of the custody or supervision must be provided to and approved by the Coordinator of School Services.

6.4.2. Child Placement Agency. A minor student is a resident if the student lives in the district and is supervised by an approved child placement agency (i.e., proctor parents). The agency must be licensed by the State of Utah and satisfy all education and support coordination requirements. The agency shall pay all student fees, deposits, or other charges in accordance with Utah law and district policy (See UTAH CODE ANN. §§ 62A-2-108.1 and 62A-4a-606). Documentation of the supervision by the agency shall be provided to and approved by the Coordinator of School Services.

6.4.3. Exigent Circumstances. A minor student is a resident if the student lives in the district with a responsible adult resident of the district if a determination has been made by the Coordinator of School Services in accordance with rules made by the USBE that all of the following criteria are satisfied:

6.4.3.1. the student's physical, mental, moral, or emotional health is best served;

6.4.3.2. exigent circumstances exist that cannot be appropriately addressed under the Open Enrollment procedures set forth in Section 8 below (see UTAH CODE ANN. § 53G-6-401, et seq. and UTAH ADMIN. CODE R277-437);

6.4.3.3. the enrollment of the student does not violate any other law or rule of the Utah State Board of Education; AND

6.4.3.4. the responsible adult resident is issued a Durable Power of Attorney by the individual(s) who has legal custody of the minor student granting the responsible adult full authority to take any appropriate action, including authorization for educational or medical services, in the interests of the child.

6.4.4. Human Services Program. A minor student is a resident if the student lives in the district while receiving services from a health care facility or human services program, as defined by Utah law, if a determination has been made by the Coordinator of School

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Services in accordance with rules made by the USBE that all of the following criteria are satisfied:

6.4.4.1. (a) the student's physical, mental, moral, or emotional health is best served;

6.4.4.2. (b) exigent circumstances exist that cannot be appropriately addressed under the Open Enrollment procedures set forth in Section 8 below (see UTAH CODE ANN. § 53G-6-401, et seq. and UTAH ADMIN. CODE R277-437); AND

6.4.4.3. (c) the enrollment of the student does not violate any other law or USBE rule.

6.4.5. Educational Service Provider. A minor student is a resident if the student and the student's custodial parent live in Utah and the student has been accepted in a District program offered through a contracted Educational Service Provider in accordance with the contract.

6.5. **Custodial Parent Lives outside of Utah**:

6.5.1. Relative. A minor student is a resident if the student lives in the district with a responsible adult who is a resident of the district and is the child's noncustodial parent, grandparent, brother, sister, uncle, or aunt, and a determination has been made by the Coordinator of School Services that all of the following criteria are satisfied:

6.5.1.1. the student's presence in the district is not for the primary purpose of attending school;

6.5.1.2. the responsible adult is given authority by a Durable Power of Attorney by the individual(s) who has legal custody of the minor student;

6.5.1.3. the student's physical, mental, moral, or emotional health is best served;

6.5.1.4. the student is prepared to abide by district and school policies and rules, and an appropriate "Provisional Enrollment Contract" is executed; AND

6.5.1.5. tuition is paid.

6.5.2. Parents Moved from Utah. A minor student is a resident if the student lives in the district with a responsible adult and a determination has been made by the Coordinator of School Services that all of the following criteria are satisfied:

6.5.2.1. The student and the student's custodial parent or guardian previously lived within the geographical boundaries of the district, the student was enrolled in and attending a district school, and the student's custodial parent or guardian has moved from Utah but left the student living within the district's geographical boundaries without unenrolling the student from a district school;

6.5.2.2. The student's parent or guardian has executed a Durable Power of Attorney that delegates powers regarding care, custody, property, and schooling to a responsible adult with whom the student resides;

6.5.2.3. The responsible adult with whom the student resides is a resident of the district;

6.5.2.4. The student's physical, mental, moral, or emotional health is best served by considering the student to be a resident for school purposes;

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6.5.2.5. The student is prepared to abide by district and school policies and rules, and an appropriate "Provisional Enrollment Contract" is executed; AND

6.5.2.6. The student's attendance in the school will not be detrimental to the school or district.

6.6. **Married or Emancipated**

A minor student is a resident if the student lives in the district and is married or has been determined to be an emancipated minor by a court of law or a state administrative agency authorized to make that determination.

6.7. **Homeless Students**

A minor student is a resident if the student lives in the district and is deemed "homeless" under the *Stewart B. McKinney Homeless Assistance Act, 42 U.S.C. § 11431* (see also Nebo School District Policy JECC, *Students in Homeless Situations*, and UTAH ADMIN. CODE R277-616. All 'homeless" determinations shall be approved by the Coordinator of School Services.

6.8. **Interstate Compact on the Placement of Children**

A minor student is a resident if the student lives in the district and is supervised by a Utah State agency under the Interstate Compact on the Placement of Children, effectuated through the Utah Department of Human Services and an analogous agency in another state. UTAH CODE ANN. § 62A-4a-701. Tuition must be paid unless the Utah agency has assumed all financial responsibility for the student (see UTAH CODE ANN. §§ 62A-2-108.1 and 62A-4a-606). Student enrollment under this provision requires approval by the Coordinator of School Services.

6.9. **Foreign Exchange Students**

6.9.1. A minor student is a resident if the student lives in the district and is an approved foreign exchange student by the Utah State Board of Education (i.e., J-1 Visa students). Tuition must be paid unless the foreign exchange program and student satisfy the requirements of UTAH CODE ANN. § 53G-6-707 and UTAH ADMIN. CODE R277-612. Students to be enrolled under this paragraph must be approved by the Coordinator of School Services. Enrollment of the minor student under this provision requires the responsible adult resident to be issued an appropriate Power of Attorney by the individual(s) who has legal custody of the minor student.

6.9.2. The District does not support F-1 Visa students.

6.10. **Military Students**

6.10.1. The Coordinator of School Services shall assist in the transfer and enrollment of students whose parents are active duty members of the uniformed services in accordance with Utah law -- the *Interstate Compact on Educational Opportunity for Military Children* (the "Interstate Compact"), UTAH CODE ANN. § 53E-3-901 et seq., and the rules and procedures promulgated by the "Interstate Commission on Educational Opportunity for Military Children," which purpose is to remove barriers to educational success imposed on children of military families because of frequent moves and deployment of their parents by:

6.10.1.1. Facilitating the timely enrollment of children of military families and ensuring that they are not placed at a disadvantage due to difficulty in the transfer of education records from the previous school district or variations in entrance or age requirements.

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6.10.1.2. Facilitating the student placement process to accommodate variations between Nebo School District's requirements and the previous school district's requirements related to minimum school age, attendance, scheduling, sequencing, grading, course content, and assessment.

6.10.1.3. Facilitating the qualification and eligibility for participation in educational programs, and in extracurricular, academic, athletic, and social activities.

6.10.1.4. Facilitating the on-time graduation of children of military families.

6.10.1.5. Providing for the uniform collection and sharing of information between and among member states, schools, and military families under the Interstate Compact.

6.10.1.6. Promoting flexibility and cooperation between the educational system, parents, and the student in order to achieve educational success for the student.

6.10.2. The district may not charge tuition to a transitioning military child placed in the care of a non-custodial parent or other person standing in loco parentis.

6.10.3. A transitioning military child, placed in the care of a non-custodial parent or other person standing in loco parentis, may continue to attend the school in which the student was enrolled while residing with the custodial parent.

6.10.4. Provisional Enrollment.

6.10.4.1. An eligible student under this subsection is a student who is a dependent child of a member of the uniformed services who is:

6.10.4.1.1. Relocating to the state and does not reside in the state during the district's enrollment period; or

6.10.4.1.2. relocating out of the state during the school year.

6.10.4.2. Provisional enrollment under this subsection means enrollment in the district by an eligible student

6.10.4.2.1. Before the eligible student relocates to the state, or

6.10.4.2.2. after the eligible student's parent relocates out of the state, but before the eligible student relocates out of the state.

6.10.4.3. The district shall allow an eligible student to:

6.10.4.3.1. Provisionally enroll in a district school at the same time and in the same manner as individuals who reside in the state, or

6.10.4.3.2. Provisionally enroll in the district's virtual education options in the same manner as an individual residing in the state.

6.10.4.4. The district may not require proof of residency from an eligible student at the time the eligible student applies to enroll in the district. Instead, the district shall require proof of residency within 10 days after the eligible student's first day of residence in the state.

7. SCHOOL AND PROGRAM ENROLLMENT

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7.1. Except as provided in this section, an enrolled resident student must be enrolled in the school in which boundaries the student is a resident according to section 6.

7.2. Notwithstanding paragraph 7.1, the district may assign a student to attend a school or program other than that in which the student is a resident.

7.3. In an effort to retain the benefits of neighborhood schools, to maintain strong school and community loyalty, and to promote stability and predictability of student enrollment numbers, it is strongly preferred that students in the district enroll in and attend the schools in the boundaries in which they reside. Notwithstanding this preference, students may attend another school within the district through the Open Enrollment procedures or through an Administrative Transfer. In addition, students who have been enrolled in and attending a school other than their boundary school may return to their boundary school by following the procedures in this section.

7.4. **Students Returning to District Boundary School After Completion of Any Grade Level:** Students who have been or are currently enrolled in and attending a charter school, a private school, a school outside of the district, or a non-boundary school within the district, and who will complete a grade level at that particular school, may enroll in their boundary elementary school, junior high school, or high school, as applicable, for the upcoming school year in accordance with the same enrollment and registration procedures, forms, and timelines established for district students attending their boundary schools. Enrollment and registration information should be submitted as soon as possible, but no later than the first day of school.

7.5. **Students Returning to District Boundary School During the Current School Year:** Students who are currently enrolled in and attending a charter school, a home school, a private school, a school outside of the district, or a non-boundary district school, and who wish to return and enroll in their boundary school may do so in accordance with the conditions set forth below:

7.6. **Elementary and Secondary School:** An elementary or secondary student may return and enroll in their boundary school only within the first two (2) weeks of each term by: (a) providing notice to and properly unenrolling the student from the non-boundary school; (b) providing the boundary school with the student's educational records from the previous non-boundary school; (c) completing the applicable enrollment and registration forms at the boundary school; (d) providing any required documentation and information to the boundary school; and (e) obtaining authorization and approval from the boundary school confirming that there are no current academic, attendance, or behavioral issues or concerns that need to be specifically addressed prior to enrollment.

7.7. **Open Enrollment:** The Open Enrollment option is available to in-district and out-of-district students whose custodial parent(s) or legal guardian(s) live in the State of Utah. Open Enrollment allows a student to enroll in and attend a school in Nebo School District other than the school in which boundaries he/she resides. The terms and conditions of the Open Enrollment option are set forth in UTAH CODE ANN. § 53G-6-401, et seq. and UTAH ADMIN. CODE R277-437 (see Section 8 below).

7.8. **Administrative Transfer:** The district may, in its sole discretion, transfer a student to a nonresident school for special and unique circumstances to address the critical academic needs of a student. Administrative Transfers are generally done in situations when the student's specific academic needs cannot be adequately addressed at the resident school. Some examples of reasons that generally do not warrant an Administrative Transfer include, but are not limited to: (a) the student desires to attend the same school with certain friends; (b) teacher preference; (c) program choice; and (d) athletic participation. Administrative Transfers may be granted for any of the following reasons: (a) student discipline; (b) providing appropriate educational services for "at-risk" students, special education students, and Section 504 students; or (c) any other reason deemed to be in the best interest of the student and/or the district.

7.8.1. Administrative Transfers are reserved only for students who are residents of the district. The principal of the receiving school shall consult with the principal of the resident school to assist in evaluating the transfer. Either or both principals may request a meeting with the student and his/her custodial parent(s) / legal guardian(s) to gather more information

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relative to the proposed transfer. The district's Director of Elementary Education, Secondary Education, Special Education, or other designated district official may also be involved, as appropriate, in regards to a proposed transfer.

7.8.2. Administrative Transfers of secondary school students shall include a transcript, attendance record, and a discipline report from the resident school. In addition, if a secondary school student desires to participate in Utah High School Activities Association (UHSAA) sponsored athletics, the custodial parent(s) / legal guardian(s) must complete the Nebo School District Athletic Eligibility and Transfer Form(s) and the UHSAA Transfer of Eligibility Forms, if applicable. All transfers must be in compliance with Utah law, Nebo School District policies, Utah State Board of Education rules, and the constitution, bylaws, policies, and rules of UHSAA.

7.8.3. Administrative Transfers should not be utilized if: (a) the reasons do not concern the critical academic needs of a student; (b) the student's specific needs can be adequately addressed at the resident school; (c) there is a need to maintain appropriate student-teacher ratios in a particular grade, class, program, or school; (d) the student has committed serious infractions of the law, violated district or school policies and rules, or has been guilty of chronic misbehavior; (e) the proposed transfer could reasonably cause disruptions in the receiving school or place unreasonable burdens on school personnel; or (f) the proposed transfer is not in the best interests of the student and/or the school.

7.8.4. Administrative Transfers must be approved by both the receiving school and the resident school principals and the respective Director of Elementary Education, Secondary Education, or Special education. An Administrative Transfer may also be initiated and completed by the respective Director of Elementary Education, Secondary Education, or Special Education. The receiving principal may allow for provisional enrollment of the student and establish terms and conditions under which enrollment would be permitted or continued. Such students must remain in good standing by maintaining acceptable behavior, attendance, and grades. If the student fails to abide by these terms and conditions, the student will be returned to his/her resident school. Administrative Transfers are granted on an individual student basis, and there are no transfer guarantees for siblings, neighbors, or friends.

7.8.5. The custodial parent(s) / legal guardian(s) of students who are subject to an Administrative Transfer may be responsible to provide transportation or otherwise assure that the student gets safely to and from school.

7.8.6. Administrative Transfers must be approved when transitioning from elementary school to middle, from middle to junior high, and from junior high to high school.

7.8.7. In secondary schools, an Administrative Transfer is for all grades within that school. In the event an Administrative Transfer was approved for a particular junior high school, the Administrative Transfer does not extend to the next designated high school in the system.

8. OPEN ENROLLMENT (EARLY AND LATE)

The Open Enrollment option is available only to in-district students and out-of-district students whose custodial parent(s) or legal guardian(s) live in the State of Utah. Open Enrollment allows a student to enroll in and attend a school in Nebo School District other than the school in which boundaries he/she resides. Application for Open Enrollment may be made during the Early Enrollment Period or the Late Enrollment Period, as described in this section. A student has a better opportunity of being accepted during the Early Enrollment Period rather than the Late Enrollment Period. Accordingly, Early Enrollment should be the preferred method of transferring a student. The terms and conditions of the Open Enrollment option are set forth below in this Section 8 and in UTAH CODE ANN. § 53G-6-401, et seq. and UTAH ADMIN. CODE R277-437.

8.1. District Responsibilities:

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8.1.1. The district shall provide information about the district and its schools, programs, policies, and procedures to all students who are residents of the State of Utah who have expressed an interest in applying to attend schools in Nebo School District other than their respective school of residence.

8.1.2. The district shall designate which schools and programs will be available for Open Enrollment during the coming school year. The district, in its sole and absolute discretion, may allow a specified number of student openings available through Open Enrollment in certain schools, programs, classes, and/or grade levels which are deemed "closed" as per this policy.

8.1.3. A resident district shall pay to a nonresident district one-half of the resident district's residual per student expenditure for each resident student properly registered in the nonresident district in accordance with applicable Utah laws and regulations.

8.1.4. For each school in the district, the district shall post on its website the following information: (a) the school's Maximum Capacity; (b) the school's Adjusted Capacity; (c) the school's projected enrollment in the calculation of the Open Enrollment Threshold; (d) the school's actual enrollment on October 1, January 2, and April 1; (e) the number of nonresident student enrollment requests; (f) the number of accepted nonresident student enrollment requests; and (g) the number of resident students transferring to another school.

8.2. Application During the Early Enrollment Period

8.2.1. Early Enrollment applications shall be submitted to the district using the process described on the District website.

8.2.2. Applications must be timely submitted. Applications are accepted from November 15 through the first Friday in February for enrollment to begin the following school year in the requested school/program of the district. Applications received after the first Friday in February will not be considered during the Early Enrollment Period.

8.2.3. The student's custodial parent(s) / legal guardian(s) may request on their application a particular school/program from a list of those that are open for enrollment as identified by the district. The district shall determine which schools are open for enrollment during the coming school year. Schools may be closed by the district if the estimated enrollment of the school/program exceeds the applicable Open Enrollment Thresholds for Early Enrollment ("Maximum Capacity").

8.2.4. The student's application shall identify the reason(s) for enrolling in the requested school/program in the district.

8.2.5. The student's parent or legal guardian shall receive written notification within six (6) weeks after receipt of the application by the district or by March 31st, whichever is later, as to whether the application has been accepted or denied.

8.2.6. All submitted applications must also include a five-dollar ($5.00) processing fee.

8.3. Application During the Late Enrollment Period

8.3.1. Late Enrollment applications shall be submitted to the district using the process described on the District website.

8.3.2. Late Enrollment means

8.3.2.1. Application for admission during the current school year, and

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8.3.2.2. Application submitted after the first Friday in February for admission for the next school year.

8.3.3. Notification of Acceptance or Rejection

8.3.3.1. Parents will be notified of acceptance or rejection of Late Enrollment applications for the next school year within two weeks of receipt of the application or by the Friday before the new school year begins, whichever is later.

8.3.3.2. Parents will be notified of acceptance or rejection of Late Enrollment applications for the current school year within two weeks after receipt of the application.

8.3.4. Students whose Late Enrollment applications are accepted by the district during the current school year may enroll only within the first two (2) weeks of each term.

8.3.5. The student's application may identify the reason(s) for enrolling in the requested school/program of the district.

8.3.6. All submitted applications must also include a five-dollar ($5.00) processing fee.

8.4. Acceptance and Rejections of Applications.

8.4.1. Criteria for the acceptance or rejection of Open Enrollment applications include the following:

8.4.1.1. For an elementary school, the capacity of a grade level.

8.4.1.2. For a secondary school, the capacity of a comprehensive program.

8.4.1.3. The ability to maintain a heterogeneous student population.

8.4.1.4. Maintenance of reduced class sizes in a Title I school that uses federal, state, and local monies to reduce class sizes for the purpose of improving student achievement, or in a school that uses school trust monies to reduce class size.

8.4.1.5. Not offering, or having capacity in, an elementary or secondary special education class or other special program the student requires.

8.4.1.6. The willingness of a prospective student to comply with district and school policies.

8.4.1.7. Giving priority to intradistrict transfers over interdistrict transfers.

8.4.1.8. Serious infractions of law or school rules, chronic misbehavior which is likely to endanger persons, property, cause serious disruptions in the school, or place unreasonable burdens on the school staff.

8.4.2. Criteria for the acceptance or rejection of Open Enrollment applications may not include the following:

8.4.2.1. Previous academic achievement.

8.4.2.2. Athletic or other extracurricular ability.

8.4.2.3. Special education services for which space is available.

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8.4.2.4. Proficiency in the English language.

8.4.2.5. The student's race, color, religion, gender, national origin, disability, or any other classification protected by law.

8.4.2.6. Previous disciplinary proceedings, except as provided in paragraph ~~6~~8.4.1.8. Notwithstanding the foregoing, the district may, in its sole and absolute discretion, provide for provisional enrollment of a student with prior behavior problems and establish terms and conditions under which enrollment of the student would be permitted or continued.

8.5. The district office shall provide written notification to the student's parent(s) / legal guardian(s) of acceptance or justification for the rejection of any Early Enrollment applications and Late Enrollment applications within the time periods set forth above.

8.6. The district office shall also provide written notification to the resident school district upon acceptance of a nonresident student for enrollment.

8.7. A student enrolled in a nonboundary school under the Open Enrollment procedures is generally eligible to participate in extracurricular activities at the school consistent with eligibility standards as applied to students that reside within the school attendance area, subject to the following.

8.7.1. Notwithstanding the foregoing, students are subject to eligibility guidelines established by the Utah State Board of Education and UHSAA regarding student participation in interscholastic competition. Specifically, there is no presumption of eligibility for participation in UHSAA sanctioned activities for students transferring schools under these Open Enrollment procedures. School transfers may adversely affect the student's eligibility to participate in athletics sanctioned by UHSAA. All transfers must be in compliance with Utah law, Nebo School District policies, Utah State Board of Education rules, and the constitution, bylaws, policies, and rules of UHSAA.

8.7.2. A student's application for open enrollment must be approved before the student may register or try out for any groups or teams associated with that school.

8.7.3. For example, a student may have attended a junior high school under these Open Enrollment procedures. The student's custodial parent(s) / legal guardian(s) would have to submit an application and receive approval for their student to attend a high school that is not the student's resident high school.

8.7.4. Ninth grade students may participate only on teams, groups, and other extracurricular programs of the high school:

8.7.4.1. in which boundaries the student is a resident under section 6;

8.7.4.2. at which a sibling of the student currently attends;

8.7.4.3. at which the student's custodial parent /legal guardian is employed; or

8.7.4.4. whose boundary is the same as the junior high school where the student is currently enrolled or has been accepted for enrollment.

8.7.5. For purposes of subsection 8.7.4:

8.7.5.1. a ninth grade student's resident high school is determined by the address of the student's custodial parent(s)/legal guardian(s) and the school boundary area associated with that address;

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8.7.5.2. the "sibling" of the student must meet the qualifications and definition set forth in paragraph 2.18;

8.7.5.3. the student's custodial parent/legal guardian must be currently employed at the high school, and must meet the definition of an "employee" as defined in paragraph 2.7; and

8.7.5.4. the junior high school where the student is currently enrolled or has been accepted for enrollment is the boundary feeder school for the high school.

8.8. Students who enroll in schools/programs through the Open Enrollment procedures are subject to compliance with all district and school policies, rules, and procedures.

8.9. Once enrolled in a nonresident school, the student may remain enrolled in that school consistent with paragraph 8.12 and subject to compliance with all district and school policies, rules, and procedures established for all students, and the student is not required to submit annual or periodic applications, until one of the following occurs:

8.9.1. The student graduates from high school;

8.9.2. The student is no longer a Utah resident;

8.9.3. The student is suspended or expelled from school; OR

8.9.4. The district determines that enrollment within the particular school/program will exceed Open Enrollment Threshold capacities.

8.10. The determination of which nonresident student(s) will be excluded from continued enrollment in the nonresident school during a subsequent year (as per Paragraph 6.9.4 above) is based upon time in the nonresident school, with those most recently enrolled being excluded first and the use of a lottery system when multiple nonresident students have the same number of school days in the school. Nonresident students who will not be permitted to continue their enrollment shall be notified no later than March 15th of the current school year. Nonresident students may be eligible for relocation in other open schools in the district in accordance with UTAH ADMIN. CODE R277-437.

8.11. The custodial parent(s) / legal guardian(s) of a student enrolled in a school that is not the student's school of residence may remove the student from that school for enrollment in another public school by submitting notice of intent to enroll the student in the district of residence or another nonresident district.

8.12. The district shall designate the schools which students shall attend as they progress from elementary school to middle school, junior high school, and high school. School boundaries are established by the district using nondiscriminatory criteria in order to maintain stability and predictability of student enrollment numbers. Students who attend a nonresident school under the Open Enrollment procedures are not automatically enrolled in the next designated middle school, junior high school, or high school. Students must submit another Open Enrollment application for each school or program.

8.13. A student who is enrolled in a school that is not the student's school of residence because school bus service is not provided between the student's neighborhood and the school of residence for safety reasons: (a) shall be allowed to continue to attend the school until the student finishes the highest grade level offered; and (b) shall be allowed to attend the Middle School, Junior High School and High School into which the school's students feed until the student graduates from high school.

8.14. A student may be allowed to enroll in a nonresident school that is determined to be "closed" by the district due to the Open Enrollment Threshold if: (a) enrollment in a specific school is

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necessary to protect the emotional or physical safety of a student, based on sufficient documentation and evidence; (b) if a sibling currently attends that school; OR (c) if a parent / legal guardian is an employee of the school. Any school enrollments permitted under the provisions of this paragraph are done so in the sole and absolute discretion of the district.

8.15. No student who resides in the attendance area of a school within the district shall be displaced or excluded because of students transferring from outside the school attendance area under these Open Enrollment procedures.

8.16. Notwithstanding the dates set forth in the policy for submitting applications and notifying custodial parent(s) / legal guardian(s) of acceptance or rejection of applications, the Board of Education may delay the dates if it is not able to make a reasonably accurate projection of the Early Enrollment school capacity or Late Enrollment school capacity of a school due to: (a) school construction or remodeling; (b) drawing or revision of school boundaries; or (c) other circumstances beyond the control of the district. The delay may extend no later than four (4) weeks beyond the date the Board of Education is able to make a reasonably accurate projection of the Early Enrollment school capacity or Late Enrollment school capacity of a school.

8.17. A student who transfers between schools, whether effective on the first day of the school year or after the school year has begun, by exercising an Open Enrollment option under this policy may not transfer to a different school during the same school year by exercising an Open Enrollment option. This restriction on transfer does not apply to a student transfer made for "health or safety reasons." For purposes hereof, "health or safety reasons" are situations in which enrollment in a specific school/program is necessary: (a) to protect the health of the student as determined by a specific medical recommendation from a medical doctor; or (b) to protect the emotional or physical safety of a student, based on documentation/evidence provided by the student's previous school, the custodial parent(s) / legal guardian(s), a clinical psychologist who is tracking the student, or cumulative information.

8.18. Appeal Process:

8.18.1. Denial of the initial or continuing enrollment of a student under the Open Enrollment procedures may be appealed in writing by the student's custodial parent(s) / legal guardian(s) to the Elementary Director or Secondary Director, or their respective designee, within ten (10) calendar days from the date of the notice of the denial. Failure to appeal within the above time period shall constitute a waiver of rights to contest the denial of enrollment.

8.18.2. The Elementary Director or Secondary Director, or their respective designee shall form an appeals committee that shall hear and rule on all Open Enrollment appeals. The parent(s) / legal guardian(s) pursuing the appeal must present persuasive evidence to the Appeals Committee that the Open Enrollment application was inappropriately denied. The Appeals Committee shall render a written decision to the student's parent(s) / legal guardian(s), including a statement of their right to request in writing a review by the Superintendent, or his/her designee, within ten (10) calendar days.

8.18.3. If no request for an appeal is received within the ten (10) calendar days, the Appeals Committee's decision is final. If a request for an appeal is received within the time period, the Superintendent, or his/her designee, shall review the Appeals Committee's decision and either uphold or overturn it. The Superintendent or designee shall communicate his/her decision to the student's parent(s) / legal guardian(s). The Superintendent's, or his/her designee's, decision shall also include a statement of their right to request in writing an appeal before the Board of Education within ten (10) calendar days.

8.18.4. If no request for an appeal is received within the ten (10) calendar days, the Superintendent's, or his/her designee's, decision in final. If a request for an appeal is received within the time period, the Board of Education shall schedule and conduct a hearing and issue a written decision to the student's parent(s) / legal guardian(s) concerning the enrollment. The Board of Education's decision is the final decision of the

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district. The Board's decision shall be upheld in any subsequent judicial or non-judicial proceedings unless the Board's decision is found, by clear and convincing evidence, to be in violation of applicable law or regulation, or to be arbitrary and capricious.

8.19. Funding:

8.19.1. A nonresident student who enrolls in Nebo School District is considered a resident of this district for purposes of state funding.

8.19.2. A resident district shall pay the nonresident district for each of the resident district's students who enroll in the nonresident district one-half (½) of the amount by which the resident district's per student expenditure exceeds the value of the state's contribution, and if a student is enrolled in a nonresident district for less than a full year, the resident district shall pay a portion of the amount set forth above based on the percentage of school days the student is enrolled in the nonresident district.

8.20. Transportation: The custodial parent(s) / legal guardian(s) of students enrolled in a school/program under these Open Enrollment procedures are responsible to provide transportation or otherwise assure that the student gets safely to and from school, unless otherwise specified in a student's Individualized Education Program (IEP) or a Section 504 Accommodation Plan. The district may provide bus transportation for nonresident students on a "space available" basis on established and approved routes within the district to the school/program of attendance so long as the student's presence does not increase the cost of the bus route.

9. STUDENT REGISTRATION FOR NON-UTAH RESIDENTS

In order to comply with Utah law and to ensure proper student placement, Nebo District requires the following documents and information to be provided to the school prior to student registration of non-Utah residents:

9.1. Schools shall not register nonresident, foreign exchange, or privately placed foreign students without authorization from the Coordinator of School Services.

9.2. Students whose custodial parent(s) / legal guardian(s) are not a resident of the State of Utah may be required to pay tuition. If applicable, tuition shall be paid in full prior to the enrollment and registration of the student in school. Tuition determinations and payments shall be handled by the Coordinator of School Services.

9.3. All documentation and information described in Section 3 above.

9.4. The payment of student fees, or waiver of fees documentation has been completed and submitted to the school.

EXHIBITS
Nebo School District – Determination of Residency Status or School Transfer

REFERENCES
Stewart B. McKinney Homeless Assistance Act, 42 U.S.C. § 11431
Interstate Compact on Educational Opportunity for Military Children -- UTAH CODE ANN. § 53E-3-901, et seq.
UTAH CODE ANN. § 30-3-10 through 10.9
UTAH CODE ANN. § 53G-6-301 et seq.
UTAH CODE ANN. § 53G-6-401, et seq.
UTAH CODE ANN. § 53G-6-503
UTAH CODE ANN. § 56G-6-707
UTAH CODE ANN. § 62A-2-108.1
UTAH CODE ANN. § 62A-4a-606
UTAH CODE ANN. § 62A-4a-701
UTAH ADMIN. CODE R277-437
UTAH ADMIN. CODE R277-472

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UTAH ADMIN. CODE R277-612
UTAH ADMIN. CODE R277-616
Nebo School District Policy JECC, *Students in Homeless Situations*
Nebo School District Policy JHCB, *Immunization of Students*

FORMS
[None]

HISTORY
Revised 8 January 2024 – added requirement that students be toilet trained per HB 331 (2024).
Revised 7 February 2024 – added category of resident student for those accepted into a Nebo educational service provider program.
Revised 10 August 2022 – added another category for a ninth grade student to be eligible to participate in extra-curricular activities at the high school whose boundary is the same as the junior high school where the student is currently enrolled or has been accepted for enrollment; revised the definitions of "employee" and "sibling."
Revised 11 May 2022 – changed early open enrollment from December 1-third Friday in February to November 15-first Friday in February, per HB380 (2022); revised birth certificate requirements per HB230 (2022); added sections describing annual registration and enrollment; clarified open enrollment procedures.
Revised 14 July 2021 – added definitions per HB125 (2017) and HB416 (2019); added provisional enrollment for children of uniformed service members per SB145 (2021); reorganized and added headings; updated citations; revised section on open enrollment application; made technical changes.
Revised 9 May 2018 – added education plan to definition of custody per HB48 (2018); added provision for residence of student if parents move from state per HB178 (2018); clarified capacity of secondary school comprehensive program per SB148 (2018); simplified review process for open enrollment denial.
Revised 11 October 2017 – revised definition and application of "custodial"; added provision for students receiving certain health care or human services, per HB125 (2017); made technical changes.
Revised 13 August 2014 – added home school to provision for students returning to boundary school.
Revised 13 November 2013 – added discretion for district to allow limited open enrollment in closed schools; added provisions related to notification of open enrollment decisions.
Revised 11 September 2013 – revised definition of and provisions regarding siblings.
Revised 12 September 2012 – revised definition of sibling as one who attended requested school at least one full term during previous year; reassigned administrative responsibilities from Student Services to School Services; added reference to IEP or 504 plan related to transportation;
Revised 14 September 2011 – added substantially to definition of "employee"; limited returns to boundary schools to first two weeks of term; added deadlines to late open enrollment.
Revised 8 December 2010 – added provisions for ninth grade students participating in high school activities.
Revised 11 August 2010 – revised paragraph on administrative transfer; revised provisions for custodial parent living outside Utah; added provisions under interstate compact for military children; made technical changes.
Revised 10 March 2010 – added definitions of "emotional or physical safety," "employee," and "sibling"; substantially revised determination of residency chart.
Revised 13 May 2009 – added deadlines for late open enrollment.
Revised 10 September 2008 – title changed to "Student Enrollment and School Transfer"; administrative procedures incorporated into policy; scope expanded beyond open enrollment to include custody, enrollment of resident students, in-district transfers, early and late open enrollment, and registration for Utah residents and non-Utah residents.
Adopted 9 December 1992 – policy adopted as "Admission of Non-Resident Students to Facilitate the Concept of 'Choice,'" in accordance with HB 202 (1990), which enacted UTAH CODE ANN. §§ 53A-2-207 through 213, establishing the open enrollment program.

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NEBO SCHOOL DISTRICT
DETERMINATION OF RESIDENCY STATUS OR SCHOOL TRANSFER

STATUS OF STUDENTS REQUESTING ADMISSION	MUST ADMIT AS RESIDENT	MAY ADMIT AS RESIDENT	MAY ADMIT UNDER OPEN ENROLLMENT[12]	REQUIRES POWER OF ATTORNEY[11]	MUST ADMIT IF MEETS MCKINNEY CRITERIA	CHARGE TUITION	MAY ADMIT UNDER ADMINISTRATIVE TRANSFER[14]
1. Parent or legal guardian of minor[1] lives in district:							
a. Student lives in district with parent or legal guardian.	S						
b. Resident student lives in district but wishes to transfer to another school in the district outside his/her school's boundary area.			D				E
2. Parent or legal guardian of minor[1] lives out of district but within Utah:							
a. Student lives in district and is in custody of or supervised by a Utah State agency. (i.e., foster parents) (Need documentation)	D						
b. Student lives in district and is supervised by an approved[2] child placement agency. (i.e., proctor parents) (Need documentation)	D						
c. Student lives with a responsible[3] adult resident of the district, but parents or legal guardian lives elsewhere in the state.		D	D	D			
d. Student lives in district and is emancipated.[4]	E						
e. Student lives in district and is homeless.[5]					E		
2. Both parents of minor[1] live outside Utah:							
a. Student lives with person designated by the court as legal guardian.[13]	E						
b. Student lives with responsible adult.[7]		D		D		D	
c. Student lives in district and is emancipated.[4]	E						
d. Student lives in the district and is homeless.[5]					E		
e. Student is supervised by a Utah State agency under an Interstate Compact.[8]		D				D[9]	
f. Student is a USBE approved[10] exchange student. (i.e., J-1 Visa students)		D		D		D[10]	

FOOTNOTES

1 A "minor student" is under the age of 18 years. Students 18 years of age or older are adults and entitled to choose their own residence. Students may be required to conform to the same rules as minors if they wish to attend the regular high school instead of the adult high school.

2 Agency must be licensed by the State of Utah and meet education support and coordination requirements. Agency shall pay student fees, deposits, or other charges in accordance with state law and district policy. (See UTAH CODE ANN. §§ 62A-2-108.1 and 62A-4a-606).

3 A resident 21 years of age or older who is willing and able to provide reasonably adequate food, clothing, shelter, and supervision for the child (see UTAH CODE ANN. § 53G-6-303(1)), and a determination has been made in accordance with district policy that all of the following criteria are satisfied:

1. The student's physical, mental, moral, or emotional health is best served;
2. Exigent circumstances exist that cannot be appropriately addressed under UTAH CODE ANN. § 53G-6-402 ("Open Enrollment"); AND
3. Enrollment does not violate any other law or rule of the Utah State Board of Education.

4 A "minor student" (under 18 years of age) can only be emancipated by: (a) marriage; (b) court order; OR (c) determination by an authorized state administrative agency.

5 A "minor student" (under 18 years of age) who does not have a fixed, regular, and adequate residence. (See UTAH ADMIN. CODE R277-616 and *Stewart B. McKinney Homeless Assistance Act*, 42 U.S.C. § 11431, et seq.).

6

7 The student may be admitted as a resident if: (a) the student resides with responsible adult; (b) the responsible adult obtains an appropriate Power of Attorney from the custodial parent; (c) the responsible adult is willing and able to provide reasonably adequate food, clothing, shelter, and supervision for the child (see UTAH CODE ANN. § 53G-6-303(1)); AND (d) a determination has been made in accordance with district policy that all of the following criteria are satisfied:

1. The student's physical, mental, moral, or emotional health is best served;
2. The student is prepared to abide by district and school policies and rules, and an appropriate "Provisional Enrollment Contract" is executed; AND
3. Tuition is paid.

8 A legal contract between states which must be effectuated through Utah State Human Services and an analogous agency in another state. (See UTAH CODE ANN. § 62A-4a-701, et seq.)

9 Student must be admitted to school. Tuition must be paid unless the Utah State agency has assumed all financial responsibility for the student in which case the student is to be viewed as falling under category 1. b. (See UTAH CODE ANN. §§ 62A-2-108.1 and 62A-4a-606).

10 Exchange program and student must satisfy requirements of UTAH CODE ANN. § 53G-6-707 and UTAH ADMIN. CODE, R277-612; otherwise student pays tuition.

11 A Power of Attorney issued by the party who has legal custody of the minor student designating the "responsible adult" as the student's custodian and granting the "responsible adult" authority to take any appropriate action on behalf of the student, including authorization for education and medical services in the interest of the student. A Power of Attorney does not confer legal guardianship (see UTAH CODE ANN. § 53G-6-302(4)). Both the granting party and the "responsible adult" empowered by the Power of Attorney shall agree to:

1. Assume responsibility for any fees or other charges relating to the child's education; AND
2. If eligibility for fee waivers is claimed, provide the district with all financial information requested by the district for purposes of determining eligibility for fee waivers. (See UTAH CODE ANN. § 53G-6-302(3)).

12 Follow procedures set forth in Nebo School District Policy JECB, *Student Enrollment and School Transfer*. (See UTAH CODE ANN. § 53G-6-302 and UTAH ADMIN. CODE, R277-437).

13 Generally, a legal guardianship is the preferred way in which to enroll a student who lives in the district but whose parents live outside the state of Utah.

14 "Administrative Transfers" are reserved for resident students and are permitted in very special and unique circumstances to address the critical educational needs of a student. Administrative Transfers require the approval of the principals of both the receiving school and the sending school and the respective Director of Elementary Education, Secondary Education, or Special Education. Administrative Transfers may also be effectuated by the respective Director of Elementary Education, Secondary Education, or Special Education. Students transferred on Administrative Transfer are also generally placed on a "Provisional Enrollment Contract" which lists conditions of attendance in relation to behavior, grades, and attendance.

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NOVEMBER 30, 2024
FINANCIAL REPORT

350 South Main
Spanish Fork, Utah 84660
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NEBO SCHOOL DISTRICT

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NEBO SCHOOL DISTRICT

Financial Report

November 30, 2024

GENERAL FUND - BASIC PROGRAMS

	FY2025					
	Adopted Budget	Working Budget	Encumbrances	Year to Date Receipts or Expenditures	Working Budget Balance	% Rec or Exp
Revenues						
Local sources						
Property taxes	$ 73,993,002	$ 73,236,844	$ -	$ 6,468,929	$ 66,767,915	9%
Interest income	3,500,000	3,500,000	-	3,174,392	325,608	91%
Other local revenue	2,350,607	3,706,490	-	2,301,596	1,404,894	62%
Total local sources	79,843,609	80,443,334	-	11,944,917	68,498,417	15%
State sources	269,665,839	273,447,546	-	111,638,692	161,808,854	41%
Federal sources	45,000	45,000	-	-	45,000	0%
Total revenues	**349,554,448**	**353,935,880**	**-**	**123,583,609**	**230,352,271**	**35%**
Expenditures						
Salaries						
Teachers	102,767,682	102,562,395	-	33,741,133	68,821,262	33%
Teachers on special assignment	9,475,656	9,514,243	-	3,321,732	6,192,511	35%
Technicians	2,722,183	2,726,061	-	868,124	1,857,937	32%
Administrators	11,862,322	12,229,915	-	5,072,026	7,157,889	41%
Coordinators and managers	3,767,022	3,966,986	-	1,676,467	2,290,519	42%
Secretaries and clerks	9,981,049	9,836,519	-	3,687,096	6,149,423	37%
Media personnel	1,839,800	1,798,500	-	608,750	1,189,750	34%
Counselors	7,281,400	7,508,500	-	2,514,976	4,993,524	33%
Social workers and psychologists	205,200	231,000	-	76,056	154,944	33%
Health services personnel	803,300	884,000	-	269,822	614,178	31%
Coaches and advisors	375,000	400,000	-	141,902	258,098	35%
Custodial personnel	8,792,000	8,975,000	-	3,771,261	5,203,739	42%
Maintenance personnel	4,402,395	4,405,780	-	1,844,834	2,560,946	42%
Warehouse and delivery personnel	170,810	200,000	-	92,381	107,619	46%
Bus drivers	5,324,140	5,425,000	-	1,773,879	3,651,121	33%
Bonuses	2,329,120	4,587,500	-	4,415,091	172,409	96%
Training stipends	508,500	458,500	-	23,130	435,370	5%
Overtime	300,000	450,000	-	179,403	270,597	40%
Extra duty	1,087,697	1,087,697	-	647,342	440,355	60%
Total salaries	173,995,276	177,247,596	-	64,725,405	112,522,191	37%
Benefits						
Retirement	36,825,029	37,935,476	-	13,385,215	24,550,261	35%
Social Security	12,728,165	13,434,141	-	4,768,042	8,666,099	35%
Health, LTD, and life insurance	22,739,591	23,378,855	-	7,087,981	16,290,874	30%
Other	4,611,500	4,627,500	78,861	4,098,111	450,528	90%
Total benefits	76,904,285	79,375,972	78,861	29,339,349	49,957,762	37%

NEBO SCHOOL DISTRICT

Financial Report

November 30, 2024

GENERAL FUND - BASIC PROGRAMS

	FY2025					
	Adopted Budget	Working Budget	Encumbrances	Year to Date Receipts or Expenditures	Working Budget Balance	% Rec or Exp
Purchased services						
Contracted Services	41,876,721	41,747,452	2,155,667	13,430,477	26,161,308	37%
Training and Development	221,000	218,500	2,800	34,880	180,820	17%
Travel	728,968	986,075	341,252	405,420	239,403	76%
Communications	453,500	451,000	16,800	164,291	269,909	40%
Utilities	6,818,700	6,818,700	17,500	2,424,844	4,376,356	36%
Indirect Costs	(2,108,198)	(2,333,741)	-	-	(2,333,741)	0%
Other	1,071,517	3,175,599	284	75,669	3,099,646	2%
Total Purchased Services	49,062,208	51,063,585	2,534,303	16,535,581	31,993,701	37%
Supplies and materials						
Supplies	5,819,135	6,743,574	421,957	2,629,012	3,692,605	45%
Textbooks	1,872,866	3,904,316	293,473	1,045,707	2,565,136	34%
Library and audio visual	488,009	659,658	57,839	334,041	267,778	59%
Food	95,000	111,000	6,577	38,420	66,003	41%
Fuel	1,505,500	1,505,500	-	332,664	1,172,836	22%
Total supplies and materials	9,780,510	12,924,048	779,846	4,379,844	7,764,358	40%
Property						
Equipment	8,009,283	14,375,669	561,673	5,097,189	8,716,807	39%
Property purchases	-	-	-	-	-	0%
Construction and improvements	50,000	50,000	-	32,025	17,975	64%
Total property	8,059,283	14,425,669	561,673	5,129,214	8,734,782	39%
Total expenditures	**317,801,562**	**335,036,870**	**3,954,683**	**120,109,393**	**210,972,794**	**37%**
Excess (deficiency) of revenues	**31,752,886**	**18,899,010**	**(3,954,683)**	**3,474,216**	**19,379,477**	**-2%**
Other sources (uses)						
Transfers in (out)	(30,836,565)	(29,606,077)	-	(5,680,000)	(23,926,077)	19%
Sale of assets	-	-	-	12,774	(12,774)	0%
Total other sources (uses)	(30,836,565)	(29,606,077)	-	(5,667,226)	(23,938,851)	19%
Net change in fund balance	**$ 916,321**	**$ (10,707,067)**	**$ (3,954,683)**	**$ (2,193,010)**	**$ (4,559,374)**	
Fund balances - beginning						
Nonspendable	$ 1,000,000	$ 1,020,845				
Restricted	-	-				
Committed	18,500,000	18,500,000				
Assigned	41,000,000	59,012,496				
Unassigned	33,124,234	37,061,569				
Total fund balances - beginning	93,624,234	115,594,910				
Fund balances - ending						
Nonspendable	1,000,000	1,000,000				
Restricted	-	-				
Committed	19,000,000	19,000,000				
Assigned	41,000,000	47,739,991				
Unassigned	33,540,555	37,147,852		Percent of fiscal year expired:		42%
Total fund balances - ending	**$ 94,540,555**	**$ 104,887,843**		Percent of school year expired:		43%

NEBO SCHOOL DISTRICT

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GENERAL FUND - CATEGORICAL PROGRAMS

	FY2025					
	Adopted Budget	Working Budget	Encumbrances	Year to Date Receipts or Expenditures	Working Budget Balance	% Rec or Exp
Revenues						
Local sources						
Property taxes	$ -	$ -	$ -	$ -	$ -	0%
Other local revenue	869,906	1,212,380	-	500,362	712,018	41%
Total local sources	869,906	1,212,380	-	500,362	712,018	41%
State sources	80,287,777	91,820,412	-	42,849,356	48,971,056	47%
Federal sources	9,645,303	12,477,072	-	1,525,737	10,951,335	12%
Total revenues	**90,802,986**	**105,509,864**	**-**	**44,875,455**	**60,634,409**	**43%**
Expenditures						
Salaries						
Teachers	18,712,738	22,702,876	-	8,374,647	14,328,229	37%
Teachers on special assignment	6,653,636	6,812,950	-	2,104,466	4,708,484	31%
Technicians	10,648,094	13,763,296	-	4,665,609	9,097,687	34%
Administrators	112,702	125,223	-	46,958	78,265	37%
Coordinators and managers	479,931	490,917	-	199,971	290,946	41%
Secretaries and clerks	549,785	493,165	-	196,461	296,704	40%
Counselors	1,219,000	1,025,000	-	336,345	688,655	33%
Social workers and psychologists	2,257,600	2,291,000	-	773,051	1,517,949	34%
Health services personnel	5,692,200	5,900,000	-	1,968,305	3,931,695	33%
Bus drivers	21,660	15,000	-	762	14,238	5%
Training stipends	3,407,806	3,663,753	-	1,635,644	2,028,109	45%
Overtime	-	-	-	2,842	(2,842)	0%
Extra duty	860,431	1,512,367	-	929,341	583,026	61%
Total salaries	50,615,583	58,795,547	-	21,234,402	37,561,145	36%
Benefits						
Retirement	9,973,011	11,654,742	-	3,775,247	7,879,495	32%
Social Security	3,813,059	4,652,253	-	1,562,614	3,089,639	34%
Health, LTD, and life insurance	6,047,878	7,070,483	-	2,020,152	5,050,331	29%
Other	51,300	-	-	-	-	0%
Total benefits	19,885,248	23,377,478	-	7,358,013	16,019,465	31%
Purchased services						
Contracted Services	1,816,500	4,482,728	353,850	2,999,203	1,129,675	75%
Training and Development	179,000	550,541	-	73,396	477,145	13%
Travel	312,000	422,999	-	138,896	284,103	33%
Communications	40,500	36,740	738	14,854	21,148	42%
Indirect Costs	1,065,777	1,291,320	-	-	1,291,320	0%
Other	19,503,917	13,720,980	573	782	13,719,625	0%
Total Purchased Services	22,917,694	20,505,308	355,161	3,227,131	16,923,016	17%

NEBO SCHOOL DISTRICT

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GENERAL FUND - CATEGORICAL PROGRAMS

	FY2025					
	Adopted Budget	Working Budget	Encumbrances	Year to Date Receipts or Expenditures	Working Budget Balance	% Rec or Exp
Supplies and materials						
Supplies	2,014,152	3,165,950	118,203	2,097,329	950,418	70%
Textbooks	75,000	140,290	13,651	210,572	(83,933)	160%
Library and audio visual	-	84,130	-	10,931	73,199	13%
Food	69,500	47,750	-	17,916	29,834	38%
Fuel	67,500	70,500	-	21,167	49,333	30%
Total supplies and materials	2,226,152	3,508,620	131,854	2,357,915	1,018,851	71%
Property						
Equipment	1,194,000	2,877,263	162,279	1,465,558	1,249,426	57%
Construction and improvements	30,000	650,000	123,342	426,552	100,106	85%
Total property	1,224,000	3,527,263	285,621	1,892,110	1,349,532	62%
Total expenditures	**96,868,677**	**109,714,216**	**772,636**	**36,069,571**	**72,872,009**	**34%**
Excess (deficiency) of revenues	**(6,065,691)**	**(4,204,352)**	**(772,636)**	**8,805,884**	**(12,237,600)**	**9%**
Other sources (uses)						
Transfers in (out)	6,065,691	4,204,352	-	5,680,000	(1,475,648)	135%
Sale of assets	-	-	-	57,385	(57,385)	0%
Total other sources (uses)	6,065,691	4,204,352	-	5,737,385	(1,533,033)	136%
Net change in fund balance	**$ -**	**$ -**	**$ (772,636)**	**$ 14,543,269**	**$ (13,770,633)**	
Fund balances - beginning						
Nonspendable	$ -	$ -				
Restricted	-	-				
Committed	-	-				
Assigned	-	-				
Unassigned	-	-				
Total fund balances - beginning	-	-				
Fund balances - ending						
Nonspendable	-	-				
Restricted	-	-				
Committed	-	-				
Assigned	-	-				
Unassigned	-	-		Percent of fiscal year expired:		42%
Total fund balances - ending	**$ -**	**$ -**		Percent of school year expired:		43%

NEBO SCHOOL DISTRICT

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GENERAL FUND - COMBINED PROGRAMS

	FY2025					
	Adopted Budget	Working Budget	Encumbrances	Year to Date Receipts or Expenditures	Working Budget Balance	% Rec or Exp
Revenues						
Local sources						
Property taxes	$ 73,993,002	$ 73,236,844	$ -	$ 6,468,929	$ 66,767,915	9%
Interest income	3,500,000	3,500,000	-	3,174,392	325,608	91%
Other local revenue	3,220,513	4,918,870	-	2,801,958	2,116,912	57%
Total local sources	80,713,515	81,655,714	-	12,445,279	69,210,435	15%
State sources	349,953,616	365,267,958	-	154,488,048	210,779,910	42%
Federal sources	9,690,303	12,522,072	-	1,525,737	10,996,335	12%
Total revenues	**440,357,434**	**459,445,744**	**-**	**168,459,064**	**290,986,680**	**37%**
Expenditures						
Salaries						
Teachers	121,480,420	125,265,271	-	42,115,780	83,149,491	34%
Teachers on special assignment	16,129,292	16,327,193	-	5,426,198	10,900,995	33%
Technicians	13,370,277	16,489,357	-	5,533,733	10,955,624	34%
Administrators	11,975,024	12,355,138	-	5,118,984	7,236,154	41%
Coordinators and managers	4,246,953	4,457,903	-	1,876,438	2,581,465	42%
Secretaries and clerks	10,530,834	10,329,684	-	3,883,557	6,446,127	38%
Media personnel	1,839,800	1,798,500	-	608,750	1,189,750	34%
Counselors	8,500,400	8,533,500	-	2,851,321	5,682,179	33%
Social workers and psychologists	2,462,800	2,522,000	-	849,107	1,672,893	34%
Health services personnel	6,495,500	6,784,000	-	2,238,127	4,545,873	33%
Custodial personnel	8,792,000	8,975,000	-	3,771,261	5,203,739	42%
Maintenance personnel	4,402,395	4,405,780	-	1,844,834	2,560,946	42%
Warehouse and delivery personnel	170,810	200,000	-	92,381	107,619	46%
Bus drivers	5,345,800	5,440,000	-	1,774,641	3,665,359	33%
Bonuses	2,329,120	4,587,500	-	4,415,091	172,409	96%
Training stipends	3,916,306	4,122,253	-	1,658,774	2,463,479	40%
Overtime	300,000	450,000	-	182,245	267,755	40%
Extra duty	1,948,128	2,600,064	-	1,576,683	1,023,381	61%
Total salaries	224,610,859	236,043,143	-	85,959,807	150,083,336	36%
Benefits						
Retirement	46,798,040	49,590,218	-	17,160,462	32,429,756	35%
Social Security	16,541,224	18,086,394	-	6,330,656	11,755,738	35%
Health, LTD, and life insurance	28,787,469	30,449,338	-	9,108,133	21,341,205	30%
Other	4,662,800	4,627,500	78,861	4,098,111	450,528	90%
Total benefits	96,789,533	102,753,450	78,861	36,697,362	65,977,227	36%
Purchased services						
Contracted Services	43,693,221	46,230,180	2,509,517	16,429,680	27,290,983	41%
Training and Development	400,000	769,041	2,800	108,276	657,965	14%
Travel	1,040,968	1,409,074	341,252	544,316	523,506	63%
Communications	494,000	487,740	17,538	179,145	291,057	40%
Utilities	6,818,700	6,818,700	17,500	2,424,844	4,376,356	36%
Indirect Costs	(1,042,421)	(1,042,421)	-	-	(1,042,421)	0%
Other	20,575,434	16,896,579	857	76,451	16,819,271	0%
Total Purchased Services	71,979,902	71,568,893	2,889,464	19,762,712	48,916,717	32%

NEBO SCHOOL DISTRICT

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GENERAL FUND - COMBINED PROGRAMS

	FY2025					
	Adopted Budget	Working Budget	Encumbrances	Year to Date Receipts or Expenditures	Working Budget Balance	% Rec or Exp
Supplies and materials						
Supplies	7,833,287	9,909,524	540,160	4,726,341	4,643,023	53%
Textbooks	1,947,866	4,044,606	307,124	1,256,279	2,481,203	39%
Library and audio visual	488,009	743,788	57,839	344,972	340,977	54%
Food	164,500	158,750	6,577	56,336	95,837	40%
Fuel	1,573,000	1,576,000	-	353,831	1,222,169	22%
Total supplies and materials	12,006,662	16,432,668	911,700	6,737,759	8,783,209	44%
Property						
Equipment	9,203,283	17,252,932	723,952	6,562,747	9,966,233	42%
Construction and improvements	80,000	700,000	123,342	458,577	118,081	83%
Total property	9,283,283	17,952,932	847,294	7,021,324	10,084,314	44%
Total expenditures	**414,670,239**	**444,751,086**	**4,727,319**	**156,178,964**	**283,844,803**	**36%**
Excess (deficiency) of revenues	**25,687,195**	**14,694,658**	**(4,727,319)**	**12,280,100**	**7,141,877**	**1%**
Other sources (uses)						
Transfers in (out)	(24,770,874)	(25,401,725)	-	-	(25,401,725)	0%
Sale of assets	-	-	-	70,159	(70,159)	0%
Total other sources (uses)	(24,770,874)	(25,401,725)	-	70,159	(25,471,884)	-0%
Net change in fund balance	**$ 916,321**	**$ (10,707,067)**	**$ (4,727,319)**	**$ 12,350,259**	**$ (18,330,007)**	
Fund balances - beginning						
Nonspendable	$ 1,000,000	$ 1,020,845				
Restricted	-	-				
Committed	18,500,000	18,500,000				
Assigned	41,000,000	59,012,496				
Unassigned	33,124,234	37,061,569				
Total fund balances - beginning	93,624,234	115,594,910				
Fund balances - ending						
Nonspendable	1,000,000	1,000,000				
Restricted	-	-				
Committed	19,000,000	19,000,000				
Assigned	41,000,000	47,739,991				
Unassigned	33,540,555	37,147,852		Percent of fiscal year expired:		42%
Total fund balances - ending	**$ 94,540,555**	**$ 104,887,843**		Percent of school year expired:		43%

NEBO SCHOOL DISTRICT

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SCHOOL ACTIVITIES FUND

	FY2025					
	Adopted Budget	Working Budget	Encumbrances	Year to Date Receipts or Expenditures	Working Budget Balance	% Rec or Exp
Revenues						
Local sources						
Interest income	$ 250,000	$ 250,000	$ -	$ -	$ 250,000	0%
Other local revenue	17,250,000	18,250,000	-	-	18,250,000	0%
Total local sources	17,500,000	18,500,000	-	-	18,500,000	0%
Total revenues	**17,500,000**	**18,500,000**	**-**	**-**	**18,500,000**	**0%**
Expenditures						
Purchased services						
Travel	500,000	500,000	-	-	500,000	0%
Total Purchased Services	500,000	500,000	-	-	500,000	0%
Supplies and materials						
Supplies	14,500,000	15,000,000	-	-	15,000,000	0%
Textbooks	1,000,000	1,500,000	-	-	1,500,000	0%
Library and audio visual	500,000	500,000	-	-	500,000	0%
Total supplies and materials	16,000,000	17,000,000	-	-	17,000,000	0%
Property						
Equipment	1,000,000	1,000,000	-	-	1,000,000	0%
Total property	1,000,000	1,000,000	-	-	1,000,000	0%
Total expenditures	**17,500,000**	**18,500,000**	**-**	**-**	**18,500,000**	**0%**
Excess (deficiency) of revenues	**-**	**-**	**-**	**-**	**-**	**0%**
Other sources (uses)						
Transfers in (out)	-	-	-	-	-	0%
Total other sources (uses)	-	-	-	-	-	0%
Net change in fund balance	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	
Fund balances - beginning						
Nonspendable	$ -	$ -				
Restricted	-	-				
Committed	-	-				
Assigned	14,315,624	12,525,922				
Unassigned	-	-				
Total fund balances - beginning	14,315,624	12,525,922				
Fund balances - ending						
Nonspendable	-	-				
Restricted	-	-				
Committed	-	-				
Assigned	14,315,624	12,525,922				
Unassigned	-	-		Percent of fiscal year expired:		42%
Total fund balances - ending	**$ 14,315,624**	**$ 12,525,922**		Percent of school year expired:		43%

NEBO SCHOOL DISTRICT

Financial Report

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NON K - 12 PROGRAMS FUND

	FY2025					
	Adopted Budget	Working Budget	Encumbrances	Year to Date Receipts or Expenditures	Working Budget Balance	% Rec or Exp
Revenues						
Local sources						
Property taxes	$ 2,492,602	$ 2,474,350	$ -	$ 218,557	$ 2,255,793	9%
Interest income	75,000	75,000	-	57,302	17,698	76%
Other local revenue	700,000	700,000	-	213,422	486,578	30%
Total local sources	3,267,602	3,249,350	-	489,281	2,760,069	15%
State sources	4,083,038	3,813,038	-	1,714,470	2,098,568	45%
Federal sources	950,000	915,423	-	-	915,423	0%
Total revenues	**8,300,640**	**7,977,811**	**-**	**2,203,751**	**5,774,060**	**28%**
Expenditures						
Salaries						
Teachers	2,049,736	2,170,000	-	696,426	1,473,574	32%
Teachers on special assignment	121,762	121,762	-	41,374	80,388	34%
Technicians	1,533,079	1,550,000	-	489,585	1,060,415	32%
Administrators	75,134	75,134	-	31,305	43,829	42%
Coordinators and managers	65,919	65,919	-	27,466	38,453	42%
Secretaries and clerks	14,943	15,000	-	5,681	9,319	38%
Coaches and advisors	1,773,005	1,773,005	-	648,294	1,124,711	37%
Extra duty	108,500	58,500	-	53,720	4,780	92%
Total salaries	5,742,078	5,829,320	-	1,993,851	3,835,469	34%
Benefits						
Retirement	1,172,982	1,157,699	-	264,478	893,221	23%
Social Security	435,706	443,207	-	149,558	293,649	34%
Health, LTD, and life insurance	342,468	345,164	-	99,753	245,411	29%
Total benefits	1,951,156	1,946,070	-	513,789	1,432,281	26%
Purchased services						
Contracted Services	93,400	68,000	-	28,254	39,746	42%
Training and Development	5,000	5,000	-	25	4,975	1%
Travel	17,700	10,000	-	3,858	6,142	39%
Communications	4,000	4,000	-	288	3,712	7%
Indirect Costs	42,421	42,421	-	-	42,421	0%
Other	507,952	609,227	-	16	609,211	0%
Total Purchased Services	670,473	738,648	-	32,441	706,207	4%
Supplies and materials						
Supplies	205,500	155,000	76,510	78,299	191	100%
Textbooks	5,000	5,000	-	-	5,000	0%
Food	500	500	-	373	127	75%
Fuel	5,000	5,000	-	874	4,126	17%
Total supplies and materials	216,000	165,500	76,510	79,546	9,444	94%

NEBO SCHOOL DISTRICT

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NON K - 12 PROGRAMS FUND

	FY2025					
	Adopted Budget	Working Budget	Encumbrances	Year to Date Receipts or Expenditures	Working Budget Balance	% Rec or Exp
Property						
Equipment	25,000	25,000	-	1,147	23,853	5%
Total property	25,000	25,000	-	1,147	23,853	5%
Total expenditures	**8,604,707**	**8,704,538**	**76,510**	**2,620,774**	**6,007,254**	**31%**
Excess (deficiency) of revenues	**(304,067)**	**(726,727)**	**(76,510)**	**(417,023)**	**(233,194)**	**-3%**
Other sources (uses)						
Transfers in (out)	465,685	870,095	-	-	870,095	0%
Total other sources (uses)	465,685	870,095	-	-	870,095	0%
Net change in fund balance	**$ 161,618**	**$ 143,368**	**$ (76,510)**	**$ (417,023)**	**$ 636,901**	
Fund balances - beginning						
Nonspendable	$ -	$ -				
Restricted	2,886,560	3,335,003				
Committed	-	-				
Assigned	-	-				
Unassigned	-	-				
Total fund balances - beginning	2,886,560	3,335,003				
Fund balances - ending						
Nonspendable	-	-				
Restricted	3,048,178	3,478,371				
Committed	-	-				
Assigned	-	-				
Unassigned	-	-		Percent of fiscal year expired:		42%
Total fund balances - ending	**$ 3,048,178**	**$ 3,478,371**		Percent of school year expired:		43%

NEBO SCHOOL DISTRICT

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PASS-THROUGH TAXES FUND

	FY2025					
	Adopted Budget	Working Budget	Encumbrances	Year to Date Receipts or Expenditures	Working Budget Balance	% Rec or Exp
Revenues						
Local sources						
Property taxes	$ 2,351,866	$ 2,450,200	$ -	$ -	$ 2,450,200	0%
Total local sources	2,351,866	2,450,200	-	-	2,450,200	0%
Total revenues	**2,351,866**	**2,450,200**	**-**	**-**	**2,450,200**	**0%**
Expenditures						
Purchased services						
Other	2,351,866	2,450,200	-	-	2,450,200	0%
Total Purchased Services	2,351,866	2,450,200	-	-	2,450,200	0%
Total expenditures	**2,351,866**	**2,450,200**	**-**	**-**	**2,450,200**	**0%**
Excess (deficiency) of revenues	**-**	**-**	**-**	**-**	**-**	**0%**
Other sources (uses)						
Transfers in (out)	-	-	-	-	-	0%
Total other sources (uses)	-	-	-	-	-	0%
Net change in fund balance	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	
Fund balances - beginning						
Nonspendable	$ -	$ -				
Restricted	-	-				
Committed	-	-				
Assigned	-	-				
Unassigned	-	-				
Total fund balances - beginning	-	-				
Fund balances - ending						
Nonspendable	-	-				
Restricted	-	-				
Committed	-	-				
Assigned	-	-				
Unassigned	-	-		Percent of fiscal year expired:		42%
Total fund balances - ending	**$ -**	**$ -**		Percent of school year expired:		43%

NEBO SCHOOL DISTRICT

Financial Report

November 30, 2024

DEBT SERVICE FUND

	FY2025					
	Adopted Budget	Working Budget	Encumbrances	Year to Date Receipts or Expenditures	Working Budget Balance	% Rec or Exp
Revenues						
Local sources						
Property taxes	$ 47,104,299	$ 46,759,358	$ -	$ 4,130,202	$ 42,629,156	9%
Interest income	500,000	500,000	-	555,777	(55,777)	111%
Total local sources	47,604,299	47,259,358	-	4,685,979	42,573,379	10%
Total revenues	**47,604,299**	**47,259,358**	**-**	**4,685,979**	**42,573,379**	**10%**
Expenditures						
Property						
Equipment	-	-	-	-	-	0%
Total property	-	-	-	-	-	0%
Total expenditures	**-**	**-**	**-**	**-**	**-**	**0%**
Excess (deficiency) of revenues	**47,604,299**	**47,259,358**	**-**	**4,685,979**	**42,573,379**	**10%**
Other sources (uses)						
Paying agent and bond issuance costs	(25,000)	(25,000)	-	(2,000)	(23,000)	8%
Principal	(36,640,000)	(36,640,000)	-	-	(36,640,000)	0%
Interest	(10,561,113)	(10,561,113)	-	(5,519,381)	(5,041,732)	52%
Total other sources (uses)	(47,226,113)	(47,226,113)	-	(5,521,381)	(41,704,732)	12%
Net change in fund balance	**$ 378,186**	**$ 33,245**	**$ -**	**$ (835,402)**	**$ 868,647**	
Fund balances - beginning						
Nonspendable	$ -	$ -				
Restricted	395,771	1,014,889				
Committed	-	-				
Assigned	-	-				
Unassigned	-	-				
Total fund balances - beginning	395,771	1,014,889				
Fund balances - ending						
Nonspendable	-	-				
Restricted	773,957	1,048,134				
Committed	-	-				
Assigned	-	-				
Unassigned	-	-		Percent of fiscal year expired:		42%
Total fund balances - ending	**$ 773,957**	**$ 1,048,134**		Percent of school year expired:		43%

NEBO SCHOOL DISTRICT

Financial Report

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CAPITAL PROJECTS FUND

	FY2025					
	Adopted Budget	Working Budget	Encumbrances	Year to Date Receipts or Expenditures	Working Budget Balance	% Rec or Exp
Revenues						
Local sources						
Property taxes	$ 20,902,532	$ 21,256,025	$ -	$ 1,877,521	$ 19,378,504	9%
Interest income	2,500,000	3,000,000	-	3,007,004	(7,004)	100%
Other local revenue	225,000	225,000	-	30,000	195,000	13%
Total local sources	23,627,532	24,481,025	-	4,914,525	19,566,500	20%
State sources	9,993,991	10,034,725	-	4,181,135	5,853,590	42%
Total revenues	**33,621,523**	**34,515,750**	**-**	**9,095,660**	**25,420,090**	**26%**
Expenditures						
Purchased services						
Contracted Services	-	500,000	450	235,406	264,144	47%
Total Purchased Services	-	500,000	450	235,406	264,144	47%
Property						
Equipment	2,760,000	3,096,368	1,369,572	953,233	773,563	75%
Property purchases	10,000,000	10,000,000	7,406	375,384	9,617,210	4%
Construction and improvements	148,335,517	157,634,328	10,137,405	38,684,533	108,812,390	31%
Total property	161,095,517	170,730,696	11,514,383	40,013,150	119,203,163	30%
Total expenditures	**161,095,517**	**171,230,696**	**11,514,833**	**40,248,556**	**119,467,307**	**30%**
Excess (deficiency) of revenues	**(127,473,994)**	**(136,714,946)**	**(11,514,833)**	**(31,152,896)**	**(94,047,217)**	**-4%**
Other sources (uses)						
Transfers in (out)	23,305,189	23,531,630	-	-	23,531,630	0%
Bond sale proceeds	15,000,000	13,980,000	-	13,980,000	-	100%
Bond sale premiums (discounts)	-	1,374,686	-	1,374,686	-	100%
Sale of assets	1,250,000	1,250,000	-	29,894	1,220,106	2%
Paying agent and bond issuance costs	(75,000)	(120,301)	-	(120,361)	60	100%
Principal	(6,755,000)	(6,755,000)	-	-	(6,755,000)	0%
Interest	(5,754,588)	(5,754,588)	-	(2,877,294)	(2,877,294)	50%
Total other sources (uses)	26,970,601	27,506,427	-	12,386,925	15,119,502	45%
Net change in fund balance	**$ (100,503,393)**	**$ (109,208,519)**	**$ (11,514,833)**	**$ (18,765,971)**	**$ (78,927,715)**	

NEBO SCHOOL DISTRICT

Financial Report

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CAPITAL PROJECTS FUND

	FY2025					
	Adopted Budget	Working Budget	Encumbrances	Year to Date Receipts or Expenditures	Working Budget Balance	% Rec or Exp
Fund balances - beginning						
Nonspendable	$ 300,000	$ 230,813				
Restricted	-	-				
Committed	112,993,193	163,064,838				
Assigned	-	-				
Unassigned	-	-				
Total fund balances - beginning	113,293,193	163,295,651				
Fund balances - ending						
Nonspendable	300,000	300,000				
Restricted	-	-				
Committed	12,489,800	53,787,132				
Assigned	-	-				
Unassigned	-	-		Percent of fiscal year expired:		42%
Total fund balances - ending	**$ 12,789,800**	**$ 54,087,132**		Percent of school year expired:		43%

NEBO SCHOOL DISTRICT

Financial Report

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CHILD NUTRITION FUND

	FY2025					
	Adopted Budget	Working Budget	Encumbrances	Year to Date Receipts or Expenditures	Working Budget Balance	% Rec or Exp
Revenues						
Local sources						
Interest income	$ 500,000	$ 500,000	$ -	$ 171,907	$ 328,093	34%
Other local revenue	3,525,000	3,725,000	-	1,765,925	1,959,075	47%
Total local sources	4,025,000	4,225,000	-	1,937,832	2,287,168	46%
State sources	2,500,000	3,000,000	-	570,384	2,429,616	19%
Federal sources	6,750,000	7,310,000	-	1,850,079	5,459,921	25%
Total revenues	**13,275,000**	**14,535,000**	**-**	**4,358,295**	**10,176,705**	**30%**
Expenditures						
Salaries						
Coordinators and managers	1,400,486	1,355,634	-	452,582	903,052	33%
Secretaries and clerks	1,274,500	1,202,500	-	381,922	820,578	32%
Maintenance personnel	159,000	160,000	-	63,625	96,375	40%
Warehouse and delivery personnel	302,100	250,000	-	103,858	146,142	42%
Cooks	2,856,000	2,700,000	-	904,680	1,795,320	34%
Overtime	-	-	-	9,252	(9,252)	0%
Total salaries	5,992,086	5,668,134	-	1,915,919	3,752,215	34%
Benefits						
Retirement	884,200	720,000	-	222,884	497,116	31%
Social Security	453,150	450,000	-	144,042	305,958	32%
Health, LTD, and life insurance	390,000	390,000	-	120,039	269,961	31%
Other	87,500	135,000	-	135,961	(961)	101%
Total benefits	1,814,850	1,695,000	-	622,926	1,072,074	37%
Purchased services						
Contracted Services	835,000	832,500	46,711	275,426	510,363	39%
Training and Development	5,000	5,000	-	820	4,180	16%
Travel	20,000	20,000	-	5,701	14,299	29%
Communications	5,000	5,000	-	70	4,930	1%
Indirect Costs	1,000,000	1,000,000	-	-	1,000,000	0%
Other	500	500	-	635	(135)	127%
Total Purchased Services	1,865,500	1,863,000	46,711	282,652	1,533,637	18%
Supplies and materials						
Supplies	670,000	675,000	1,670	252,841	420,489	38%
Food	5,477,500	5,977,500	1,214,688	1,768,105	2,994,707	50%
Fuel	15,000	15,000	-	3,731	11,269	25%
Total supplies and materials	6,162,500	6,667,500	1,216,358	2,024,677	3,426,465	49%

NEBO SCHOOL DISTRICT

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CHILD NUTRITION FUND

	FY2025					
	Adopted Budget	Working Budget	Encumbrances	Year to Date Receipts or Expenditures	Working Budget Balance	% Rec or Exp
Property						
Equipment	500,000	500,000	52,025	32,109	415,866	17%
Total property	500,000	500,000	52,025	32,109	415,866	17%
Total expenditures	**16,334,936**	**16,393,634**	**1,315,094**	**4,878,283**	**10,200,257**	**38%**
Excess (deficiency) of revenues	**(3,059,936)**	**(1,858,634)**	**(1,315,094)**	**(519,988)**	**(23,552)**	**-8%**
Other sources (uses)						
Transfers in (out)	1,000,000	1,000,000	-	-	1,000,000	0%
Sale of assets	10,000	10,000	-	-	10,000	0%
Total other sources (uses)	1,010,000	1,010,000	-	-	1,010,000	0%
Net change in fund balance	**$ (2,049,936)**	**$ (848,634)**	**$ (1,315,094)**	**$ (519,988)**	**$ 986,448**	
Fund balances - beginning						
Nonspendable	$ 500,000	$ 930,694				
Restricted	10,158,908	11,579,151				
Committed	-	-				
Assigned	-	-				
Unassigned	-	-				
Total fund balances - beginning	10,658,908	12,509,845				
Fund balances - ending						
Nonspendable	500,000	500,000				
Restricted	8,108,972	11,161,211				
Committed	-	-				
Assigned	-	-				
Unassigned	-	-		Percent of fiscal year expired:		42%
Total fund balances - ending	**$ 8,608,972**	**$ 11,661,211**		Percent of school year expired:		43%

NEBO SCHOOL DISTRICT

Financial Report

November 30, 2024

ALL FUNDS

	FY2025					
	Adopted Budget	Working Budget	Encumbrances	Year to Date Receipts or Expenditures	Working Budget Balance	% Rec or Exp
Revenues						
Local sources						
Property taxes	$ 146,844,301	$ 146,176,777	$ -	$ 12,695,209	$ 133,481,568	9%
Interest income	7,325,000	7,825,000	-	6,966,382	858,618	89%
Other local revenue	24,920,513	27,818,870	-	4,811,305	23,007,565	17%
Total local sources	179,089,814	181,820,647	-	24,472,896	157,347,751	13%
State sources	366,530,645	382,115,721	-	160,954,037	221,161,684	42%
Federal sources	17,390,303	20,747,495	-	3,375,816	17,371,679	16%
Total revenues	**563,010,762**	**584,683,863**	**-**	**188,802,749**	**395,881,114**	**32%**
Expenditures						
Salaries						
Teachers	123,530,156	127,435,271	-	42,812,206	84,623,065	34%
Teachers on special assignment	16,251,054	16,448,955	-	5,467,572	10,981,383	33%
Technicians	14,903,356	18,039,357	-	6,023,318	12,016,039	33%
Administrators	12,050,158	12,430,272	-	5,150,289	7,279,983	41%
Coordinators and managers	5,713,358	5,879,456	-	2,356,486	3,522,970	40%
Secretaries and clerks	11,820,277	11,547,184	-	4,271,160	7,276,024	37%
Media personnel	1,839,800	1,798,500	-	608,750	1,189,750	34%
Counselors	8,500,400	8,533,500	-	2,851,321	5,682,179	33%
Social workers and psychologists	2,462,800	2,522,000	-	849,107	1,672,893	34%
Health services personnel	6,495,500	6,784,000	-	2,238,127	4,545,873	33%
Coaches and advisors	2,148,005	2,173,005	-	790,196	1,382,809	36%
Custodial personnel	8,792,000	8,975,000	-	3,771,261	5,203,739	42%
Maintenance personnel	4,561,395	4,565,780	-	1,908,459	2,657,321	42%
Warehouse and delivery personnel	472,910	450,000	-	196,239	253,761	44%
Cooks	2,856,000	2,700,000	-	904,680	1,795,320	34%
Bus drivers	5,345,800	5,440,000	-	1,774,641	3,665,359	33%
Bonuses	2,329,120	4,587,500	-	4,415,091	172,409	96%
Training stipends	3,916,306	4,122,253	-	1,658,774	2,463,479	40%
Overtime	300,000	450,000	-	191,497	258,503	43%
Extra duty	2,056,628	2,658,564	-	1,630,403	1,028,161	61%
Total salaries	236,345,023	247,540,597	-	89,869,577	157,671,020	36%
Benefits						
Retirement	48,855,222	51,467,917	-	17,647,824	33,820,093	34%
Social Security	17,430,080	18,979,601	-	6,624,256	12,355,345	35%
Health, LTD, and life insurance	29,519,937	31,184,502	-	9,327,925	21,856,577	30%
Other	4,750,300	4,762,500	78,861	4,234,072	449,567	91%
Total benefits	100,555,539	106,394,520	78,861	37,834,077	68,481,582	36%

NEBO SCHOOL DISTRICT

Financial Report

November 30, 2024

ALL FUNDS

	FY2025					
	Adopted Budget	Working Budget	Encumbrances	Year to Date Receipts or Expenditures	Working Budget Balance	% Rec or Exp
Purchased services						
Contracted Services	44,621,621	47,630,680	2,556,678	16,968,766	28,105,236	41%
Training and Development	410,000	779,041	2,800	109,121	667,120	14%
Travel	1,578,668	1,939,074	341,252	553,875	1,043,947	46%
Communications	503,000	496,740	17,538	179,503	299,699	40%
Utilities	6,818,700	6,818,700	17,500	2,424,844	4,376,356	36%
Indirect Costs	-	-	-	-	-	0%
Other	23,435,752	19,956,506	857	77,102	19,878,547	0%
Total Purchased Services	77,367,741	77,620,741	2,936,625	20,313,211	54,370,905	30%
Supplies and materials						
Supplies	23,208,787	25,739,524	618,340	5,057,481	20,063,703	22%
Textbooks	2,952,866	5,549,606	307,124	1,256,279	3,986,203	28%
Library and audio visual	988,009	1,243,788	57,839	344,972	840,977	32%
Food	5,642,500	6,136,750	1,221,265	1,824,814	3,090,671	50%
Fuel	1,593,000	1,596,000	-	358,436	1,237,564	22%
Total supplies and materials	34,385,162	40,265,668	2,204,568	8,841,982	29,219,118	27%
Property						
Equipment	13,488,283	21,874,300	2,145,549	7,549,236	12,179,515	44%
Property purchases	10,000,000	10,000,000	7,406	375,384	9,617,210	4%
Construction and improvements	148,415,517	158,334,328	10,260,747	39,143,110	108,930,471	31%
Total property	171,903,800	190,208,628	12,413,702	47,067,730	130,727,196	31%
Total expenditures	**620,557,265**	**662,030,154**	**17,633,756**	**203,926,577**	**440,469,821**	**33%**
Excess (deficiency) of revenues	**(57,546,503)**	**(77,346,291)**	**(17,633,756)**	**(15,123,828)**	**(44,588,707)**	**-1%**
Other sources (uses)						
Transfers in (out)	-	-	-	-	-	0%
Bond sale proceeds	15,000,000	13,980,000	-	13,980,000	-	100%
Bond sale premiums (discounts)	-	1,374,686	-	1,374,686	-	100%
Sale of assets	1,260,000	1,260,000	-	100,053	1,159,947	8%
Paying agent and bond issuance costs	(100,000)	(145,301)	-	(122,361)	(22,940)	84%
Principal	(43,395,000)	(43,395,000)	-	-	(43,395,000)	0%
Interest	(16,315,701)	(16,315,701)	-	(8,396,675)	(7,919,026)	51%
Total other sources (uses)	(43,550,701)	(43,241,316)	-	6,935,703	(50,177,019)	-16%
Net change in fund balance	**$ (101,097,204)**	**$ (120,587,607)**	**$ (17,633,756)**	**$ (8,188,125)**	**$ (94,765,726)**	

NEBO SCHOOL DISTRICT

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ALL FUNDS

	FY2025					
	Adopted Budget	Working Budget	Encumbrances	Year to Date Receipts or Expenditures	Working Budget Balance	% Rec or Exp
Fund balances - beginning						
Nonspendable	$ 1,800,000	$ 2,182,352				
Restricted	13,441,239	15,929,043				
Committed	131,493,193	181,564,838				
Assigned	55,315,624	71,538,418				
Unassigned	33,124,234	37,061,569				
Total fund balances - beginning	235,174,290	308,276,220				
Fund balances - ending						
Nonspendable	1,800,000	1,800,000				
Restricted	11,931,107	15,687,716				
Committed	31,489,800	72,787,132				
Assigned	55,315,624	60,265,913				
Unassigned	33,540,555	37,147,852		Percent of fiscal year expired:		42%
Total fund balances - ending	**$ 134,077,086**	**$ 187,688,613**		Percent of school year expired:		43%

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FY2025 WORKING BUDGET SUMMARY

	Fund 10, General Fund	Fund 21, Student Activities Fund	Fund 23, Non K-12 Programs Fund	Fund 26, Pass-Through Taxes Fund	Fund 31, Debt Service Fund	Fund 30, Capital Projects Fund	Fund 50, Child Nutrition Fund	Total
Revenues								
Local sources								
Property taxes	$ 73,236,844	$ -	$ 2,474,350	$ 2,450,200	$ 46,759,358	$ 21,256,025	$ -	$ 146,176,777
Interest income	3,500,000	250,000	75,000	-	500,000	3,000,000	500,000	7,825,000
Other local revenue	4,918,870	18,250,000	700,000	-	-	225,000	3,725,000	27,818,870
Total local sources	81,655,714	18,500,000	3,249,350	2,450,200	47,259,358	24,481,025	4,225,000	181,820,647
State sources	365,267,958	-	3,813,038	-	-	10,034,725	3,000,000	382,115,721
Federal sources	12,522,072	-	915,423	-	-	-	7,310,000	20,747,495
Total revenues	**459,445,744**	**18,500,000**	**7,977,811**	**2,450,200**	**47,259,358**	**34,515,750**	**14,535,000**	**584,683,863**
Expenditures								
Salaries								
Teachers	125,265,271	-	2,170,000	-	-	-	-	127,435,271
Teachers on special assignment	16,327,193	-	121,762	-	-	-	-	16,448,955
Technicians	16,489,357	-	1,550,000	-	-	-	-	18,039,357
Administrators	12,355,138	-	75,134	-	-	-	-	12,430,272
Coordinators and managers	4,457,903	-	65,919	-	-	-	1,355,634	5,879,456
Secretaries and clerks	10,329,684	-	15,000	-	-	-	1,202,500	11,547,184
Media personnel	1,798,500	-	-	-	-	-	-	1,798,500
Counselors	8,533,500	-	-	-	-	-	-	8,533,500
Social workers and psychologists	2,522,000	-	-	-	-	-	-	2,522,000
Health services personnel	6,784,000	-	-	-	-	-	-	6,784,000
Coaches and advisors	400,000	-	1,773,005	-	-	-	-	2,173,005
Custodial personnel	8,975,000	-	-	-	-	-	-	8,975,000
Maintenance personnel	4,405,780	-	-	-	-	-	160,000	4,565,780
Warehouse and delivery personnel	200,000	-	-	-	-	-	250,000	450,000
Cooks	-	-	-	-	-	-	2,700,000	2,700,000
Bus drivers	5,440,000	-	-	-	-	-	-	5,440,000
Bonuses	4,587,500	-	-	-	-	-	-	4,587,500
Training stipends	4,122,253	-	-	-	-	-	-	4,122,253
Overtime	450,000	-	-	-	-	-	-	450,000
Extra duty	2,600,064	-	58,500	-	-	-	-	2,658,564
Total salaries	236,043,143	-	5,829,320	-	-	-	5,668,134	247,540,597
Benefits								
Retirement	49,590,218	-	1,157,699	-	-	-	720,000	51,467,917
Social Security	18,086,394	-	443,207	-	-	-	450,000	18,979,601
Health, LTD, and life insurance	30,449,338	-	345,164	-	-	-	390,000	31,184,502
Other	4,627,500	-	-	-	-	-	135,000	4,762,500
Total benefits	102,753,450	-	1,946,070	-	-	-	1,695,000	106,394,520
Purchased services								
Contracted Services	46,230,180	-	68,000	-	-	500,000	832,500	47,630,680
Training and Development	769,041	-	5,000	-	-	-	5,000	779,041
Travel	1,409,074	500,000	10,000	-	-	-	20,000	1,939,074
Communications	487,740	-	4,000	-	-	-	5,000	496,740
Utilities	6,818,700	-	-	-	-	-	-	6,818,700
Indirect Costs	(1,042,421)	-	42,421	-	-	-	1,000,000	-
Other	16,896,579	-	609,227	2,450,200	-	-	500	19,956,506
Total Purchased Services	71,568,893	500,000	738,648	2,450,200	-	500,000	1,863,000	77,620,741

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FY2025 WORKING BUDGET SUMMARY

	Fund 10, General Fund	Fund 21, Student Activities Fund	Fund 23, Non K-12 Programs Fund	Fund 26, Pass-Through Taxes Fund	Fund 31, Debt Service Fund	Fund 30, Capital Projects Fund	Fund 50, Child Nutrition Fund	Total
Supplies and Materials								
Supplies	9,909,524	15,000,000	155,000	-	-	-	675,000	25,739,524
Textbooks	4,044,606	1,500,000	5,000	-	-	-	-	5,549,606
Library and Audio Visual	743,788	500,000	-	-	-	-	-	1,243,788
Food	158,750	-	500	-	-	-	5,977,500	6,136,750
Fuel	1,576,000	-	5,000	-	-	-	15,000	1,596,000
Total Supplies and Materials	16,432,668	17,000,000	165,500	-	-	-	6,667,500	40,265,668
Fuel								
Property								
Equipment	17,252,932	1,000,000	25,000	-	-	3,096,368	500,000	21,874,300
Total supplies and materials	-	-	-	-	-	10,000,000	-	10,000,000
Construction and Improvements	700,000	-	-	-	-	157,634,328	-	158,334,328
Total Property	17,952,932	1,000,000	25,000	-	-	170,730,696	500,000	190,208,628
Total expenditures	**444,751,086**	**18,500,000**	**8,704,538**	**2,450,200**	**-**	**171,230,696**	**16,393,634**	**662,030,154**
Excess (deficiency) of revenues	**14,694,658**	**-**	**(726,727)**	**-**	**47,259,358**	**(136,714,946)**	**(1,858,634)**	**(77,346,291)**
Other sources (uses)								
Transfers in (out)	(25,401,725)	-	870,095	-	-	23,531,630	1,000,000	-
Bond sale proceeds	-	-	-	-	-	13,980,000	-	13,980,000
Bond sale premiums (discounts)	-	-	-	-	-	1,374,686	-	1,374,686
Payments to bond escrow agent	-	-	-	-	-	-	-	-
Sale of assets	-	-	-	-	-	1,250,000	10,000	1,260,000
Paying agent and bond issuance costs	-	-	-	-	(25,000)	(120,301)	-	(145,301)
Principal	-	-	-	-	(36,640,000)	(6,755,000)	-	(43,395,000)
Interest	-	-	-	-	(10,561,113)	(5,754,588)	-	(16,315,701)
Total other sources (uses)	(25,401,725)	-	870,095	-	(47,226,113)	27,506,427	1,010,000	(43,241,316)
Net change in fund balance	**$ (10,707,067)**	**$ -**	**$ 143,368**	**$ -**	**$ 33,245**	**$ (109,208,519)**	**$ (848,634)**	**$ (120,587,607)**
Fund balances - beginning								
Nonspendable	$ 1,020,845	$ -	$ -	$ -	$ -	$ 230,813	$ 930,694	$ 2,182,352
Restricted	-	-	3,335,003	-	1,014,889	-	11,579,151	15,929,043
Committed	18,500,000	-	-	-	-	163,064,838	-	181,564,838
Assigned	59,012,496	12,525,922	-	-	-	-	-	71,538,418
Unassigned	37,061,569	-	-	-	-	-	-	37,061,569
Total fund balances - beginning	115,594,910	12,525,922	3,335,003	-	1,014,889	163,295,651	12,509,845	308,276,220
Fund balances - ending								
Nonspendable	1,000,000	-	-	-	-	300,000	500,000	1,800,000
Restricted	-	-	3,478,371	-	1,048,134	-	11,161,211	15,687,716
Committed	19,000,000	-	-	-	-	53,787,132	-	72,787,132
Assigned	47,739,991	12,525,922	-	-	-	-	-	60,265,913
Unassigned	37,147,852	-	-	-	-	-	-	37,147,852
Total fund balances - ending	**$ 104,887,843**	**$ 12,525,922**	**$ 3,478,371**	**$ -**	**$ 1,048,134**	**$ 54,087,132**	**$ 11,661,211**	**$ 187,688,613**

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00204575	893.00	11/27/24	ABS ARCHITECTURAL BUILDING SUPPLY	30-066-25-1475-4500-731 - Equipment
00204452	458.20	11/22/24	ACE RENTS INC	30-066-25-1185-4500-440 - Equipment Repair Services
00204337	286.02	11/20/24	ADAMS, ELISE	10-044-25-1201-2200-581 - Travel
00204576	80.00	11/27/24	ADAMS, JOHN QUE	10-014-25-1014-2500-611 - Supplies
00012639	59.94	11/01/24	ADVANCE AUTO PARTS (PAYSON)	10-055-25-1180-2700-615 - Bus Shop Supplies
00012639	278.16	11/01/24	ADVANCE AUTO PARTS (PAYSON)	10-055-25-1180-2700-683 - Repair Parts
00012686	28.34	11/22/24	ADVANCE AUTO PARTS (PAYSON)	10-055-25-1180-2700-615 - Bus Shop Supplies
00204195	480.00	11/13/24	ADVANCED CPR TRAINING LLC	10-830-25-3210-1000-325 - Contracted Services
00204338	480.00	11/20/24	ADVANCED CPR TRAINING LLC	10-830-25-3210-1000-325 - Contracted Services
00204453	642.00	11/22/24	ADVANCED CPR TRAINING LLC	10-830-25-3210-1000-325 - Contracted Services
00204577	600.00	11/27/24	ADVANCED CPR TRAINING LLC	10-830-25-3210-1000-325 - Contracted Services
00204143	860.00	11/08/24	AGRONO-TEC SEED CO., INC.	10-170-25-1185-2600-674 - Grounds Materials
00204578	1,575.00	11/27/24	AIR QUALITY CONSULTING LLC	30-066-25-1475-4500-446 - Asbestos Removal Services
00204578	13,650.00	11/27/24	AIR QUALITY CONSULTING LLC	30-712-25-1504-4500-446 - Asbestos Removal Services
00012702	1,260.00	11/27/24	ALDER SALES CORPORATION	10-118-25-1185-2600-672 - Carpentry Materials
00204454	56.41	11/22/24	ALLAN, DELIA R	10-044-25-5365-2200-581 - Travel
00204095	24,600.00	11/06/24	ALL POINTS TRAVEL, LLC	10-702-25-1042-2700-516 - Activity Trips
00204144	1,476.13	11/08/24	ALSIDE SUPPLY CENTER	30-066-25-1185-4500-440 - Equipment Repair Services
00204255	10,398.92	11/15/24	AMAZING CARE HOME HEALTH SERVICES	10-044-25-1201-1000-325 - Contracted Services
00203979	409.50	11/01/24	AMERICAN CURB CUT, INC	10-712-25-6140-4500-724 - Site Improvements
00204306	785.42	11/15/24	AMERICAN FAMILY LIFE ASSURANCE COMPANY	10-25-9551 - Life Insurance Payable
00204339	420.00	11/20/24	AMERICAN SIGN LANGUAGE COMMUNICATION LLC	10-012-25-1013-2500-326 - Contracted Services for Parents
00204145	56.00	11/08/24	AM-PM KEYS	10-066-25-1185-2600-674 - Grounds Materials
00204196	60.00	11/13/24	AM-PM KEYS	10-066-25-1185-2600-442 - Vehicle Maintenance and Repair Services
00204340	285.22	11/20/24	ANDERSON, CODY JAMES	10-042-25-1057-2500-581 - Travel
00204146	506.00	11/08/24	ANDERSON, SUSAN ELIZABETH	10-420-25-1325-2200-613 - Staff Food
00204341	93.87	11/20/24	ANTONINO, KANDICE	10-057-25-1054-2200-581 - Travel
00203980	1,196.00	11/01/24	APPLE COMPUTER INC	10-044-25-1201-1000-731 - Equipment
00203980	897.00	11/01/24	APPLE COMPUTER INC	10-380-25-1043-1000-731 - Equipment

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00203980	299.00	11/01/24	APPLE COMPUTER INC	10-702-25-1043-1000-731 - Equipment
00203980	598.00	11/01/24	APPLE COMPUTER INC	10-704-25-1043-1000-731 - Equipment
00203980	598.00	11/01/24	APPLE COMPUTER INC	10-712-25-6600-1000-731 - Equipment
00204096	3,597.00	11/06/24	APPLE COMPUTER INC	10-042-25-1057-1000-731 - Equipment
00204096	2,457.00	11/06/24	APPLE COMPUTER INC	10-057-25-5655-1000-734 - Technology Hardware
00204096	299.00	11/06/24	APPLE COMPUTER INC	23-830-25-5151-1000-731 - Equipment
00204147	1,079.00	11/08/24	APPLE COMPUTER INC	10-706-25-1043-1000-731 - Equipment
00204256	979.76	11/15/24	APPLE COMPUTER INC	10-060-25-6915-2200-731 - Equipment
00204256	779.24	11/15/24	APPLE COMPUTER INC	10-712-25-6960-1000-731 - Equipment
00204342	779.24	11/20/24	APPLE COMPUTER INC	10-060-25-6915-2200-731 - Equipment
00204342	5,243.00	11/20/24	APPLE COMPUTER INC	10-100-25-1325-1000-731 - Equipment
00204342	740.00	11/20/24	APPLE COMPUTER INC	10-138-25-1042-1000-731 - Equipment
00204342	7,750.00	11/20/24	APPLE COMPUTER INC	10-138-25-1325-1000-731 - Equipment
00204342	619.76	11/20/24	APPLE COMPUTER INC	10-712-25-6960-1000-731 - Equipment
00204455	59.00	11/22/24	APPLE COMPUTER INC	10-172-25-1043-1000-731 - Equipment
00204455	3,916.00	11/22/24	APPLE COMPUTER INC	10-702-25-1043-1000-731 - Equipment
00204579	1,318.00	11/27/24	APPLE COMPUTER INC	10-148-25-1043-1000-731 - Equipment
00203981	2,698.65	11/01/24	APPLE VALLEY ELEMENTARY	10-830-25-7663-1000-611 - Supplies
00204580	86.43	11/27/24	ARGYLE, BRIAN	10-704-25-1042-2200-581 - Travel - Others
00204580	487.00	11/27/24	ARGYLE, BRIAN	10-704-25-1042-2200-613 - Staff Food
00203982	126.80	11/01/24	ART CITY ELEMENTARY	10-830-25-7663-1000-611 - Supplies
00204343	99.00	11/20/24	ART CITY ELEMENTARY	10-044-25-1201-2200-810 - Dues and Subscriptions
00204344	3,821.00	11/20/24	ASHA	10-044-25-1201-2200-810 - Dues and Subscriptions
00204456	77.05	11/22/24	ASHTON, ALAN	10-060-25-6915-2300-581 - Travel
00204456	296.00	11/22/24	ASHTON, ALAN	10-060-25-6915-2300-613 - Staff Food
00204197	80.00	11/13/24	AT&T CORP	10-011-25-1011-2300-530 - Communication Services
00204197	60.00	11/13/24	AT&T CORP	10-012-25-1012-2500-530 - Communication Services
00204197	80.00	11/13/24	AT&T CORP	10-014-25-1014-2500-530 - Communication Services
00204197	60.00	11/13/24	AT&T CORP	10-015-25-1015-2500-530 - Communication Services

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00204197	820.00	11/13/24	AT&T CORP	10-042-25-1057-2500-530 - Communication Services
00204197	1,100.00	11/13/24	AT&T CORP	10-044-25-1201-2200-530 - Communication Services
00204197	43.23	11/13/24	AT&T CORP	10-044-25-1201-2300-530 - Communication Services
00204197	80.00	11/13/24	AT&T CORP	10-044-25-5365-2200-530 - Communication Services
00204197	43.23	11/13/24	AT&T CORP	10-050-25-1177-2600-530 - Communication Services
00204197	43.23	11/13/24	AT&T CORP	10-050-25-1183-2600-530 - Communication Services
00204197	80.00	11/13/24	AT&T CORP	10-051-25-1051-2300-530 - Communication Services
00204197	120.00	11/13/24	AT&T CORP	10-055-25-1180-2700-530 - Communication Services
00204197	315.21	11/13/24	AT&T CORP	10-057-25-1054-2200-530 - Communication Services
00204197	80.00	11/13/24	AT&T CORP	10-057-25-5805-2200-530 - Communication Services
00204197	60.00	11/13/24	AT&T CORP	10-060-25-6915-2300-530 - Communication Services
00204197	2,232.22	11/13/24	AT&T CORP	10-066-25-1185-2600-530 - Communication Services
00204197	80.00	11/13/24	AT&T CORP	10-704-25-1042-2200-530 - Communication Services
00204197	123.23	11/13/24	AT&T CORP	10-712-25-1042-2200-530 - Communication Services
00204197	60.00	11/13/24	AT&T CORP	10-720-25-5053-2200-530 - Communication Services
00204197	43.23	11/13/24	AT&T CORP	10-747-25-1043-1000-611 - Supplies
00204197	5,406.48	11/13/24	AT&T CORP	10-830-25-1050-2400-530 - Communication Services
00204197	57.75	11/13/24	AT&T CORP	23-801-25-1075-2600-530 - Communication Services
00204345	219.44	11/20/24	AT&T CORP	10-056-25-5218-2100-530 - Communication Services
00203983	1,370.44	11/01/24	AUDIO ENHANCEMENT, INC	10-169-25-1043-1000-731 - Equipment
00204097	520.00	11/06/24	AUDIO ENHANCEMENT, INC	10-130-25-1325-1000-731 - Equipment
00204097	525.19	11/06/24	AUDIO ENHANCEMENT, INC	10-143-25-1043-1000-731 - Equipment
00204581	1,296.45	11/27/24	AUDIO ENHANCEMENT, INC	10-171-25-1325-1000-731 - Equipment
00204582	44.99	11/27/24	AVERY, BRITTANY	10-050-25-1177-2600-611 - Supplies
00204307	68.00	11/15/24	AXISPLUS BENEFITS	10-25-9552 - Flex Spending Payable
00204457	3,000.00	11/22/24	BAILEY, KATI ANN	10-830-25-5813-1000-325 - Student Teacher Stipends
00203984	21,434.00	11/01/24	BAKE CRAFTERS FOOD COMPANY	10-25-8140 - Inventory
00204346	9,352.00	11/20/24	BAKE CRAFTERS FOOD COMPANY	10-25-8140 - Inventory
00012640	18.00	11/01/24	BARBER METALS AND FABRICATION	10-708-25-6150-4500-724 - Site Improvements

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00012640	2,740.00	11/01/24	BARBER METALS AND FABRICATION	10-708-25-6400-4500-724 - Site improvements
00012640	535.90	11/01/24	BARBER METALS AND FABRICATION	23-801-25-1075-2600-443 - Building Repairs
00012640	309.00	11/01/24	BARBER METALS AND FABRICATION	30-066-25-1475-4500-731 - Equipment
00012703	227.00	11/27/24	BARBER METALS AND FABRICATION	10-169-25-1200-2600-443 - Building Repairs
00012703	611.00	11/27/24	BARBER METALS AND FABRICATION	23-801-25-1075-2600-443 - Building Repairs
00012703	913.00	11/27/24	BARBER METALS AND FABRICATION	30-117-25-1451-4700-724 - Site Improvements
00204098	162.34	11/06/24	BARKER, SARAH ANN	10-044-25-1201-2200-581 - Travel
00204458	167.23	11/22/24	BARKER, SARAH ANN	10-044-25-1201-2200-581 - Travel
00203985	1,796.70	11/01/24	BARNETT ELEMENTARY SCHOOL	10-830-25-7663-1000-611 - Supplies
00204347	5,579.52	11/20/24	BASIC CONVENIENCE FOODS INC	10-25-8140 - Inventory
00204583	825.00	11/27/24	BEAUTIFUL MIND TUTORING, LLC	10-044-25-1201-1000-325 - Contracted Services
00204348	122.21	11/20/24	BECKSTEAD, MOLLY M	10-044-25-1201-2200-581 - Travel
00204459	151,250.00	11/22/24	BENNETT PAVING & CONSTRUCTON, INC	30-104-25-1455-4200-724 - Site Improvements
00204349	170.45	11/20/24	BENTLEY, TAMI MARIE	10-044-25-1201-2200-581 - Travel
00204350	2,230.50	11/20/24	BERT MURDOCK MUSIC INC	10-404-25-1042-1000-731 - Equipment
00204460	54.98	11/22/24	BILLINGS, SCOTT	23-018-25-1150-3300-611 - Supplies
00204584	75.71	11/27/24	BINKS, MARK B	10-712-25-1042-2200-581 - Travel - Others
00204584	487.00	11/27/24	BINKS, MARK B	10-712-25-1042-2200-613 - Staff Food
00204148	124.38	11/08/24	BIRD, BRYCE	10-057-25-1059-2200-581 - Travel
00204148	345.00	11/08/24	BIRD, BRYCE	10-057-25-1059-2200-613 - Staff Food
00204461	308.00	11/22/24	BIRDIES POWER EQUIPMENT	30-117-25-1451-4700-724 - Site Improvements
00204462	38.32	11/22/24	BISHOP, LINDSEY	10-044-25-1201-2200-581 - Travel
00204198	767.50	11/13/24	BIZ WEAR CONSULTING INC.	50-077-25-8001-3100-660 - Uniforms
00204199	52.33	11/13/24	BJ PLUMBING SUPPLY	10-108-25-1185-2600-676 - Plumbing Materials
00204585	5.08	11/27/24	BJ PLUMBING SUPPLY	10-108-25-1185-2600-676 - Plumbing Materials
00204585	45.29	11/27/24	BJ PLUMBING SUPPLY	10-380-25-1185-2600-676 - Plumbing Materials
00204463	30.28	11/22/24	BLACKHAM, CAROLINE	10-044-25-1201-2200-581 - Travel
00204257	328.57	11/15/24	BLAKE, BRIAN	10-060-25-6960-2200-581 - Travel
00204464	77.05	11/22/24	BLAKE, BRIAN	10-060-25-6915-2300-581 - Travel

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00204464	296.00	11/22/24	BLAKE, BRIAN	10-060-25-6915-2300-613 - Staff Food
00204351	69.68	11/20/24	BLAZZARD, CHRISTINE FORD	10-060-25-6500-2200-581 - Travel
00204200	11,201.60	11/13/24	BLOMQUIST HALE CONSULTING GROUP INC	10-015-25-1015-2200-290 - Employee Assistance Program
00012641	32.54	11/01/24	BLUEFIN OFFICE GROUP LLC	10-055-25-1180-2700-611 - Supplies
00012652	10.90	11/08/24	BLUEFIN OFFICE GROUP LLC	10-066-25-1185-2600-611 - Supplies
00012669	1,474.00	11/13/24	BLUEFIN OFFICE GROUP LLC	10-25-8140 - Inventory
00012687	71.40	11/22/24	BLUEFIN OFFICE GROUP LLC	10-066-25-1185-2600-670 - Air Conditioning Materials
00012687	10,544.00	11/22/24	BLUEFIN OFFICE GROUP LLC	10-25-8140 - Inventory
00012687	4,822.00	11/22/24	BLUEFIN OFFICE GROUP LLC	10-340-25-1043-1000-731 - Equipment
00012687	18,870.00	11/22/24	BLUEFIN OFFICE GROUP LLC	10-708-25-1046-1000-731 - Equipment
00012704	734.00	11/27/24	BLUEFIN OFFICE GROUP LLC	10-712-25-1043-1000-731 - Equipment
00204352	1,229.00	11/20/24	BLUUM USA, INC.	10-708-25-6500-1000-731 - Equipment
00204352	539.00	11/20/24	BLUUM USA, INC.	30-830-25-1441-4500-731 - Equipment
00204465	2,228.99	11/22/24	BLUUM USA, INC.	30-830-25-1445-1000-734 - Technology Hardware
00204308	33.57	11/15/24	BMC FABRICATION & ERECTION INC.	10-055-25-1180-2700-615 - Bus Shop Supplies
00204353	233.50	11/20/24	BOND, HEATHER MARIE	10-044-25-1201-2200-581 - Travel
00204466	30.28	11/22/24	BONNEVILLE EQUIPMENT COMPANY	10-066-25-1185-2600-674 - Grounds Materials
00204586	4,600.00	11/27/24	BOOTHE MUSIC LLC	10-708-25-1046-1000-731 - Equipment
00203986	537.00	11/01/24	BORDER STATES	10-066-25-1185-2600-673 - Electrical Materials
00204201	567.62	11/13/24	BORDER STATES	10-158-25-1185-2600-670 - Air Conditioning Materials
00204201	894.11	11/13/24	BORDER STATES	10-708-25-6150-4500-724 - Site Improvements
00204587	32.27	11/27/24	BORDER STATES	30-830-25-1461-4700-731 - Equipment
00204354	163.08	11/20/24	BOSONE, KACIE	10-015-25-1015-2500-581 - Travel
00204355	182.37	11/20/24	BOWLES, KATHLEEN	10-044-25-5221-2200-581 - Travel
00204588	192.96	11/27/24	BOWN, CANDACE L	10-044-25-1201-2200-581 - Travel
00204467	318.45	11/22/24	BRADFORD, TODD	10-057-25-1054-2200-581 - Travel
00203987	554.43	11/01/24	BRADY INDUSTRIES LLC	10-360-25-1185-2600-440 - Equipment Repair and Inspection Services
00204099	472.96	11/06/24	BRADY INDUSTRIES LLC	10-25-8140 - Inventory
00204202	8,287.65	11/13/24	BRADY INDUSTRIES LLC	10-25-8140 - Inventory

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00204202	25.62	11/13/24	BRADY INDUSTRIES LLC	10-404-25-1043-2600-614 - Custodial Supplies
00204356	59.95	11/20/24	BRADY INDUSTRIES LLC	10-116-25-1043-2600-614 - Custodial Supplies
00204356	49.84	11/20/24	BRADY INDUSTRIES LLC	10-164-25-1043-2600-614 - Custodial Supplies
00204356	12.46	11/20/24	BRADY INDUSTRIES LLC	10-171-25-1043-2600-614 - Custodial Supplies
00204356	836.41	11/20/24	BRADY INDUSTRIES LLC	10-25-8140 - Inventory
00204468	3,000.00	11/22/24	BRAITHWAITE, SELINA	10-830-25-5813-1000-325 - Student Teacher Stipends
00204203	101.88	11/13/24	BRIAN'S AUTO SUPPLY	10-066-25-1185-2600-675 - Paint Materials
00203988	1,607.80	11/01/24	BROCKBANK ELEMENTARY SCHOOL	10-830-25-7663-1000-611 - Supplies
00204100	84.63	11/06/24	BROCKBANK, LAURA	10-057-25-1096-2200-581 - Travel
00203989	3,567.60	11/01/24	BROOKSIDE ELEMENTARY SCHOOL	10-830-25-7663-1000-611 - Supplies
00204101	253.60	11/06/24	BROWN, MARCI	10-044-25-5221-2200-581 - Travel
00204469	134.13	11/22/24	BROWN, MARCI	10-044-25-1201-2200-581 - Travel
00204589	72.00	11/27/24	BROWN, SHARMAN NOELLE BIRD	50-708-25-8001-1610-900 - Student Sales
00203990	6,448.41	11/01/24	BRYSON SALES & SERVICE, INC	10-055-25-1180-2700-683 - Repair Parts
00204102	4,030.22	11/06/24	BRYSON SALES & SERVICE, INC	10-055-25-1180-2700-683 - Repair Parts
00204204	851.24	11/13/24	BRYSON SALES & SERVICE, INC	10-055-25-1180-2700-683 - Repair Parts
00204470	3,213.20	11/22/24	BRYSON SALES & SERVICE, INC	10-055-25-1180-2700-683 - Repair Parts
00204590	1,009.26	11/27/24	BRYSON SALES & SERVICE, INC	10-055-25-1180-2700-683 - Repair Parts
00204471	245,842.00	11/22/24	BUD MAHAS CONSTRUCTION INC	10-720-25-5222-4500-460 - Contractor Services
00204471	1,465,108.00	11/22/24	BUD MAHAS CONSTRUCTION INC	30-720-25-1470-4500-460 - Contractor Services
00204103	364.00	11/06/24	BUFFO TERMITE & PEST CONTROL	50-077-25-8001-3100-434 - Pest Control
00204357	48.00	11/20/24	BUFFO TERMITE & PEST CONTROL	10-747-25-1043-1000-611 - Supplies
00204472	95.00	11/22/24	BUFFO TERMITE & PEST CONTROL	10-055-25-1180-2700-615 - Bus Shop Supplies
00204258	115.00	11/15/24	BUHLER, MORGAN KATHRYN	10-060-25-6911-2200-810 - Dues and Subscriptions
00204591	30.00	11/27/24	BYARS, CHANTELL	50-117-25-8001-1610-900 - Student Sales
00204149	506.00	11/08/24	CABREROS, KELLY D	10-420-25-1325-2200-613 - Staff Food
00012642	342.94	11/01/24	CAL RANCH STORES	10-055-25-1180-2700-660 - Uniforms
00204358	238.59	11/20/24	CAMPBELL, BROOKE	10-044-25-5221-2200-581 - Travel
00203991	339.15	11/01/24	CANYON ELEMENTARY SCHOOL	10-830-25-7663-1000-611 - Supplies

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00204359	249.99	11/20/24	CANYON ELEMENTARY SCHOOL	10-044-25-1201-2200-810 - Dues and Subscriptions
00204104	185.00	11/06/24	CANYONS SCHOOL DISTRICT	10-057-25-1054-2200-810 - Dues and Subscriptions
00204360	92.86	11/20/24	CAPPADONIA, PHILIP JAY	10-044-25-5221-2200-581 - Travel
00203992	595.00	11/01/24	CARRIER CORPORATION	10-118-25-1185-2600-670 - Air Conditioning Materials
00204150	2,494.00	11/08/24	CARRIER CORPORATION	10-019-25-1185-2600-670 - Air Conditioning Materials
00204473	595.00	11/22/24	CARRIER CORPORATION	10-118-25-1185-2600-670 - Air Conditioning Materials
00204474	3,000.00	11/22/24	CARRILLO, KARLEIGH GRACE	10-830-25-5813-1000-325 - Student Teacher Stipends
00204151	243.65	11/08/24	CARTER'S GLASS LLC	10-066-25-1185-2600-678 - Glass
00204475	74.44	11/22/24	CASWELL, KARIN	10-044-25-1201-2200-581 - Travel
00204259	13,900.00	11/15/24	CENERGISTIC LLC	10-050-25-1183-2600-325 - Contracted Services
00203993	3,590.00	11/01/24	CENTENNIAL SALES INC	10-708-25-6300-1000-731 - Equipment
00204476	7,791.00	11/22/24	CENTENNIAL SALES INC	10-708-25-6300-1000-731 - Equipment
00204105	127.24	11/06/24	CENTRACOM INTERACTIVE	10-019-25-1184-2600-530 - Communication Services
00204105	7.48	11/06/24	CENTRACOM INTERACTIVE	10-100-25-1184-2600-530 - Communication Services
00204105	42.34	11/06/24	CENTRACOM INTERACTIVE	10-102-25-1184-2600-530 - Communication Services
00204105	7.48	11/06/24	CENTRACOM INTERACTIVE	10-104-25-1184-2600-530 - Communication Services
00204105	5.00	11/06/24	CENTRACOM INTERACTIVE	10-108-25-1184-2600-530 - Communication Services
00204105	7.48	11/06/24	CENTRACOM INTERACTIVE	10-116-25-1184-2600-530 - Communication Services
00204105	7.48	11/06/24	CENTRACOM INTERACTIVE	10-118-25-1184-2600-530 - Communication Services
00204105	331.34	11/06/24	CENTRACOM INTERACTIVE	10-120-25-1184-2600-530 - Communication Services
00204105	56.47	11/06/24	CENTRACOM INTERACTIVE	10-130-25-1184-2600-530 - Communication Services
00204105	7.48	11/06/24	CENTRACOM INTERACTIVE	10-144-25-1184-2600-530 - Communication Services
00204105	12.48	11/06/24	CENTRACOM INTERACTIVE	10-148-25-1184-2600-530 - Communication Services
00204105	7.48	11/06/24	CENTRACOM INTERACTIVE	10-156-25-1184-2600-530 - Communication Services
00204105	5.00	11/06/24	CENTRACOM INTERACTIVE	10-164-25-1184-2600-530 - Communication Services
00204105	7.48	11/06/24	CENTRACOM INTERACTIVE	10-169-25-1184-2600-530 - Communication Services
00204105	7.48	11/06/24	CENTRACOM INTERACTIVE	10-170-25-1184-2600-530 - Communication Services
00204105	49.57	11/06/24	CENTRACOM INTERACTIVE	10-171-25-1184-2600-530 - Communication Services
00204105	7.48	11/06/24	CENTRACOM INTERACTIVE	10-172-25-1184-2600-530 - Communication Services

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00204105	7.48	11/06/24	CENTRACOM INTERACTIVE	10-180-25-1184-2600-530 - Communication Services
00204105	45.86	11/06/24	CENTRACOM INTERACTIVE	10-315-25-1184-2600-530 - Communication Services
00204105	64.95	11/06/24	CENTRACOM INTERACTIVE	10-340-25-1184-2600-530 - Communication Services
00204105	58.45	11/06/24	CENTRACOM INTERACTIVE	10-360-25-1184-2600-530 - Communication Services
00204105	73.13	11/06/24	CENTRACOM INTERACTIVE	10-380-25-1184-2600-530 - Communication Services
00204105	14.96	11/06/24	CENTRACOM INTERACTIVE	10-404-25-1184-2600-530 - Communication Services
00204105	7.48	11/06/24	CENTRACOM INTERACTIVE	10-640-25-1184-2600-530 - Communication Services
00204105	22.44	11/06/24	CENTRACOM INTERACTIVE	10-704-25-1184-2600-530 - Communication Services
00204105	17.48	11/06/24	CENTRACOM INTERACTIVE	10-712-25-1184-2600-530 - Communication Services
00204105	45.63	11/06/24	CENTRACOM INTERACTIVE	10-720-25-1184-2600-530 - Communication Services
00204105	22.63	11/06/24	CENTRACOM INTERACTIVE	10-830-25-1184-2600-530 - Communication Services
00204260	835.91	11/15/24	CENTURYLINK QC	10-019-25-1184-2600-530 - Communication Services
00204260	36.01	11/15/24	CENTURYLINK QC	10-100-25-1184-2600-530 - Communication Services
00204260	163.60	11/15/24	CENTURYLINK QC	10-104-25-1184-2600-530 - Communication Services
00204260	87.84	11/15/24	CENTURYLINK QC	10-108-25-1184-2600-530 - Communication Services
00204260	127.59	11/15/24	CENTURYLINK QC	10-112-25-1184-2600-530 - Communication Services
00204260	52.82	11/15/24	CENTURYLINK QC	10-116-25-1184-2600-530 - Communication Services
00204260	42.30	11/15/24	CENTURYLINK QC	10-117-25-1184-2600-530 - Communication Services
00204260	85.06	11/15/24	CENTURYLINK QC	10-118-25-1184-2600-530 - Communication Services
00204260	158.56	11/15/24	CENTURYLINK QC	10-119-25-1184-2600-530 - Communication Services
00204260	85.06	11/15/24	CENTURYLINK QC	10-136-25-1184-2600-530 - Communication Services
00204260	127.53	11/15/24	CENTURYLINK QC	10-138-25-1184-2600-530 - Communication Services
00204260	170.04	11/15/24	CENTURYLINK QC	10-140-25-1184-2600-530 - Communication Services
00204260	80.12	11/15/24	CENTURYLINK QC	10-142-25-1184-2600-530 - Communication Services
00204260	.77	11/15/24	CENTURYLINK QC	10-143-25-1184-2600-530 - Communication Services
00204260	127.59	11/15/24	CENTURYLINK QC	10-144-25-1184-2600-530 - Communication Services
00204260	274.11	11/15/24	CENTURYLINK QC	10-156-25-1184-2600-530 - Communication Services
00204260	85.06	11/15/24	CENTURYLINK QC	10-160-25-1184-2600-530 - Communication Services
00204260	80.12	11/15/24	CENTURYLINK QC	10-164-25-1184-2600-530 - Communication Services

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00204260	39.64	11/15/24	CENTURYLINK QC	10-168-25-1184-2600-530 - Communication Services
00204260	127.59	11/15/24	CENTURYLINK QC	10-169-25-1184-2600-530 - Communication Services
00204260	85.09	11/15/24	CENTURYLINK QC	10-170-25-1184-2600-530 - Communication Services
00204260	297.71	11/15/24	CENTURYLINK QC	10-171-25-1184-2600-530 - Communication Services
00204260	36.01	11/15/24	CENTURYLINK QC	10-172-25-1184-2600-530 - Communication Services
00204260	85.06	11/15/24	CENTURYLINK QC	10-180-25-1184-2600-530 - Communication Services
00204260	127.59	11/15/24	CENTURYLINK QC	10-184-25-1184-2600-530 - Communication Services
00204260	85.06	11/15/24	CENTURYLINK QC	10-315-25-1184-2600-530 - Communication Services
00204260	170.12	11/15/24	CENTURYLINK QC	10-345-25-1184-2600-530 - Communication Services
00204260	124.17	11/15/24	CENTURYLINK QC	10-380-25-1184-2600-530 - Communication Services
00204260	170.04	11/15/24	CENTURYLINK QC	10-404-25-1184-2600-530 - Communication Services
00204260	212.65	11/15/24	CENTURYLINK QC	10-408-25-1184-2600-530 - Communication Services
00204260	120.30	11/15/24	CENTURYLINK QC	10-416-25-1184-2600-530 - Communication Services
00204260	85.06	11/15/24	CENTURYLINK QC	10-420-25-1184-2600-530 - Communication Services
00204260	44.82	11/15/24	CENTURYLINK QC	10-424-25-1184-2600-530 - Communication Services
00204260	158.56	11/15/24	CENTURYLINK QC	10-702-25-1184-2600-530 - Communication Services
00204260	198.20	11/15/24	CENTURYLINK QC	10-706-25-1184-2600-530 - Communication Services
00204260	81.52	11/15/24	CENTURYLINK QC	10-712-25-1184-2600-530 - Communication Services
00204261	273.65	11/15/24	CENTURYLINK QC	10-019-25-1184-2600-530 - Communication Services
00203994	2,694.20	11/01/24	CHERRY CREEK ELEMENTARY	10-830-25-7663-1000-611 - Supplies
00204361	42.88	11/20/24	CHRISTENSEN, ALISHA	10-044-25-1201-2200-581 - Travel
00204106	118.19	11/06/24	CHRISTENSEN, MATTHEW	10-708-25-1043-2400-581 - Travel - Matt Christensen
00204477	828.92	11/22/24	CHRISTENSEN, MATTHEW	10-708-25-1043-2400-581 - Travel - Matt Christensen
00204478	3,000.00	11/22/24	CHRISTENSEN, MELISSA	10-830-25-5813-1000-325 - Student Teacher Stipends
00204362	37.25	11/20/24	CHRISTENSEN, MEREDITH	10-044-25-1201-2200-581 - Travel
00204363	41,175.00	11/20/24	CITES - BRIGHAM YOUNG UNIVERSITY	10-830-25-3405-2200-325 - Contracted Services
00203995	1,125.00	11/01/24	CLASSWALLET	10-830-25-5367-1000-611 - Supplies
00204364	192.85	11/20/24	CLOWARD, KARA	50-708-25-8001-1610-900 - Student Sales
00204592	85.50	11/27/24	CLYDECO BUILDING SUPPLY INC	10-702-25-1043-1000-731 - Equipment

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00204479	431.88	11/22/24	CLYDE, KIMBERLY	10-060-25-6500-2200-581 - Travel
00204593	2,700.00	11/27/24	CMT ENGINEERING LABORATORIES	30-704-25-1502-4200-462 - Site Preparation Services
00204593	3,626.00	11/27/24	CMT ENGINEERING LABORATORIES	30-712-25-1504-4300-463 - Engineering
00203996	2,334.43	11/01/24	CODALE ELECTRIC SUPPLY, INC	10-708-25-6150-4500-724 - Site Improvements
00204205	7,594.04	11/13/24	CODALE ELECTRIC SUPPLY, INC	10-066-25-1185-2600-673 - Electrical Materials
00204205	25.39	11/13/24	CODALE ELECTRIC SUPPLY, INC	10-704-25-1185-2600-673 - Electrical Materials
00204480	48.14	11/22/24	CODALE ELECTRIC SUPPLY, INC	10-066-25-1185-2600-679 - Controls
00204594	700.00	11/27/24	CODALE ELECTRIC SUPPLY, INC	10-704-25-6600-4500-724 - Site Improvements
00204594	700.00	11/27/24	CODALE ELECTRIC SUPPLY, INC	10-708-25-6600-4500-724 - Site Improvements
00204365	45.02	11/20/24	COLE, BRIAN	10-044-25-1201-2200-581 - Travel
00204595	2,750.00	11/27/24	COLONIAL FLAG & SPECIALTY	10-170-25-1185-2600-674 - Grounds Materials
00204309	221.78	11/15/24	COLONIAL LIFE & ACCIDENT INSURANCE	10-25-9551 - Life Insurance Payable
00204152	7.79	11/08/24	COMCAST BUSINESS	10-011-25-1011-2300-530 - Communication Services
00204152	9.73	11/08/24	COMCAST BUSINESS	10-012-25-1012-2500-530 - Communication Services
00204152	3.89	11/08/24	COMCAST BUSINESS	10-012-25-1013-2500-530 - Communication Services
00204152	31.14	11/08/24	COMCAST BUSINESS	10-014-25-1014-2500-530 - Communication Services
00204152	27.25	11/08/24	COMCAST BUSINESS	10-015-25-1015-2500-530 - Communication Services
00204152	1.95	11/08/24	COMCAST BUSINESS	10-017-25-1017-2500-530 - Communication Services
00204152	7.79	11/08/24	COMCAST BUSINESS	10-033-25-1022-2500-530 - Communication Services
00204152	5.84	11/08/24	COMCAST BUSINESS	10-034-25-1178-2600-530 - Communication Services
00204152	35.03	11/08/24	COMCAST BUSINESS	10-042-25-1057-2500-530 - Communication Services
00204152	17.52	11/08/24	COMCAST BUSINESS	10-044-25-1201-2300-530 - Communication Services
00204152	7.79	11/08/24	COMCAST BUSINESS	10-050-25-1177-2600-530 - Communication Services
00204152	19.46	11/08/24	COMCAST BUSINESS	10-051-25-1051-2300-530 - Communication Services
00204152	13.62	11/08/24	COMCAST BUSINESS	10-053-25-1053-2300-530 - Communication Services
00204152	1.95	11/08/24	COMCAST BUSINESS	10-054-25-1056-2500-530 - Communication Services
00204152	38.93	11/08/24	COMCAST BUSINESS	10-055-25-1180-2700-530 - Communication Services
00204152	1.95	11/08/24	COMCAST BUSINESS	10-057-25-1054-2200-530 - Communication Services
00204152	9.73	11/08/24	COMCAST BUSINESS	10-060-25-6915-2200-530 - Communication Services

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00204152	11.68	11/08/24	COMCAST BUSINESS	10-066-25-1185-2600-530 - Communication Services
00204152	3.89	11/08/24	COMCAST BUSINESS	10-100-25-1184-2600-530 - Communication Services
00204152	3.89	11/08/24	COMCAST BUSINESS	10-104-25-1184-2600-530 - Communication Services
00204152	3.89	11/08/24	COMCAST BUSINESS	10-108-25-1184-2600-530 - Communication Services
00204152	7.79	11/08/24	COMCAST BUSINESS	10-112-25-1184-2600-530 - Communication Services
00204152	3.89	11/08/24	COMCAST BUSINESS	10-116-25-1184-2600-530 - Communication Services
00204152	7.79	11/08/24	COMCAST BUSINESS	10-117-25-1184-2600-530 - Communication Services
00204152	5.84	11/08/24	COMCAST BUSINESS	10-118-25-1184-2600-530 - Communication Services
00204152	7.79	11/08/24	COMCAST BUSINESS	10-119-25-1184-2600-530 - Communication Services
00204152	1.95	11/08/24	COMCAST BUSINESS	10-120-25-1184-2600-530 - Communication Services
00204152	5.84	11/08/24	COMCAST BUSINESS	10-136-25-1184-2600-530 - Communication Services
00204152	5.84	11/08/24	COMCAST BUSINESS	10-138-25-1184-2600-530 - Communication Services
00204152	3.89	11/08/24	COMCAST BUSINESS	10-140-25-1184-2600-530 - Communication Services
00204152	5.84	11/08/24	COMCAST BUSINESS	10-141-25-1184-2600-530 - Communication Services
00204152	19.46	11/08/24	COMCAST BUSINESS	10-142-25-1184-2600-530 - Communication Services
00204152	5.84	11/08/24	COMCAST BUSINESS	10-143-25-1184-2600-530 - Communication Services
00204152	3.89	11/08/24	COMCAST BUSINESS	10-144-25-1184-2600-530 - Communication Services
00204152	3.89	11/08/24	COMCAST BUSINESS	10-148-25-1184-2600-530 - Communication Services
00204152	5.84	11/08/24	COMCAST BUSINESS	10-156-25-1184-2600-530 - Communication Services
00204152	3.89	11/08/24	COMCAST BUSINESS	10-158-25-1184-2600-530 - Communication Services
00204152	3.89	11/08/24	COMCAST BUSINESS	10-160-25-1184-2600-530 - Communication Services
00204152	3.89	11/08/24	COMCAST BUSINESS	10-164-25-1184-2600-530 - Communication Services
00204152	5.84	11/08/24	COMCAST BUSINESS	10-168-25-1184-2600-530 - Communication Services
00204152	11.68	11/08/24	COMCAST BUSINESS	10-169-25-1184-2600-530 - Communication Services
00204152	3.89	11/08/24	COMCAST BUSINESS	10-170-25-1184-2600-530 - Communication Services
00204152	9.73	11/08/24	COMCAST BUSINESS	10-172-25-1184-2600-530 - Communication Services
00204152	3.89	11/08/24	COMCAST BUSINESS	10-180-25-1184-2600-530 - Communication Services
00204152	3.89	11/08/24	COMCAST BUSINESS	10-184-25-1184-2600-530 - Communication Services
00204152	9.73	11/08/24	COMCAST BUSINESS	10-315-25-1184-2600-530 - Communication Services

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00204152	7.79	11/08/24	COMCAST BUSINESS	10-345-25-1184-2600-530 - Communication Services
00204152	23.36	11/08/24	COMCAST BUSINESS	10-404-25-1184-2600-530 - Communication Services
00204152	5.84	11/08/24	COMCAST BUSINESS	10-408-25-1184-2600-530 - Communication Services
00204152	15.57	11/08/24	COMCAST BUSINESS	10-416-25-1184-2600-530 - Communication Services
00204152	19.46	11/08/24	COMCAST BUSINESS	10-420-25-1184-2600-530 - Communication Services
00204152	15.57	11/08/24	COMCAST BUSINESS	10-424-25-1184-2600-530 - Communication Services
00204152	17.52	11/08/24	COMCAST BUSINESS	10-702-25-1184-2600-530 - Communication Services
00204152	11.68	11/08/24	COMCAST BUSINESS	10-704-25-1184-2600-530 - Communication Services
00204152	29.19	11/08/24	COMCAST BUSINESS	10-706-25-1184-2600-530 - Communication Services
00204152	9.73	11/08/24	COMCAST BUSINESS	10-708-25-1184-2600-530 - Communication Services
00204152	9.73	11/08/24	COMCAST BUSINESS	10-712-25-1184-2600-530 - Communication Services
00204152	7.78	11/08/24	COMCAST BUSINESS	10-720-25-1184-2600-530 - Communication Services
00204152	9.73	11/08/24	COMCAST BUSINESS	10-746-25-1184-2600-530 - Communication Services
00204152	5.84	11/08/24	COMCAST BUSINESS	10-747-25-1184-2600-530 - Communication Services
00204152	544.34	11/08/24	COMCAST BUSINESS	10-830-25-1184-2600-530 - Communication Services
00204152	17.52	11/08/24	COMCAST BUSINESS	50-077-25-8001-3100-530 - Communication Services
00204107	465.92	11/06/24	COMMERCIAL SERVICE PROS LLC	50-360-25-8001-3100-440 - Equipment Repair Services
00204206	786.60	11/13/24	COMMERCIAL SERVICE PROS LLC	50-345-25-8001-3100-440 - Equipment Repair Services
00204481	905.00	11/22/24	COMMERCIAL SERVICE PROS LLC	50-416-25-8001-3100-440 - Equipment Repair Services
00204482	269.60	11/22/24	COMPLETE SUPPLY COMPANY, LLC	10-066-25-1185-2600-440 - Equipment Repair and Inspection Services
00204366	479.52	11/20/24	COMSA, MARK V	10-044-25-1201-2200-581 - Travel
00203997	3,050.00	11/01/24	CONSOLIDATED ELECTRICAL DISTRIBUTORS INC	10-708-25-6150-4500-724 - Site Improvements
00204207	590.70	11/13/24	CONSOLIDATED ELECTRICAL DISTRIBUTORS INC	10-066-25-1185-2600-673 - Electrical Materials
00204207	261.20	11/13/24	CONSOLIDATED ELECTRICAL DISTRIBUTORS INC	10-708-25-6150-4500-724 - Site Improvements
00204483	8.77	11/22/24	CONSOLIDATED ELECTRICAL DISTRIBUTORS INC	10-704-25-1185-2600-673 - Electrical Materials
00204596	58.68	11/27/24	CONSOLIDATED ELECTRICAL DISTRIBUTORS INC	10-156-25-1185-2600-679 - Controls
00204596	58.68	11/27/24	CONSOLIDATED ELECTRICAL DISTRIBUTORS INC	10-170-25-1185-2600-679 - Controls
00204596	11,550.00	11/27/24	CONSOLIDATED ELECTRICAL DISTRIBUTORS INC	30-142-25-1185-4700-723 - Electrical Improvements
00204484	208.00	11/22/24	COOLEY, SAM	10-712-25-1043-2700-517 - Field Trips

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00204485	30.08	11/22/24	COPE, ELIZABETH	10-044-25-1201-2200-581 - Travel
00204262	356.44	11/15/24	CORNEJO, JOANNA	10-044-25-1201-2200-581 - Travel
00204367	6,287.80	11/20/24	COTTONWOOD DISTRIBUTION LLC	10-25-8140 - Inventory
00204367	18.73	11/20/24	COTTONWOOD DISTRIBUTION LLC	10-747-25-1043-1000-611 - Supplies
00204310	121.50	11/15/24	CREATING HEALTHIER COMMUNITIES	10-25-9555 - Other Payroll Payable
00204153	27,550.00	11/08/24	CREW GENERAL CONTRACTORS, INC.	30-117-25-1451-4700-724 - Site Improvements
00204153	27,550.00	11/08/24	CREW GENERAL CONTRACTORS, INC.	30-148-25-1451-4700-724 - Site Improvements
00204153	27,550.00	11/08/24	CREW GENERAL CONTRACTORS, INC.	30-160-25-1451-4700-724 - Site Improvements
00204153	27,550.00	11/08/24	CREW GENERAL CONTRACTORS, INC.	30-172-25-1451-4700-724 - Site Improvements
00204368	215.87	11/20/24	CROCKETT, GREGG	10-057-25-5655-2200-581 - Travel
00204263	5,371.91	11/15/24	CRUS DISTRIBUTING CO	10-055-25-1180-2700-681 - Lubricants
00204597	269.87	11/27/24	CRUS DISTRIBUTING CO	10-055-25-1180-2700-683 - Repair Parts
00012643	104.00	11/01/24	CUMMINS SALES AND SERVICE	10-055-25-1180-2700-440 - Equipment Repair Services
00204598	362.50	11/27/24	CURRICULUM ASSOCIATES, LLC.	10-315-25-1043-1000-611 - Supplies
00204598	362.50	11/27/24	CURRICULUM ASSOCIATES, LLC.	10-340-25-1043-1000-611 - Supplies
00204598	362.50	11/27/24	CURRICULUM ASSOCIATES, LLC.	10-345-25-1043-1000-611 - Supplies
00204598	362.50	11/27/24	CURRICULUM ASSOCIATES, LLC.	10-360-25-1043-1000-611 - Supplies
00204598	362.50	11/27/24	CURRICULUM ASSOCIATES, LLC.	10-380-25-1043-1000-611 - Supplies
00204486	300.00	11/22/24	DAHL CONTRACTING INC	30-160-25-1193-4200-724 - Site Improvements
00204264	152.23	11/15/24	DAVENPORT, BRIAN	10-720-25-5053-1000-199 - Extra Duty
00204369	459.22	11/20/24	DAVENPORT, KATRINA	10-044-25-1201-2200-581 - Travel
00204108	2,316.38	11/06/24	DEBATEMATH LLC	10-057-25-1059-2400-581 - Travel
00204109	115.00	11/06/24	DECKER, SORRINA KJERSTI ROSE	10-060-25-6911-2200-810 - Dues and Subscriptions
00204110	4,240.00	11/06/24	DENTONS DURHAM JONES & PINEGAR, P.C.	10-830-25-5710-2200-341 - Legal Services
00204487	240.80	11/22/24	DESCHAMPS, DAVE	10-042-25-1057-2500-581 - Travel
00204370	193.03	11/20/24	DEWSNUP, ASHLEY	10-044-25-5221-2200-581 - Travel
00203998	2,931.80	11/01/24	DIAMOND FORK MIDDLE SCHOOL	10-830-25-7663-1000-611 - Supplies
00203999	1,000.00	11/01/24	DIAMOND FORK MIDDLE SCHOOL	10-360-25-5113-1000-611 - Supplies
00204371	126.23	11/20/24	DIAMOND, KAMEE	10-044-25-1201-2200-581 - Travel

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00204154	776.16	11/08/24	DOMINION ENERGY UT, FORMERLY QUESTAR GAS	10-019-25-1184-2600-620 - Natural Gas
00204154	177.68	11/08/24	DOMINION ENERGY UT, FORMERLY QUESTAR GAS	10-055-25-1184-2600-620 - Natural Gas
00204154	333.16	11/08/24	DOMINION ENERGY UT, FORMERLY QUESTAR GAS	10-102-25-1184-2600-620 - Natural Gas
00204154	533.81	11/08/24	DOMINION ENERGY UT, FORMERLY QUESTAR GAS	10-104-25-1184-2600-620 - Natural Gas
00204154	133.79	11/08/24	DOMINION ENERGY UT, FORMERLY QUESTAR GAS	10-108-25-1184-2600-620 - Natural Gas
00204154	350.70	11/08/24	DOMINION ENERGY UT, FORMERLY QUESTAR GAS	10-116-25-1184-2600-620 - Natural Gas
00204154	225.58	11/08/24	DOMINION ENERGY UT, FORMERLY QUESTAR GAS	10-119-25-1184-2600-620 - Natural Gas
00204154	161.43	11/08/24	DOMINION ENERGY UT, FORMERLY QUESTAR GAS	10-130-25-1184-2600-620 - Natural Gas
00204154	147.03	11/08/24	DOMINION ENERGY UT, FORMERLY QUESTAR GAS	10-136-25-1184-2600-620 - Natural Gas
00204154	357.51	11/08/24	DOMINION ENERGY UT, FORMERLY QUESTAR GAS	10-138-25-1184-2600-620 - Natural Gas
00204154	367.07	11/08/24	DOMINION ENERGY UT, FORMERLY QUESTAR GAS	10-140-25-1184-2600-620 - Natural Gas
00204154	352.78	11/08/24	DOMINION ENERGY UT, FORMERLY QUESTAR GAS	10-142-25-1184-2600-620 - Natural Gas
00204154	261.52	11/08/24	DOMINION ENERGY UT, FORMERLY QUESTAR GAS	10-143-25-1184-2600-620 - Natural Gas
00204154	198.22	11/08/24	DOMINION ENERGY UT, FORMERLY QUESTAR GAS	10-148-25-1184-2600-620 - Natural Gas
00204154	309.20	11/08/24	DOMINION ENERGY UT, FORMERLY QUESTAR GAS	10-156-25-1184-2600-620 - Natural Gas
00204154	188.19	11/08/24	DOMINION ENERGY UT, FORMERLY QUESTAR GAS	10-158-25-1184-2600-620 - Natural Gas
00204154	181.27	11/08/24	DOMINION ENERGY UT, FORMERLY QUESTAR GAS	10-164-25-1184-2600-620 - Natural Gas
00204154	244.24	11/08/24	DOMINION ENERGY UT, FORMERLY QUESTAR GAS	10-168-25-1184-2600-620 - Natural Gas
00204154	337.94	11/08/24	DOMINION ENERGY UT, FORMERLY QUESTAR GAS	10-169-25-1184-2600-620 - Natural Gas
00204154	270.57	11/08/24	DOMINION ENERGY UT, FORMERLY QUESTAR GAS	10-172-25-1184-2600-620 - Natural Gas
00204154	651.69	11/08/24	DOMINION ENERGY UT, FORMERLY QUESTAR GAS	10-184-25-1184-2600-620 - Natural Gas
00204154	744.59	11/08/24	DOMINION ENERGY UT, FORMERLY QUESTAR GAS	10-315-25-1184-2600-620 - Natural Gas
00204154	862.39	11/08/24	DOMINION ENERGY UT, FORMERLY QUESTAR GAS	10-340-25-1184-2600-620 - Natural Gas
00204154	434.99	11/08/24	DOMINION ENERGY UT, FORMERLY QUESTAR GAS	10-345-25-1184-2600-620 - Natural Gas
00204154	552.80	11/08/24	DOMINION ENERGY UT, FORMERLY QUESTAR GAS	10-380-25-1184-2600-620 - Natural Gas
00204154	656.99	11/08/24	DOMINION ENERGY UT, FORMERLY QUESTAR GAS	10-416-25-1184-2600-620 - Natural Gas
00204154	71.88	11/08/24	DOMINION ENERGY UT, FORMERLY QUESTAR GAS	10-640-25-1184-2600-620 - Natural Gas
00204154	1,083.78	11/08/24	DOMINION ENERGY UT, FORMERLY QUESTAR GAS	10-702-25-1184-2600-620 - Natural Gas
00204154	1,596.50	11/08/24	DOMINION ENERGY UT, FORMERLY QUESTAR GAS	10-704-25-1184-2600-620 - Natural Gas

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00204154	606.74	11/08/24	DOMINION ENERGY UT, FORMERLY QUESTAR GAS	10-706-25-1184-2600-620 - Natural Gas
00204154	4,157.48	11/08/24	DOMINION ENERGY UT, FORMERLY QUESTAR GAS	10-708-25-1184-2600-620 - Natural Gas
00204154	498.22	11/08/24	DOMINION ENERGY UT, FORMERLY QUESTAR GAS	10-712-25-1184-2600-620 - Natural Gas
00204154	595.52	11/08/24	DOMINION ENERGY UT, FORMERLY QUESTAR GAS	10-720-25-1184-2600-620 - Natural Gas
00204154	241.28	11/08/24	DOMINION ENERGY UT, FORMERLY QUESTAR GAS	10-746-25-1184-2600-620 - Natural Gas
00204154	1,087.20	11/08/24	DOMINION ENERGY UT, FORMERLY QUESTAR GAS	10-830-25-1184-2600-620 - Natural Gas
00204599	2,617.11	11/27/24	DOMINION ENERGY UT, FORMERLY QUESTAR GAS	10-019-25-1184-2600-620 - Natural Gas
00204599	627.23	11/27/24	DOMINION ENERGY UT, FORMERLY QUESTAR GAS	10-034-25-1184-2600-620 - Natural Gas
00204599	414.74	11/27/24	DOMINION ENERGY UT, FORMERLY QUESTAR GAS	10-100-25-1184-2600-620 - Natural Gas
00204599	1,231.92	11/27/24	DOMINION ENERGY UT, FORMERLY QUESTAR GAS	10-108-25-1184-2600-620 - Natural Gas
00204599	410.40	11/27/24	DOMINION ENERGY UT, FORMERLY QUESTAR GAS	10-112-25-1184-2600-620 - Natural Gas
00204599	1,958.40	11/27/24	DOMINION ENERGY UT, FORMERLY QUESTAR GAS	10-116-25-1184-2600-620 - Natural Gas
00204599	1,110.62	11/27/24	DOMINION ENERGY UT, FORMERLY QUESTAR GAS	10-117-25-1184-2600-620 - Natural Gas
00204599	881.65	11/27/24	DOMINION ENERGY UT, FORMERLY QUESTAR GAS	10-118-25-1184-2600-620 - Natural Gas
00204599	1,363.17	11/27/24	DOMINION ENERGY UT, FORMERLY QUESTAR GAS	10-119-25-1184-2600-620 - Natural Gas
00204599	1,198.74	11/27/24	DOMINION ENERGY UT, FORMERLY QUESTAR GAS	10-120-25-1184-2600-620 - Natural Gas
00204599	1,195.95	11/27/24	DOMINION ENERGY UT, FORMERLY QUESTAR GAS	10-136-25-1184-2600-620 - Natural Gas
00204599	872.85	11/27/24	DOMINION ENERGY UT, FORMERLY QUESTAR GAS	10-140-25-1184-2600-620 - Natural Gas
00204599	1,070.66	11/27/24	DOMINION ENERGY UT, FORMERLY QUESTAR GAS	10-144-25-1184-2600-620 - Natural Gas
00204599	1,792.06	11/27/24	DOMINION ENERGY UT, FORMERLY QUESTAR GAS	10-156-25-1184-2600-620 - Natural Gas
00204599	1,623.21	11/27/24	DOMINION ENERGY UT, FORMERLY QUESTAR GAS	10-158-25-1184-2600-620 - Natural Gas
00204599	410.90	11/27/24	DOMINION ENERGY UT, FORMERLY QUESTAR GAS	10-160-25-1184-2600-620 - Natural Gas
00204599	1,768.98	11/27/24	DOMINION ENERGY UT, FORMERLY QUESTAR GAS	10-164-25-1184-2600-620 - Natural Gas
00204599	1,290.88	11/27/24	DOMINION ENERGY UT, FORMERLY QUESTAR GAS	10-169-25-1184-2600-620 - Natural Gas
00204599	1,414.14	11/27/24	DOMINION ENERGY UT, FORMERLY QUESTAR GAS	10-170-25-1184-2600-620 - Natural Gas
00204599	713.75	11/27/24	DOMINION ENERGY UT, FORMERLY QUESTAR GAS	10-180-25-1184-2600-620 - Natural Gas
00204599	4,869.49	11/27/24	DOMINION ENERGY UT, FORMERLY QUESTAR GAS	10-315-25-1184-2600-620 - Natural Gas
00204599	1,021.40	11/27/24	DOMINION ENERGY UT, FORMERLY QUESTAR GAS	10-360-25-1184-2600-620 - Natural Gas
00204599	2,270.56	11/27/24	DOMINION ENERGY UT, FORMERLY QUESTAR GAS	10-380-25-1184-2600-620 - Natural Gas

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00204599	3,106.27	11/27/24	DOMINION ENERGY UT, FORMERLY QUESTAR GAS	10-416-25-1184-2600-620 - Natural Gas
00204599	3,156.87	11/27/24	DOMINION ENERGY UT, FORMERLY QUESTAR GAS	10-420-25-1184-2600-620 - Natural Gas
00204599	1,731.05	11/27/24	DOMINION ENERGY UT, FORMERLY QUESTAR GAS	10-424-25-1184-2600-620 - Natural Gas
00204599	654.78	11/27/24	DOMINION ENERGY UT, FORMERLY QUESTAR GAS	10-640-25-1184-2600-620 - Natural Gas
00204599	5,943.96	11/27/24	DOMINION ENERGY UT, FORMERLY QUESTAR GAS	10-702-25-1184-2600-620 - Natural Gas
00204599	7,011.74	11/27/24	DOMINION ENERGY UT, FORMERLY QUESTAR GAS	10-706-25-1184-2600-620 - Natural Gas
00204599	1,622.32	11/27/24	DOMINION ENERGY UT, FORMERLY QUESTAR GAS	10-712-25-1184-2600-620 - Natural Gas
00204599	2,134.14	11/27/24	DOMINION ENERGY UT, FORMERLY QUESTAR GAS	10-720-25-1184-2600-620 - Natural Gas
00204599	2,389.95	11/27/24	DOMINION ENERGY UT, FORMERLY QUESTAR GAS	10-746-25-1184-2600-620 - Natural Gas
00204599	4,069.21	11/27/24	DOMINION ENERGY UT, FORMERLY QUESTAR GAS	10-830-25-1184-2600-620 - Natural Gas
00204000	133.98	11/01/24	DOUG SMITH (SPANISH FORK)	10-055-25-1180-2700-683 - Repair Parts
00204208	257.88	11/13/24	DOUG SMITH (SPANISH FORK)	10-055-25-1180-2700-683 - Repair Parts
00204372	3,916.80	11/20/24	DRUIDE INFORMATIQUE INC	10-042-25-1057-2500-355 - Software Maintenance
00204001	502.03	11/01/24	DUNCAN, MICHAEL	10-051-25-1051-2300-581 - Travel
00204488	77.05	11/22/24	DUNN, ROBYN	10-060-25-6915-2300-581 - Travel
00204488	296.00	11/22/24	DUNN, ROBYN	10-060-25-6915-2300-613 - Staff Food
00204002	1,435.55	11/01/24	EAST MEADOWS ELEMENTARY SCHOOL	10-830-25-7663-1000-611 - Supplies
00204311	4.80	11/15/24	EDUCATORS MUTUAL INSURANCE	10-25-9551 - Life Insurance Payable
00204265	910.00	11/15/24	EDUSTAFF LLC	10-044-25-1201-1000-320 - Contracted Substitutes
00204265	4,050.00	11/15/24	EDUSTAFF LLC	10-057-25-1059-1000-320 - Contracted Substitutes
00204265	180.00	11/15/24	EDUSTAFF LLC	10-060-25-6600-1000-320 - Contracted Substitutes
00204265	2,980.00	11/15/24	EDUSTAFF LLC	10-060-25-6901-1000-320 - Contracted Substitutes
00204265	280.00	11/15/24	EDUSTAFF LLC	10-060-25-6902-1000-320 - Contracted Substitutes
00204265	160.00	11/15/24	EDUSTAFF LLC	10-060-25-6904-1000-320 - Contracted Substitutes
00204265	660.00	11/15/24	EDUSTAFF LLC	10-060-25-6907-1000-320 - Contracted Substitutes
00204265	650.00	11/15/24	EDUSTAFF LLC	10-100-25-1300-1000-320 - Contracted Substitutes
00204265	266.67	11/15/24	EDUSTAFF LLC	10-102-25-1325-1000-320 - Contracted Substitutes
00204265	125.34	11/15/24	EDUSTAFF LLC	10-104-25-1300-1000-320 - Contracted Substitutes
00204265	668.00	11/15/24	EDUSTAFF LLC	10-108-25-1325-1000-320 - Contracted Substitutes

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00204265	64.00	11/15/24	EDUSTAFF LLC	10-112-25-1325-1000-320 - Contracted Substitutes
00204265	64.00	11/15/24	EDUSTAFF LLC	10-116-25-1325-1000-320 - Contracted Substitutes
00204265	224.00	11/15/24	EDUSTAFF LLC	10-117-25-7545-1000-320 - Contracted Substitutes
00204265	360.00	11/15/24	EDUSTAFF LLC	10-118-25-1300-1000-320 - Contracted Substitutes
00204265	300.00	11/15/24	EDUSTAFF LLC	10-120-25-1300-1000-320 - Contracted Substitutes
00204265	88.00	11/15/24	EDUSTAFF LLC	10-130-25-1325-1000-320 - Contracted Substitutes
00204265	200.00	11/15/24	EDUSTAFF LLC	10-136-25-1325-1000-320 - Contracted Substitutes
00204265	940.00	11/15/24	EDUSTAFF LLC	10-138-25-1300-1000-320 - Contracted Substitutes
00204265	120.00	11/15/24	EDUSTAFF LLC	10-140-25-1325-1000-320 - Contracted Substitutes
00204265	136.00	11/15/24	EDUSTAFF LLC	10-141-25-1325-1000-320 - Contracted Substitutes
00204265	104.00	11/15/24	EDUSTAFF LLC	10-142-25-1300-1000-320 - Contracted Substitutes
00204265	764.00	11/15/24	EDUSTAFF LLC	10-143-25-1300-1000-320 - Contracted Substitutes
00204265	316.00	11/15/24	EDUSTAFF LLC	10-144-25-1325-1000-320 - Contracted Substitutes
00204265	720.00	11/15/24	EDUSTAFF LLC	10-148-25-1325-1000-320 - Contracted Substitutes
00204265	160.00	11/15/24	EDUSTAFF LLC	10-156-25-1325-1000-320 - Contracted Substitutes
00204265	1,220.00	11/15/24	EDUSTAFF LLC	10-158-25-1325-1000-320 - Contracted Substitutes
00204265	92.00	11/15/24	EDUSTAFF LLC	10-160-25-1325-1000-320 - Contracted Substitutes
00204265	512.00	11/15/24	EDUSTAFF LLC	10-164-25-1325-1000-320 - Contracted Substitutes
00204265	280.00	11/15/24	EDUSTAFF LLC	10-168-25-1300-1000-320 - Contracted Substitutes
00204265	580.00	11/15/24	EDUSTAFF LLC	10-169-25-1300-1000-320 - Contracted Substitutes
00204265	74.67	11/15/24	EDUSTAFF LLC	10-170-25-1325-1000-320 - Contracted Substitutes
00204265	492.00	11/15/24	EDUSTAFF LLC	10-171-25-1300-1000-320 - Contracted Substitutes
00204265	130.00	11/15/24	EDUSTAFF LLC	10-172-25-1300-1000-320 - Contracted Substitutes
00204265	420.00	11/15/24	EDUSTAFF LLC	10-184-25-1325-1000-320 - Contracted Substitutes
00204265	580.00	11/15/24	EDUSTAFF LLC	10-315-25-1325-1000-320 - Contracted Substitutes
00204265	120.00	11/15/24	EDUSTAFF LLC	10-340-25-1325-1000-320 - Contracted Substitutes
00204265	520.00	11/15/24	EDUSTAFF LLC	10-345-25-1325-1000-320 - Contracted Substitutes
00204265	220.00	11/15/24	EDUSTAFF LLC	10-360-25-1325-1000-320 - Contracted Substitutes
00204265	680.00	11/15/24	EDUSTAFF LLC	10-380-25-1300-1000-320 - Contracted Substitutes

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00204265	740.00	11/15/24	EDUSTAFF LLC	10-404-25-1300-1000-320 - Contracted Substitutes
00204265	240.00	11/15/24	EDUSTAFF LLC	10-404-25-1325-1000-320 - Contracted Substitutes
00204265	180.00	11/15/24	EDUSTAFF LLC	10-408-25-1325-1000-320 - Contracted Substitutes
00204265	490.00	11/15/24	EDUSTAFF LLC	10-416-25-1325-1000-320 - Contracted Substitutes
00204265	580.00	11/15/24	EDUSTAFF LLC	10-420-25-1325-1000-320 - Contracted Substitutes
00204265	690.00	11/15/24	EDUSTAFF LLC	10-424-25-1325-1000-320 - Contracted Substitutes
00204265	900.00	11/15/24	EDUSTAFF LLC	10-702-25-1300-1000-320 - Contracted Substitutes
00204265	960.00	11/15/24	EDUSTAFF LLC	10-704-25-1325-1000-320 - Contracted Substitutes
00204265	430.00	11/15/24	EDUSTAFF LLC	10-706-25-1042-1000-320 - Contracted Substitutes
00204265	950.00	11/15/24	EDUSTAFF LLC	10-706-25-1325-1000-320 - Contracted Substitutes
00204265	2,210.00	11/15/24	EDUSTAFF LLC	10-708-25-1325-1000-320 - Contracted Substitutes
00204265	1,350.00	11/15/24	EDUSTAFF LLC	10-712-25-1300-1000-320 - Contracted Substitutes
00204265	360.00	11/15/24	EDUSTAFF LLC	10-747-25-1042-1000-320 - Contracted Substitutes
00204265	156,843.23	11/15/24	EDUSTAFF LLC	10-830-25-1061-1000-320 - Contracted Substitutes
00204265	5,362.71	11/15/24	EDUSTAFF LLC	10-830-25-1063-1000-320 - Contracted Substitutes
00204265	170.00	11/15/24	EDUSTAFF LLC	10-830-25-5070-1000-320 - Contracted Substitutes
00204265	280.00	11/15/24	EDUSTAFF LLC	23-702-25-1040-1000-320 - Contracted Substitutes
00204265	510.00	11/15/24	EDUSTAFF LLC	23-704-25-1040-1000-320 - Contracted Substitutes
00204265	120.00	11/15/24	EDUSTAFF LLC	23-706-25-1040-1000-320 - Contracted Substitutes
00204265	220.00	11/15/24	EDUSTAFF LLC	23-708-25-1040-1000-320 - Contracted Substitutes
00204265	60.00	11/15/24	EDUSTAFF LLC	23-712-25-1040-1000-320 - Contracted Substitutes
00204265	120.00	11/15/24	EDUSTAFF LLC	23-830-25-5151-1000-320 - Contracted Substitutes
00204373	74.10	11/20/24	EDVALSON, JENIFER	10-044-25-5221-2200-581 - Travel
00204111	186.06	11/06/24	EDVALSON, LORALENE	10-044-25-1201-2200-581 - Travel
00204374	12,100.00	11/20/24	EKON-O-PAC	10-25-8140 - Inventory
00204112	4,599.59	11/06/24	EMBRACE	10-044-25-1250-2500-325 - Contracted Services
00204209	19,503.11	11/13/24	EMBRACE	10-044-25-1250-2500-325 - Contracted Services
00204375	328.28	11/20/24	EMI HEALTH	10-25-9548 - Dental Insurance Payable
00204376	111,105.55	11/20/24	EMI HEALTH	10-25-9548 - Dental Insurance Payable

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00204193	354,767.41	11/07/24	EMPOWER RETIREMENT	10-25-9539 - 403(b) Plan Payable
00204600	463.98	11/27/24	ENTERPRISE FM TRUST	10-011-25-1179-2600-455 - Vehicles Leases
00204600	1,324.89	11/27/24	ENTERPRISE FM TRUST	10-050-25-1179-2600-455 - Vehicles Leases
00204600	1,439.74	11/27/24	ENTERPRISE FM TRUST	10-055-25-1180-2600-455 - Vehicles Leases
00204600	28.00	11/27/24	ENTERPRISE FM TRUST	10-055-25-1180-2700-442 - Vehicle Maintenance and Repair Services
00204600	28.00	11/27/24	ENTERPRISE FM TRUST	10-060-25-6915-2600-442 - Vehicle Maintenance and Repair Services
00204600	3,262.12	11/27/24	ENTERPRISE FM TRUST	10-060-25-6915-2600-455 - Vehicles Leases
00204600	161.00	11/27/24	ENTERPRISE FM TRUST	10-066-25-1185-2600-442 - Vehicle Maintenance and Repair Services
00204600	16,334.26	11/27/24	ENTERPRISE FM TRUST	10-066-25-1185-2600-455 - Vehicles Leases
00204600	1,119.92	11/27/24	ENTERPRISE FM TRUST	10-702-25-1179-2600-455 - Vehicles Leases
00204600	1,121.26	11/27/24	ENTERPRISE FM TRUST	10-704-25-1179-2600-455 - Vehicles Leases
00204600	1,540.95	11/27/24	ENTERPRISE FM TRUST	10-706-25-1179-2600-455 - Vehicles Leases
00204600	1,127.27	11/27/24	ENTERPRISE FM TRUST	10-708-25-1179-2600-455 - Vehicles Leases
00204600	1,127.27	11/27/24	ENTERPRISE FM TRUST	10-712-25-1179-2600-455 - Vehicles Leases
00204600	1,072.73	11/27/24	ENTERPRISE FM TRUST	10-830-25-5070-2600-442 - Vehicle Maintenance and Repair Services
00204600	12,641.18	11/27/24	ENTERPRISE FM TRUST	10-830-25-5070-2600-455 - Vehicles Leases
00204600	203.00	11/27/24	ENTERPRISE FM TRUST	50-077-25-8001-2600-442 - Vehicle Maintenance
00204600	9,695.69	11/27/24	ENTERPRISE FM TRUST	50-077-25-8001-2600-455 - Vehicles Leases
00204377	19.56	11/20/24	ERICKSON, TIFFANY	10-044-25-5221-2200-581 - Travel
00204378	227.06	11/20/24	ESTRELLA, NORA M	10-044-25-1201-2200-581 - Travel
00204266	107.94	11/15/24	EVANS, ZACHARY TAYLOR	10-044-25-5221-2200-581 - Travel
00204489	3,000.00	11/22/24	FARNSWORTH, JORDAN	10-830-25-5813-1000-325 - Student Teacher Stipends
00204379	114.84	11/20/24	FAUX, CATRYNA MAXINE	10-044-25-5221-2200-581 - Travel
00204380	165.22	11/20/24	FERNANDEZ, KATHRYN NOELLE	10-044-25-5221-2200-581 - Travel
00204490	28.88	11/22/24	FERNANDEZ, SONIA	10-044-25-5365-2200-581 - Travel
00204381	12,508.44	11/20/24	FIDELITY SECURITY LIFE INSURANCE COMPANY	10-25-9549 - Vision Insurance Payable
00204267	120.00	11/15/24	FIRSTNET	10-011-25-1011-2300-530 - Communication Services
00204267	180.00	11/15/24	FIRSTNET	10-012-25-1012-2500-530 - Communication Services
00204267	120.00	11/15/24	FIRSTNET	10-015-25-1015-2500-530 - Communication Services

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00204267	120.00	11/15/24	FIRSTNET	10-034-25-1178-2600-530 - Communication Services
00204267	280.04	11/15/24	FIRSTNET	10-042-25-1057-2500-530 - Communication Services
00204267	60.00	11/15/24	FIRSTNET	10-044-25-1201-2300-530 - Communication Services
00204267	420.00	11/15/24	FIRSTNET	10-050-25-1177-2600-530 - Communication Services
00204267	180.00	11/15/24	FIRSTNET	10-051-25-1051-2300-530 - Communication Services
00204267	60.00	11/15/24	FIRSTNET	10-055-25-1180-2700-530 - Communication Services
00204267	120.00	11/15/24	FIRSTNET	10-057-25-1054-2200-530 - Communication Services
00204267	60.00	11/15/24	FIRSTNET	10-060-25-6915-2400-530 - Communication Services
00204267	1,680.00	11/15/24	FIRSTNET	10-066-25-1185-2600-530 - Communication Services
00204267	5,654.45	11/15/24	FIRSTNET	10-830-25-1050-2400-530 - Communication Services
00204267	1,299.98	11/15/24	FIRSTNET	30-066-25-1475-4500-731 - Equipment
00012653	70.64	11/08/24	FLEETPRIDE HEAVY DUTY PARTS & SERVICES	10-055-25-1180-2700-683 - Repair Parts
00012682	77.10	11/15/24	FLEETPRIDE HEAVY DUTY PARTS & SERVICES	10-055-25-1180-2700-683 - Repair Parts
00012688	800.07	11/22/24	FLEETPRIDE HEAVY DUTY PARTS & SERVICES	10-055-25-1180-2700-683 - Repair Parts
00204268	228.35	11/15/24	FLEMING, ROBERT	10-712-25-1043-2400-581 - Travel - Robert Fleming
00204382	21,333.33	11/20/24	FLYNN EDUCATIONAL CONSULTING INC	10-830-25-5644-2200-325 - Contracted Services
00204003	1,276.41	11/01/24	FOOTHILLS ELEMENTARY SCHOOL	10-830-25-7663-1000-611 - Supplies
00204269	1,435.04	11/15/24	FOOTHILLS ELEMENTARY SCHOOL	10-119-25-1096-1000-611 - Supplies
00204491	85.09	11/22/24	FRANDSEN, AUBREY TURNBOW	10-060-25-6915-2300-581 - Travel
00204491	296.00	11/22/24	FRANDSEN, AUBREY TURNBOW	10-060-25-6915-2300-613 - Staff Food
00204601	201.67	11/27/24	FRANDSEN, AUBREY TURNBOW	10-060-25-6960-2200-581 - Travel
00204492	3,000.00	11/22/24	FRANSON, JOSIE LYNN	10-830-25-5813-1000-325 - Student Teacher Stipends
00204383	506.40	11/20/24	FST FILTRATION LLC	10-164-25-1185-2600-661 - Lights and Filters
00204383	906.00	11/20/24	FST FILTRATION LLC	10-168-25-1185-2600-661 - Lights and Filters
00204383	639.00	11/20/24	FST FILTRATION LLC	10-169-25-1185-2600-661 - Lights and Filters
00204383	540.00	11/20/24	FST FILTRATION LLC	10-172-25-1185-2600-661 - Lights and Filters
00204383	685.80	11/20/24	FST FILTRATION LLC	10-706-25-1185-2600-661 - Lights and Filters
00204602	738.60	11/27/24	FST FILTRATION LLC	10-156-25-1185-2600-661 - Lights and Filters
00204602	909.00	11/27/24	FST FILTRATION LLC	10-380-25-1185-2600-661 - Lights and Filters

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00204493	138.00	11/22/24	FULTON, TODD D	10-706-25-1043-2700-517 - Field Trips
00204494	67.74	11/22/24	GAGE, TRAVIS	10-044-25-1201-2200-581 - Travel
00204210	700.00	11/13/24	GEMINI CONCRETE CUTTING	10-702-25-1043-1000-731 - Equipment
00204312	6,531.17	11/15/24	GEN DIGITAL INC	10-25-9555 - Other Payroll Payable
00204004	480.00	11/01/24	GENEVA ROCK PRODUCTS INC	10-118-25-1185-2600-674 - Grounds Materials
00204113	1,270.35	11/06/24	GENEVA ROCK PRODUCTS INC	10-708-25-6150-4500-724 - Site Improvements
00204495	3,000.00	11/22/24	GEORGE, JENNA LYNN	10-830-25-5813-1000-325 - Student Teacher Stipends
00204211	300.00	11/13/24	GIBBONS, EVAN	10-830-25-3390-1000-325 - Contracted Services
00204384	289.44	11/20/24	GILES, EMILY S	10-044-25-1201-2200-581 - Travel
00204603	84.42	11/27/24	GILLIE, LEE	10-706-25-1042-2200-581 - Travel - Others
00204603	487.00	11/27/24	GILLIE, LEE	10-706-25-1042-2200-613 - Staff Food
00204270	243.01	11/15/24	GLEDHILL, CELESTE	10-057-25-1054-2200-581 - Travel
00204005	152.89	11/01/24	GNEITING, DAVID	10-012-25-1013-2500-581 - Travel
00204385	53.67	11/20/24	GOODMAN, JORDAN	10-044-25-1201-2200-581 - Travel
00204006	17.78	11/01/24	GORDON'S ACE HARDWARE (SPANISH FORK)	10-055-25-1180-2700-615 - Bus Shop Supplies
00204496	44.97	11/22/24	GORDON'S ACE HARDWARE (SPANISH FORK)	10-055-25-1180-2700-615 - Bus Shop Supplies
00204496	14.97	11/22/24	GORDON'S ACE HARDWARE (SPANISH FORK)	10-420-25-6800-4500-724 - Site Improvements
00204496	13.90	11/22/24	GORDON'S ACE HARDWARE (SPANISH FORK)	10-708-25-6150-4500-724 - Site Improvements
00204007	296.81	11/01/24	GORDON'S HARDWARE (PAYSON)	10-066-25-1185-2600-672 - Carpentry Materials
00204007	98.86	11/01/24	GORDON'S HARDWARE (PAYSON)	10-158-25-1185-2600-674 - Grounds Materials
00204007	65.14	11/01/24	GORDON'S HARDWARE (PAYSON)	10-408-25-1185-2600-674 - Grounds Materials
00204007	330.34	11/01/24	GORDON'S HARDWARE (PAYSON)	30-160-25-1451-4700-724 - Site Improvements
00204155	27.58	11/08/24	GORDON'S HARDWARE (PAYSON)	10-104-25-1185-2600-671 - Boiler Materials
00204155	2.25	11/08/24	GORDON'S HARDWARE (PAYSON)	10-142-25-1185-2600-676 - Plumbing Materials
00204155	58.46	11/08/24	GORDON'S HARDWARE (PAYSON)	30-066-25-1185-4500-440 - Equipment Repair Services
00204212	43.96	11/13/24	GORDON'S HARDWARE (PAYSON)	10-066-25-1185-2600-672 - Carpentry Materials
00204497	35.52	11/22/24	GORDON'S HARDWARE (PAYSON)	10-066-25-1185-2600-672 - Carpentry Materials
00204497	47.97	11/22/24	GORDON'S HARDWARE (PAYSON)	10-066-25-1185-2600-681 - Cabinetry Tools
00204497	79.96	11/22/24	GORDON'S HARDWARE (PAYSON)	50-077-25-8001-3100-440 - Equipment Repair Services

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00204604	61.94	11/27/24	GORDON'S HARDWARE (PAYSON)	10-066-25-1185-2600-672 - Carpentry Materials
00204604	14.58	11/27/24	GORDON'S HARDWARE (PAYSON)	10-116-25-1185-2600-666 - Flooring Materials
00204008	44.15	11/01/24	GRAHAM, JOSEPH HYRAM	10-042-25-1057-2500-581 - Travel
00204009	68.85	11/01/24	GRAINGER, W W-INC	10-019-25-1185-2600-668 - Heating and Ventilation Materials
00204009	535.27	11/01/24	GRAINGER, W W-INC	10-066-25-1185-2600-673 - Electrical Materials
00204009	270.86	11/01/24	GRAINGER, W W-INC	10-712-25-1185-2600-670 - Air Conditioning Materials
00204156	679.84	11/08/24	GRAINGER, W W-INC	10-066-25-1185-2600-668 - Heating and Ventilation Materials
00204156	285.34	11/08/24	GRAINGER, W W-INC	10-172-25-1185-2600-668 - Heating and Ventilation Materials
00204213	69.00	11/13/24	GRAINGER, W W-INC	10-066-25-1185-2600-673 - Electrical Materials
00204213	20.76	11/13/24	GRAINGER, W W-INC	10-066-25-1185-2600-682 - Electrical Tools
00204213	188.85	11/13/24	GRAINGER, W W-INC	30-066-25-1185-4500-440 - Equipment Repair Services
00204498	367.75	11/22/24	GRAINGER, W W-INC	10-066-25-1185-2600-440 - Equipment Repair and Inspection Services
00204498	2,969.87	11/22/24	GRAINGER, W W-INC	10-066-25-1185-2600-668 - Heating and Ventilation Materials
00204498	-10.12	11/22/24	GRAINGER, W W-INC	10-066-25-1185-2600-670 - Air Conditioning Materials
00204498	201.55	11/22/24	GRAINGER, W W-INC	10-116-25-1185-2600-668 - Heating and Ventilation Materials
00204498	336.03	11/22/24	GRAINGER, W W-INC	10-156-25-1185-2600-668 - Heating and Ventilation Materials
00204498	-9.44	11/22/24	GRAINGER, W W-INC	10-404-25-1185-2600-670 - Air Conditioning Materials
00204498	743.19	11/22/24	GRAINGER, W W-INC	10-704-25-1185-2600-670 - Air Conditioning Materials
00204498	168.30	11/22/24	GRAINGER, W W-INC	10-720-25-6150-4500-724 - Site Improvements
00204605	-12.32	11/27/24	GRAINGER, W W-INC	10-066-25-1185-2600-670 - Air Conditioning Materials
00204605	454.65	11/27/24	GRAINGER, W W-INC	10-066-25-1185-2600-673 - Electrical Materials
00204010	1,150.37	11/01/24	GRAYBAR ELECTRIC COMPANY INC	10-066-25-1185-2600-679 - Controls
00204499	1,656.04	11/22/24	GRAYBAR ELECTRIC COMPANY INC	10-042-25-1057-1000-731 - Equipment
00204499	711.37	11/22/24	GRAYBAR ELECTRIC COMPANY INC	10-104-25-1043-1000-731 - Equipment
00204499	944.66	11/22/24	GRAYBAR ELECTRIC COMPANY INC	10-119-25-1043-1000-731 - Equipment
00204271	3,306.57	11/15/24	GSBS ARCHITECTS	30-104-25-1451-4700-724 - Site Improvements
00204271	482.00	11/15/24	GSBS ARCHITECTS	30-108-25-1451-4700-724 - Site Improvements
00204271	482.00	11/15/24	GSBS ARCHITECTS	30-112-25-1451-4700-724 - Site Improvements
00204271	482.00	11/15/24	GSBS ARCHITECTS	30-120-25-1451-4700-724 - Site Improvements

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00204271	3,099.37	11/15/24	GSBS ARCHITECTS	30-140-25-1451-4700-724 - Site Improvements
00204271	3,285.94	11/15/24	GSBS ARCHITECTS	30-148-25-1451-4700-724 - Site Improvements
00204271	3,099.37	11/15/24	GSBS ARCHITECTS	30-164-25-1451-4700-724 - Site Improvements
00204271	482.00	11/15/24	GSBS ARCHITECTS	30-184-25-1451-4700-724 - Site Improvements
00204271	3,306.57	11/15/24	GSBS ARCHITECTS	30-345-25-1451-4700-724 - Site Improvements
00204157	1,663.24	11/08/24	GURSTEL LAW FIRM, P.C.	10-25-9553 - Garnishments Payable
00204606	74.00	11/27/24	HALES, MIKE	10-066-25-1185-2600-330 - Training and Development
00204386	182.11	11/20/24	HAMILTON, DIANE	10-044-25-1201-2200-581 - Travel
00204272	176.88	11/15/24	HANKS, ZACHARY NICHOLAS	10-042-25-1057-2500-581 - Travel
00204114	75.98	11/06/24	HANSEN, LYNN	10-044-25-1201-2200-581 - Travel
00204115	265.32	11/06/24	HANSEN, RORY	10-057-25-1054-2200-581 - Travel
00204500	3,000.00	11/22/24	HARMON, ERYNN	10-830-25-5813-1000-325 - Student Teacher Stipends
00204011	73.57	11/01/24	HARRISON, MICHAEL	10-014-25-1014-2500-581 - Travel
00204313	13,416.29	11/15/24	HARTFORD	10-25-9551 - Life Insurance Payable
00204314	29,870.52	11/15/24	HARTFORD	10-25-9550 - Disability Insurance Payable
00204315	59,745.27	11/15/24	HARTFORD	10-25-9551 - Life Insurance Payable
00204501	138.02	11/22/24	HATFIELD, HEIDI	10-044-25-1201-2200-581 - Travel
00204192	4,790.00	11/05/24	HEALTH EQUITY	10-25-9538 - HSA Payable
00204502	3,000.00	11/22/24	HENINGER, MIKAELA MUKLEWICZ	10-830-25-5813-1000-325 - Student Teacher Stipends
00204012	237.00	11/01/24	HILLSIDE MEDICAL CLINIC PLLC	10-055-25-1180-2700-352 - Drug Testing
00204013	469.10	11/01/24	HOBBLE CREEK ELEMENTARY	10-830-25-7663-1000-611 - Supplies
00204273	459.27	11/15/24	HOBBLE CREEK ELEMENTARY	10-130-25-1300-1000-644 - Library Materials
00204387	99.00	11/20/24	HOBBLE CREEK ELEMENTARY	10-044-25-1201-2200-810 - Dues and Subscriptions
00204388	72.63	11/20/24	HOFELING, RONETTE	10-044-25-1201-2200-581 - Travel
00204503	170.85	11/22/24	HOFFMAN, BRANDI ARLENE	50-077-25-8001-3100-581 - Travel
00204504	4,597,228.62	11/22/24	HOGAN & ASSOCIATES CONSTRUCTION	30-712-25-1504-4500-460 - Contractor Services
00204214	1,570.00	11/13/24	HOLLIMAN SIDING & HOME IMPROVEMENT LLC	30-066-25-1185-4500-440 - Equipment Repair Services
00204505	750.00	11/22/24	HOLLIMAN SIDING & HOME IMPROVEMENT LLC	30-066-25-1185-4500-440 - Equipment Repair Services
00204316	3,313.33	11/15/24	HORACE MANN LIFE INSURANCE COMPANY	10-25-9551 - Life Insurance Payable

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00204189	17,500.00	11/08/24	HUDL	10-704-25-1042-1000-736 - Technology Software
00204607	121.25	11/27/24	HUMPHRIES INC	10-066-25-1185-2600-674 - Grounds Materials
00204389	135.01	11/20/24	HYER, STOCKTON BROOKS	10-042-25-1057-2500-581 - Travel
00204608	392.83	11/27/24	IDEAL MACHINE & MFG CO	10-702-25-6600-1000-611 - Supplies
00204608	392.83	11/27/24	IDEAL MACHINE & MFG CO	10-704-25-6600-1000-611 - Supplies
00204608	392.83	11/27/24	IDEAL MACHINE & MFG CO	10-706-25-6600-1000-611 - Supplies
00204608	392.83	11/27/24	IDEAL MACHINE & MFG CO	10-708-25-6600-1000-611 - Supplies
00204608	392.84	11/27/24	IDEAL MACHINE & MFG CO	10-712-25-6600-1000-611 - Supplies
00012689	3,801.90	11/22/24	IDENTISYS INC	10-015-25-1015-2500-731 - Equipment
00012654	149.75	11/08/24	IML SECURITY SUPPLY	10-066-25-1185-2600-672 - Carpentry Materials
00012670	100.91	11/13/24	IML SECURITY SUPPLY	30-066-25-1475-4700-722 - Carpentry Improvements
00204014	27,945.00	11/01/24	INFINITY TOURS & EVENTS, LLC	10-702-25-1042-2700-516 - Activity Trips
00204116	63,600.00	11/06/24	INFINITY TOURS & EVENTS, LLC	10-708-25-1042-2700-516 - Activity Trips
00204390	22,750.00	11/20/24	INFINITY TOURS & EVENTS, LLC	10-704-25-1042-2200-581 - Travel - Others
00204506	13,200.00	11/22/24	INFINITY TOURS & EVENTS, LLC	10-712-25-1042-2700-516 - Activity Trips
00204391	1,500.00	11/20/24	INNOVATIVE COLLISION REPAIR	10-060-25-6150-1000-731 - Equipment
00204158	856.48	11/08/24	INOKE, LEALOFI	10-044-25-1201-1000-325 - Contracted Services
00204609	1,551.36	11/27/24	INOKE, LEALOFI	10-044-25-1201-1000-325 - Contracted Services
00012644	1,198.00	11/01/24	INTERMOUNTAIN EQUIPMENT SALES CO	10-055-25-1180-2700-683 - Repair Parts
00012705	84.50	11/27/24	INTERMOUNTAIN EQUIPMENT SALES CO	10-055-25-1180-2700-683 - Repair Parts
00204610	39.99	11/27/24	INTERMOUNTAIN FARMER ASSN	10-066-25-1185-2600-674 - Grounds Materials
00204610	21.48	11/27/24	INTERMOUNTAIN FARMER ASSN	10-706-25-1185-2600-674 - Grounds Materials
00204215	365.00	11/13/24	INTERMOUNTAIN WORKMED (SPRINGVILLE)	10-055-25-1180-2700-352 - Drug Testing
00204507	315.00	11/22/24	INTERMOUNTAIN WORKMED (SPRINGVILLE)	10-055-25-1180-2700-352 - Drug Testing
00204015	968.43	11/01/24	INTERSTATE BATTERY SYSTEM	10-055-25-1180-2700-683 - Repair Parts
00204159	143.77	11/08/24	INTERSTATE BATTERY SYSTEM	10-066-25-1185-2600-674 - Grounds Materials
00204216	45.91	11/13/24	INTERSTATE BATTERY SYSTEM	10-066-25-1185-2600-674 - Grounds Materials
00012671	180.00	11/13/24	INTERWEST INTERPRETING INC	10-012-25-1013-2500-325 - Contracted Services for Students
00204392	1,929.82	11/20/24	INTERWEST REFRIGERATION LLC	10-034-25-1178-2600-442 - Vehicle Maintenance and Repair Services

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00204016	4,650.00	11/01/24	ITB2, LLC	10-168-25-1043-1000-731 - Equipment
00204217	1,690.00	11/13/24	ITB2, LLC	10-172-25-1043-1000-731 - Equipment
00204611	694.00	11/27/24	ITB2, LLC	10-130-25-1325-1000-731 - Equipment
00204394	108.74	11/20/24	JACKSON, MICHELLE S.	10-044-25-1201-2200-581 - Travel
00204613	33.97	11/27/24	JACKSON, PAIGE	10-044-25-1201-2200-581 - Travel
00204393	10,500.00	11/20/24	J&J SNACK FOODS CORP OF CA	10-25-8140 - Inventory
00204117	78.00	11/06/24	J-MART PUBLISHING CO	10-060-25-6945-2200-611 - Supplies
00204612	141.55	11/27/24	J-MART PUBLISHING CO	10-060-25-6945-2200-611 - Supplies
00204612	57.50	11/27/24	J-MART PUBLISHING CO	10-345-25-1185-2600-672 - Carpentry Materials
00204160	391.34	11/08/24	JOHNSON MARK, LLC	10-25-9553 - Garnishments Payable
00204395	95.54	11/20/24	JOHNSON, MORGAN KAAE	10-044-25-1201-2200-581 - Travel
00204017	226.31	11/01/24	JOHNSTONE SUPPLY	10-424-25-1185-2600-668 - Heating and Ventilation Materials
00204274	85.16	11/15/24	JONES, CHERISA NICOLE	10-057-25-1096-2200-581 - Travel
00204614	192.16	11/27/24	JONES, MARK DEAN	10-044-25-1201-2200-581 - Travel
00012645	93.76	11/01/24	JONES PAINT AND GLASS	10-708-25-1046-1000-731 - Equipment
00012672	311.58	11/13/24	JONES PAINT AND GLASS	10-066-25-1185-2600-677 - Roofing Materials
00012706	210.92	11/27/24	JONES PAINT AND GLASS	10-066-25-1185-2600-678 - Glass
00012706	91.72	11/27/24	JONES PAINT AND GLASS	30-066-25-1185-4500-440 - Equipment Repair Services
00204161	25,380.60	11/08/24	JTM FOOD GROUP	10-25-8140 - Inventory
00204396	10,941.44	11/20/24	JTM FOOD GROUP	50-077-25-8001-3100-630 - Food
00204162	31.44	11/08/24	KARCHER NORTH AMERICA, INC.	10-708-25-1185-2600-440 - Equipment Repair and Inspection Services
00204508	708.00	11/22/24	KARCHER NORTH AMERICA, INC.	10-066-25-1185-2600-440 - Equipment Repair and Inspection Services
00204509	138.09	11/22/24	KAY, NEELEY	10-044-25-1201-2200-581 - Travel
00204615	76.38	11/27/24	KELEPOLO, EVERETT	10-018-25-1066-2100-581 - Travel
00204615	487.00	11/27/24	KELEPOLO, EVERETT	10-018-25-1066-2100-613 - Staff Food
00204218	1,326.07	11/13/24	KELLY SPICERS	10-033-25-1022-2500-615 - Copier Supplies
00204275	164.17	11/15/24	KELLY SPICERS	10-033-25-1022-2500-615 - Copier Supplies
00204018	155.09	11/01/24	KENWORTH SALES CO, INC	10-055-25-1180-2700-683 - Repair Parts
00204510	190.27	11/22/24	KENWORTH SALES CO, INC	10-055-25-1180-2700-683 - Repair Parts

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00204512	77.05	11/22/24	KIMBALL, SUZANNE	10-057-25-1059-2200-581 - Travel
00204512	382.00	11/22/24	KIMBALL, SUZANNE	10-057-25-1059-2200-613 - Staff Food
00204511	3,000.00	11/22/24	KIM, DAJEONG	10-830-25-5813-1000-325 - Student Teacher Stipends
00204163	399.04	11/08/24	KOFFORD, QUINN M	10-25-9553 - Garnishments Payable
00204616	78.39	11/27/24	LAKE, JEFFREY	10-702-25-1042-2200-581 - Travel - Others
00204616	487.00	11/27/24	LAKE, JEFFREY	10-702-25-1042-2200-613 - Staff Food
00012655	1,361.10	11/08/24	LAMONICA'S RESTAURANT EQUIPMENT	50-142-25-8001-3100-440 - Equipment Repair Services
00012707	227.25	11/27/24	LAMONICA'S RESTAURANT EQUIPMENT	50-158-25-8001-3100-440 - Equipment Repair Services
00012707	1,072.17	11/27/24	LAMONICA'S RESTAURANT EQUIPMENT	50-315-25-8001-3100-440 - Equipment Repair Services
00012707	231.84	11/27/24	LAMONICA'S RESTAURANT EQUIPMENT	50-404-25-8001-3100-440 - Equipment Repair Services
00204019	3,082.75	11/01/24	LANDMARK HIGH SCHOOL	10-830-25-7663-1000-611 - Supplies
00204020	589.38	11/01/24	LARRYS ROAD SOLUTIONS LLC	10-055-25-1180-2700-683 - Repair Parts
00204021	3,231.70	11/01/24	LARSEN ELEMENTARY SCHOOL	10-830-25-7663-1000-611 - Supplies
00204397	43.55	11/20/24	LAUGHTER, CHERIE	10-044-25-1201-2200-581 - Travel
00204164	260.29	11/08/24	LAW OFFICES OF JEREMY M SHORTS, LLC	10-25-9553 - Garnishments Payable
00204165	536.03	11/08/24	LAW OFFICES OF KIRK A CULLIMORE, LLC THE	10-25-9553 - Garnishments Payable
00204166	506.00	11/08/24	LAWRENCE, JONATHAN	10-420-25-1325-2200-613 - Staff Food
00012646	307.47	11/01/24	LAWSON PRODUCTS INC	10-055-25-1180-2700-615 - Bus Shop Supplies
00012646	903.30	11/01/24	LAWSON PRODUCTS INC	10-066-25-1185-2600-674 - Grounds Materials
00012690	917.57	11/22/24	LAWSON PRODUCTS INC	10-055-25-1180-2700-615 - Bus Shop Supplies
00204513	114.20	11/22/24	LAZARO, STEPHANIE	50-143-25-8001-1610-900 - Student Sales
00204022	47.50	11/01/24	LEAVITT, LONNIE	50-424-25-8001-1610-900 - Student Sales
00204398	70.00	11/20/24	LEETHAM, RANDY	10-055-25-1180-2700-335 - Safety and CDL Licensing
00204317	191.40	11/15/24	LEGALSHIELD	10-25-9555 - Other Payroll Payable
00204118	901.90	11/06/24	LEMMON, ALESHA	10-720-25-1043-2400-582 - Travel - Alesha LeMmon
00204119	135.00	11/06/24	LES OLSON COMPANY	10-042-25-1186-2600-440 - Equipment Repair Services
00204276	376.64	11/15/24	LES OLSON COMPANY	10-033-25-1022-2500-615 - Copier Supplies
00204399	1,208.19	11/20/24	LES OLSON COMPANY	10-033-25-1022-2500-615 - Copier Supplies
00204399	176.00	11/20/24	LES OLSON COMPANY	10-034-25-1178-2600-440 - Equipment Repair Services

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00204399	195.60	11/20/24	LES OLSON COMPANY	10-340-25-1043-1000-611 - Supplies
00204514	88.00	11/22/24	LES OLSON COMPANY	10-034-25-1178-2600-440 - Equipment Repair Services
00204515	101.25	11/22/24	LEVIE, ALLISON	50-706-25-8001-1610-900 - Student Sales
00204277	106.43	11/15/24	LEXISNEXIS	10-012-25-1012-2500-611 - Supplies
00204167	49.34	11/08/24	LGG INDUSTRIAL, INC.	10-066-25-1185-2600-674 - Grounds Materials
00204516	44.04	11/22/24	LGG INDUSTRIAL, INC.	10-066-25-1185-2600-442 - Vehicle Maintenance and Repair Services
00204400	68.21	11/20/24	LIDDIARD, JORY A	10-044-25-1201-2200-581 - Travel
00204517	57.89	11/22/24	LIDDIARD, JORY A	10-044-25-1201-2200-581 - Travel
00204401	10,485.25	11/20/24	LIFE ELEVATED TRAILERS LLC	10-704-25-1046-1000-731 - Equipment
00012673	13.76	11/13/24	LINDE GAS & EQUIPMENT INC	10-708-25-6600-1000-611 - Supplies
00012673	2,249.75	11/13/24	LINDE GAS & EQUIPMENT INC	30-066-25-1475-4500-731 - Equipment
00204402	79.86	11/20/24	LINDQUIST, SUZETTE	10-042-25-1057-2500-581 - Travel
00204403	145.39	11/20/24	LISH, LAURIE	10-044-25-1201-2200-581 - Travel
00204278	217.75	11/15/24	LOCKE, BENTON CLARK	10-042-25-1057-2500-581 - Travel
00204617	122.40	11/27/24	LOOSE IN THE LAB	10-057-25-1054-2200-611 - Supplies
00204219	88.74	11/13/24	LOWE'S HARDWARE INC	10-708-25-6150-4500-724 - Site Improvements
00204023	136.38	11/01/24	LUNDELL, DANNY	10-057-25-1059-2400-581 - Travel
00204023	330.00	11/01/24	LUNDELL, DANNY	10-057-25-1059-2400-613 - Staff Food
00204404	72.09	11/20/24	MAGOFFIN, BRADY	10-044-25-5365-2200-581 - Travel
00204168	550.58	11/08/24	M AND R EQUIPMENT CO	10-066-25-1185-2600-674 - Grounds Materials
00204518	17.90	11/22/24	M AND R EQUIPMENT CO	10-066-25-1185-2600-674 - Grounds Materials
00204024	3,489.40	11/01/24	MAPLE GROVE MIDDLE SCHOOL	10-830-25-7663-1000-611 - Supplies
00204025	1,000.00	11/01/24	MAPLE GROVE MIDDLE SCHOOL	10-360-25-5113-1000-611 - Supplies
00204026	3,117.30	11/01/24	MAPLE MOUNTAIN HIGH SCHOOL	10-830-25-7663-1000-611 - Supplies
00204405	3,000.00	11/20/24	MAPLE MOUNTAIN HIGH SCHOOL	10-702-25-5346-2100-611 - Supplies
00204405	466.00	11/20/24	MAPLE MOUNTAIN HIGH SCHOOL	10-702-25-6901-2700-517 - Field Trips
00204027	446.70	11/01/24	MAPLE RIDGE ELEMENTARY	10-830-25-7663-1000-611 - Supplies
00204618	1,807.57	11/27/24	MAPLE RIDGE ELEMENTARY	10-138-25-1096-1000-611 - Supplies
00204220	2,323.71	11/13/24	MAPLETON CITY CORP	10-130-25-1184-2600-421 - Water

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00204220	612.26	11/13/24	MAPLETON CITY CORP	10-130-25-1184-2600-422 - Sewer
00204220	1,435.23	11/13/24	MAPLETON CITY CORP	10-138-25-1184-2600-421 - Water
00204220	612.26	11/13/24	MAPLETON CITY CORP	10-138-25-1184-2600-422 - Sewer
00204220	1,159.07	11/13/24	MAPLETON CITY CORP	10-140-25-1184-2600-421 - Water
00204220	629.26	11/13/24	MAPLETON CITY CORP	10-140-25-1184-2600-422 - Sewer
00204220	1,073.61	11/13/24	MAPLETON CITY CORP	10-340-25-1184-2600-421 - Water
00204220	612.26	11/13/24	MAPLETON CITY CORP	10-340-25-1184-2600-422 - Sewer
00204220	4,400.44	11/13/24	MAPLETON CITY CORP	10-404-25-1184-2600-421 - Water
00204220	612.26	11/13/24	MAPLETON CITY CORP	10-404-25-1184-2600-422 - Sewer
00204028	1,695.63	11/01/24	MAPLETON ELEMENTARY SCHOOL	10-830-25-7663-1000-611 - Supplies
00204029	5,242.11	11/01/24	MAPLETON JUNIOR HIGH SCHOOL	10-830-25-7663-1000-611 - Supplies
00204030	1,000.00	11/01/24	MAPLETON JUNIOR HIGH SCHOOL	10-360-25-5113-1000-611 - Supplies
00204519	26.00	11/22/24	MARSAW, KIM S	10-708-25-1043-2700-517 - Field Trips
00204406	380.89	11/20/24	MARTINEZ, XIMENA	10-830-25-3416-2200-581 - Travel
00012656	1,327.01	11/08/24	MAXIM HEALTHCARE SERVICES, INC	10-044-25-1201-1000-325 - Contracted Services
00012683	4,869.00	11/15/24	MAXIM HEALTHCARE SERVICES, INC	10-044-25-1201-1000-325 - Contracted Services
00204407	57.29	11/20/24	MCGRATH, SAMUEL M	10-057-25-5655-2200-581 - Travel
00204520	531.68	11/22/24	MCKILLICAN AMERICAN INC	10-066-25-1185-2600-672 - Carpentry Materials
00204521	3,000.00	11/22/24	MCKINNEY, TALIA N	10-830-25-5813-1000-325 - Student Teacher Stipends
00204031	3,639.65	11/01/24	MEADOW BROOK ELEMENTARY	10-830-25-7663-1000-611 - Supplies
00204120	84,993.82	11/06/24	MEADOW GOLD DAIRY	50-077-25-8001-3100-633 - Milk
00204619	74.00	11/27/24	MECHAM, KELLY G	10-066-25-1185-2600-330 - Training and Development
00204032	3,803.79	11/01/24	MECHANICAL PRODUCTS INTERMOUNTAIN LLC	10-118-25-1185-2600-670 - Air Conditioning Materials
00204522	1,575.00	11/22/24	MERIDIAN ENGINEERING INC	30-704-25-1502-4200-462 - Site Preparation Services
00204522	330.00	11/22/24	MERIDIAN ENGINEERING INC	30-712-25-1504-4300-463 - Engineering
00204318	51,426.26	11/15/24	METLIFE	10-25-9558 - Other Insurance Payable
00204620	9,300.00	11/27/24	MHTN ARCHITECTS	30-720-25-1470-4300-461 - Architect Services
00204408	39.66	11/20/24	MITCHELL, ASHLEY	10-044-25-5221-2200-581 - Travel
00204121	827.74	11/06/24	MOBILE COMMUNICATIONS AMERICA, INC	10-704-25-1046-1000-731 - Equipment

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00204122	199.06	11/06/24	MONEY, KRISTEN R	10-057-25-1054-2200-581 - Travel
00204221	124.00	11/13/24	MONTGOMERY, CHRIS	50-712-25-8001-1610-900 - Student Sales
00204409	160.00	11/20/24	MORNING LOO SANITATION LLC	10-704-25-6140-1000-611 - Supplies
00204409	160.00	11/20/24	MORNING LOO SANITATION LLC	10-712-25-6140-1000-611 - Supplies
00204523	469.71	11/22/24	MOTION INDUSTRIES, INC	10-712-25-1185-2600-668 - Heating and Ventilation Materials
00012647	994.25	11/01/24	MOUNTAINLAND SUPPLY CO	10-066-25-1185-2600-670 - Air Conditioning Materials
00012647	124.85	11/01/24	MOUNTAINLAND SUPPLY CO	10-708-25-1046-1000-731 - Equipment
00012657	202.09	11/08/24	MOUNTAINLAND SUPPLY CO	10-117-25-1185-2600-671 - Boiler Materials
00012657	503.68	11/08/24	MOUNTAINLAND SUPPLY CO	10-119-25-1185-2600-676 - Plumbing Materials
00012657	31.21	11/08/24	MOUNTAINLAND SUPPLY CO	10-160-25-1185-2600-676 - Plumbing Materials
00012657	46.62	11/08/24	MOUNTAINLAND SUPPLY CO	10-420-25-6800-4500-724 - Site Improvements
00012657	407.32	11/08/24	MOUNTAINLAND SUPPLY CO	10-712-25-1185-2600-671 - Boiler Materials
00012674	257.83	11/13/24	MOUNTAINLAND SUPPLY CO	10-140-25-1185-2600-676 - Plumbing Materials
00012674	867.47	11/13/24	MOUNTAINLAND SUPPLY CO	10-143-25-1185-2600-676 - Plumbing Materials
00012674	5.33	11/13/24	MOUNTAINLAND SUPPLY CO	10-171-25-1185-2600-676 - Plumbing Materials
00012674	840.83	11/13/24	MOUNTAINLAND SUPPLY CO	10-408-25-1185-2600-676 - Plumbing Materials
00012674	121.13	11/13/24	MOUNTAINLAND SUPPLY CO	10-706-25-1185-2600-676 - Plumbing Materials
00012674	97.05	11/13/24	MOUNTAINLAND SUPPLY CO	10-708-25-6150-4500-724 - Site Improvements
00012674	604.90	11/13/24	MOUNTAINLAND SUPPLY CO	10-720-25-1185-2600-676 - Plumbing Materials
00012691	48.71	11/22/24	MOUNTAINLAND SUPPLY CO	10-066-25-1185-2600-676 - Plumbing Materials
00012691	103.65	11/22/24	MOUNTAINLAND SUPPLY CO	10-117-25-1185-2600-668 - Heating and Ventilation Materials
00012691	59.09	11/22/24	MOUNTAINLAND SUPPLY CO	10-117-25-1185-2600-676 - Plumbing Materials
00012691	1,142.48	11/22/24	MOUNTAINLAND SUPPLY CO	10-138-25-1185-2600-671 - Boiler Repair
00012691	16.65	11/22/24	MOUNTAINLAND SUPPLY CO	10-156-25-1185-2600-676 - Plumbing Materials
00012691	85.41	11/22/24	MOUNTAINLAND SUPPLY CO	10-171-25-1185-2600-676 - Plumbing Materials
00012691	1,681.30	11/22/24	MOUNTAINLAND SUPPLY CO	10-184-25-1185-2600-668 - Heating and Ventilation Materials
00012691	1,074.27	11/22/24	MOUNTAINLAND SUPPLY CO	10-315-25-1185-2600-668 - Heating and Ventilation Materials
00012691	52.18	11/22/24	MOUNTAINLAND SUPPLY CO	10-708-25-1046-1000-731 - Equipment
00012691	268.05	11/22/24	MOUNTAINLAND SUPPLY CO	10-708-25-6150-4500-724 - Site Improvements

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00012691	22.28	11/22/24	MOUNTAINLAND SUPPLY CO	10-712-25-1185-2600-670 - Air Conditioning Materials
00012708	625.50	11/27/24	MOUNTAINLAND SUPPLY CO	10-066-25-1185-2600-676 - Plumbing Materials
00012708	244.50	11/27/24	MOUNTAINLAND SUPPLY CO	10-066-25-1185-2600-684 - Plumbing Tools
00012708	469.37	11/27/24	MOUNTAINLAND SUPPLY CO	10-138-25-1185-2600-676 - Plumbing Materials
00012708	64.94	11/27/24	MOUNTAINLAND SUPPLY CO	10-144-25-1185-2600-676 - Plumbing Materials
00012708	193.05	11/27/24	MOUNTAINLAND SUPPLY CO	10-156-25-1185-2600-676 - Plumbing Materials
00012708	81.57	11/27/24	MOUNTAINLAND SUPPLY CO	10-380-25-1185-2600-676 - Plumbing Materials
00012708	610.40	11/27/24	MOUNTAINLAND SUPPLY CO	10-420-25-1185-2600-676 - Plumbing Materials
00012708	206.08	11/27/24	MOUNTAINLAND SUPPLY CO	10-702-25-1043-1000-731 - Equipment
00012708	976.86	11/27/24	MOUNTAINLAND SUPPLY CO	10-706-25-1185-2600-676 - Plumbing Materials
00012708	9.64	11/27/24	MOUNTAINLAND SUPPLY CO	10-712-25-1185-2600-676 - Plumbing Materials
00204123	1,219.05	11/06/24	MOUNTAIN STATE SCHOOLBK DEP	10-830-25-1089-1000-641 - Textbooks
00204033	1,486.00	11/01/24	MT LOAFER ELEMENTARY SCHOOL	10-830-25-7663-1000-611 - Supplies
00204034	2,313.65	11/01/24	MT NEBO MIDDLE SCHOOL	10-830-25-7663-1000-611 - Supplies
00204035	1,000.00	11/01/24	MT NEBO MIDDLE SCHOOL	10-360-25-5113-1000-611 - Supplies
00204410	453.32	11/20/24	MURDOCH, SHALYN	10-044-25-1201-2200-581 - Travel
00204222	321.90	11/13/24	NAPA AUTO PARTS - RPM AUTO PARTS	10-066-25-1185-2600-442 - Vehicle Maintenance and Repair Services
00204222	511.72	11/13/24	NAPA AUTO PARTS - RPM AUTO PARTS	10-066-25-1185-2600-674 - Grounds Materials
00204222	10.69	11/13/24	NAPA AUTO PARTS - RPM AUTO PARTS	10-140-25-1185-2600-674 - Grounds Materials
00204169	147.96	11/08/24	NAPA AUTO PAYSON	10-019-25-1185-2600-674 - Grounds Materials
00204169	412.35	11/08/24	NAPA AUTO PAYSON	10-066-25-1185-2600-442 - Vehicle Maintenance and Repair Services
00204169	33.96	11/08/24	NAPA AUTO PAYSON	10-066-25-1185-2600-672 - Carpentry Materials
00204169	193.94	11/08/24	NAPA AUTO PAYSON	10-066-25-1185-2600-674 - Grounds Materials
00204169	152.58	11/08/24	NAPA AUTO PAYSON	10-102-25-1185-2600-674 - Grounds Materials
00204169	156.05	11/08/24	NAPA AUTO PAYSON	10-143-25-1185-2600-674 - Grounds Materials
00204169	82.22	11/08/24	NAPA AUTO PAYSON	10-144-25-1185-2600-674 - Grounds Materials
00204621	4.74	11/27/24	NAPA AUTO PAYSON	10-171-25-1185-2600-440 - Equipment Repair and Inspection Services
00204621	414.85	11/27/24	NAPA AUTO PAYSON	10-172-25-1043-2600-614 - Custodial Supplies
00204036	1,059.52	11/01/24	NATIONAL WOOD PRODUCTS, INC	10-066-25-1185-2600-672 - Carpentry Materials

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00204524	1,499.70	11/22/24	NATIONAL WOOD PRODUCTS, INC	10-066-25-1185-2600-672 - Carpentry Materials
00204525	3,000.00	11/22/24	NEBEKER, CHRISTIANNA	10-830-25-5813-1000-325 - Student Teacher Stipends
00204319	396.00	11/15/24	NEBO CUSTODIAN ASSOCIATION	10-25-9554 - Dues Payable
00204320	7,720.00	11/15/24	NEBO FLEX SPENDING	10-25-9552 - Flex Spending Payable
00204223	84,542.29	11/13/24	NEBO FOOD SERVICE	10-830-25-7663-1000-611 - Supplies
00204321	1,524.67	11/15/24	NEBO FOUNDATION	10-25-9555 - Other Payroll Payable
00204322	1,387.50	11/15/24	NEBO MANAGEMENT TEAM	10-25-9554 - Dues Payable
00204323	1,080.00	11/15/24	NEBO OFFICE FUND	10-25-9554 - Dues Payable
00204411	266.66	11/20/24	NEDESKY, COY	10-044-25-1201-2200-581 - Travel
00204412	162.01	11/20/24	NELSON, NICOLE	10-044-25-1201-2200-581 - Travel
00204279	423.50	11/15/24	NELSON, SHERRI	10-005-25-1005-2300-613 - Staff Food
00204622	5,748.56	11/27/24	NEWEGG BUSINESS INC	30-830-25-1461-4700-731 - Equipment
00204526	131.18	11/22/24	NEWITT, MOLLY	10-720-25-5053-2200-581 - Travel
00204170	69,381.13	11/08/24	NICHOLAS AND CO. INC.	50-077-25-8001-3100-634 - Fresh Produce
00204413	11,482.06	11/20/24	NICHOLAS AND CO. INC.	10-25-8140 - Inventory
00204413	126.42	11/20/24	NICHOLAS AND CO. INC.	10-708-25-1043-1000-611 - Supplies
00204413	1,287.87	11/20/24	NICHOLAS AND CO. INC.	50-077-25-8001-3100-630 - Food
00204413	63.99	11/20/24	NICHOLAS AND CO. INC.	50-416-25-8001-3100-630 - Food
00204414	110.62	11/20/24	NIELSEN, JOLYN	10-044-25-1201-2200-581 - Travel
00204037	4,413.99	11/01/24	NORTHWEST FENCE INSTALLATION, INC	30-160-25-1451-4700-724 - Site Improvements
00204623	370.32	11/27/24	NORTHWEST FENCE INSTALLATION, INC	10-017-25-1017-2600-443 - Building Repair
00204623	331.54	11/27/24	NORTHWEST FENCE INSTALLATION, INC	10-112-25-1043-1000-731 - Equipment
00204623	1,333.92	11/27/24	NORTHWEST FENCE INSTALLATION, INC	30-117-25-1451-4700-724 - Site Improvements
00204280	132.00	11/15/24	NSD CHILD NUTRITION FUND	10-054-25-1056-2500-613 - Staff Food
00204415	90.00	11/20/24	OFFICE EQUIPMENT CO. INC.	10-019-25-1184-2600-423 - Garbage Disposal
00204171	1,134.45	11/08/24	OFFICE OF STATE DEBT COLLECTION	10-25-9553 - Garnishments Payable
00204416	104.79	11/20/24	OLSEN, JEANNIE	10-044-25-1201-2200-581 - Travel
00204224	2,820,988.50	11/13/24	OPENED	10-752-25-3480-1000-325 - Contracted Services
00204038	1,827.50	11/01/24	ORCHARD HILLS ELEMENTARY SCHOOL	10-830-25-7663-1000-611 - Supplies

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00012648	355.92	11/01/24	O'REILLY AUTO PARTS	10-055-25-1180-2700-683 - Repair Parts
00012692	499.91	11/22/24	O'REILLY AUTO PARTS	10-055-25-1180-2700-683 - Repair Parts
00204281	224.72	11/15/24	OTTOSON, AARON	10-042-25-1057-2500-581 - Travel
00204039	98.85	11/01/24	OUT BACK GRAPHICS LLC	10-702-25-1043-1000-731 - Equipment
00204417	17.00	11/20/24	OUT BACK GRAPHICS LLC	10-055-25-1180-2700-660 - Uniforms
00204527	32.95	11/22/24	OUT BACK GRAPHICS LLC	10-136-25-1185-2600-674 - Grounds Materials
00204040	3,551.78	11/01/24	OVERDRIVE INC	10-830-25-1054-1000-736 - Software
00204528	6,145.00	11/22/24	PACIFIC FITNESS PRODUCTS LLC	10-016-25-1016-2200-731 - Equipment
00204225	30.55	11/13/24	PALMER, ANNA	10-056-25-5218-2100-581 - Travel
00204041	931.55	11/01/24	PARK ELEMENTARY SCHOOL	10-830-25-7663-1000-611 - Supplies
00204042	252.31	11/01/24	PARK VIEW ELEMENTARY SCHOOL	10-830-25-7663-1000-611 - Supplies
00204418	33.77	11/20/24	PARTRIDGE, JODI LYNN	10-057-25-5655-2200-581 - Travel
00204043	851.72	11/01/24	PAYSON AUTO SUPPLY INC	10-055-25-1180-2700-683 - Repair Parts
00204226	1,668.41	11/13/24	PAYSON AUTO SUPPLY INC	10-055-25-1180-2700-683 - Repair Parts
00204226	655.72	11/13/24	PAYSON AUTO SUPPLY INC	10-712-25-1185-2600-440 - Equipment Repair and Inspection Services
00204324	350.53	11/15/24	PAYSON AUTO SUPPLY INC	10-055-25-1180-2700-683 - Repair Parts
00204529	355.47	11/22/24	PAYSON AUTO SUPPLY INC	10-055-25-1180-2700-683 - Repair Parts
00204172	43.00	11/08/24	PAYSON CITY CORPORATION	10-019-25-1184-2600-423 - Garbage Disposal
00204172	691.55	11/08/24	PAYSON CITY CORPORATION	30-160-25-1193-4200-724 - Site Improvements
00204625	146.65	11/27/24	PAYSON CITY CORPORATION	10-055-25-1184-2600-421 - Water
00204625	214.14	11/27/24	PAYSON CITY CORPORATION	10-055-25-1184-2600-422 - Sewer
00204625	1,721.42	11/27/24	PAYSON CITY CORPORATION	10-055-25-1184-2600-621 - Electricity
00204625	757.04	11/27/24	PAYSON CITY CORPORATION	10-104-25-1184-2600-421 - Water
00204625	375.86	11/27/24	PAYSON CITY CORPORATION	10-104-25-1184-2600-422 - Sewer
00204625	6,163.64	11/27/24	PAYSON CITY CORPORATION	10-104-25-1184-2600-621 - Electricity
00204625	819.72	11/27/24	PAYSON CITY CORPORATION	10-148-25-1184-2600-421 - Water
00204625	597.38	11/27/24	PAYSON CITY CORPORATION	10-148-25-1184-2600-422 - Sewer
00204625	3,357.65	11/27/24	PAYSON CITY CORPORATION	10-148-25-1184-2600-621 - Electricity
00204625	433.43	11/27/24	PAYSON CITY CORPORATION	10-171-25-1184-2600-421 - Water

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00204625	595.82	11/27/24	PAYSON CITY CORPORATION	10-171-25-1184-2600-422 - Sewer
00204625	3,746.50	11/27/24	PAYSON CITY CORPORATION	10-171-25-1184-2600-621 - Electricity
00204625	759.16	11/27/24	PAYSON CITY CORPORATION	10-172-25-1184-2600-421 - Water
00204625	288.37	11/27/24	PAYSON CITY CORPORATION	10-172-25-1184-2600-422 - Sewer
00204625	2,624.03	11/27/24	PAYSON CITY CORPORATION	10-172-25-1184-2600-621 - Electricity
00204625	1,068.56	11/27/24	PAYSON CITY CORPORATION	10-184-25-1184-2600-421 - Water
00204625	642.52	11/27/24	PAYSON CITY CORPORATION	10-184-25-1184-2600-422 - Sewer
00204625	1,864.12	11/27/24	PAYSON CITY CORPORATION	10-184-25-1184-2600-621 - Electricity
00204625	233.69	11/27/24	PAYSON CITY CORPORATION	10-345-25-1184-2600-421 - Water
00204625	888.71	11/27/24	PAYSON CITY CORPORATION	10-345-25-1184-2600-422 - Sewer
00204625	6,455.58	11/27/24	PAYSON CITY CORPORATION	10-345-25-1184-2600-621 - Electricity
00204625	278.13	11/27/24	PAYSON CITY CORPORATION	10-408-25-1184-2600-421 - Water
00204625	190.35	11/27/24	PAYSON CITY CORPORATION	10-408-25-1184-2600-422 - Sewer
00204625	13,694.11	11/27/24	PAYSON CITY CORPORATION	10-408-25-1184-2600-621 - Electricity
00204625	646.05	11/27/24	PAYSON CITY CORPORATION	10-704-25-1184-2600-421 - Water
00204625	3,253.80	11/27/24	PAYSON CITY CORPORATION	10-704-25-1184-2600-422 - Sewer
00204625	15,759.35	11/27/24	PAYSON CITY CORPORATION	10-704-25-1184-2600-621 - Electricity
00204044	5,245.22	11/01/24	PAYSON HIGH SCHOOL	10-830-25-7663-1000-611 - Supplies
00204045	5,371.24	11/01/24	PAYSON JUNIOR HIGH SCHOOL	10-830-25-7663-1000-611 - Supplies
00204046	1,000.00	11/01/24	PAYSON JUNIOR HIGH SCHOOL	10-360-25-5113-1000-611 - Supplies
00204047	14.15	11/01/24	PAYSON MARKET	10-055-25-1180-2700-611 - Supplies
00204419	229.01	11/20/24	PEASLEE, TINA	10-044-25-1201-2200-581 - Travel
00204124	384.85	11/06/24	PEERY, BART REX	10-053-25-1053-2300-581 - Travel
00204125	8,636.25	11/06/24	PENDLETON SERVICES, LLC	10-044-25-1201-1000-325 - Contracted Services
00204626	7,285.00	11/27/24	PENDLETON SERVICES, LLC	10-044-25-1201-1000-325 - Contracted Services
00204282	165.00	11/15/24	PETERSON, CHELSEA	50-706-25-8001-1610-900 - Student Sales
00204530	3,000.00	11/22/24	PETERSON, KAILEE	10-830-25-5813-1000-325 - Student Teacher Stipends
00204283	130.38	11/15/24	PETERSON, LISA ANN	10-720-25-5053-2200-581 - Travel
00204420	168.97	11/20/24	PETERSON, MYLES	10-057-25-5655-2200-581 - Travel

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00012649	1,697.27	11/01/24	PETERSON PLUMBING SUPPLY	50-171-25-8001-3100-731 - Equipment
00012658	40.02	11/08/24	PETERSON PLUMBING SUPPLY	10-315-25-1185-2600-676 - Plumbing Materials
00012658	688.06	11/08/24	PETERSON PLUMBING SUPPLY	10-706-25-1042-1000-731 - Equipment
00012675	133.60	11/13/24	PETERSON PLUMBING SUPPLY	10-708-25-6150-4500-724 - Site Improvements
00012693	283.80	11/22/24	PETERSON PLUMBING SUPPLY	10-708-25-6600-4500-724 - Site Improvements
00204284	64.99	11/15/24	PETERSON, TROY	10-053-25-1053-2300-581 - Travel
00204624	12,000.00	11/27/24	P E VALGARDSON & SONS INC	30-404-25-1432-4700-325 - Portable Relocation Services
00204531	3,000.00	11/22/24	PILKINGTON, KYRA	10-830-25-5813-1000-325 - Student Teacher Stipends
00204421	379.82	11/20/24	PINTAR, JAMIE	10-044-25-1201-2200-581 - Travel
00204285	69.81	11/15/24	PITCHER, RYAN	10-050-25-1177-2600-581 - Travel
00204126	961.36	11/06/24	PLAYPOWER LT FARMINGTON INC	30-172-25-1453-4700-731 - Equipment
00204532	256.80	11/22/24	PLAYSPACE DESIGNS INC	10-117-25-1017-2600-731 - Equipment
00204286	69.41	11/15/24	PREECE, HEIDI	10-057-25-5655-2200-581 - Travel
00204173	26,698.00	11/08/24	PREMISE HEALTH EMPLOYER SOLUTIONS, LLC	10-008-25-1008-2200-325 - Contracted Services
00204287	59,137.45	11/15/24	PREMISE HEALTH EMPLOYER SOLUTIONS, LLC	10-008-25-1008-2200-325 - Contracted Services
00204533	26.00	11/22/24	PRESTWICH, RILEY	10-708-25-1043-2700-517 - Field Trips
00204422	27.07	11/20/24	PRIEN, MEGAN LINDSAY	10-044-25-1201-2200-581 - Travel
00204174	1,286.53	11/08/24	PRIMUS LAW PC	10-25-9553 - Garnishments Payable
00204175	197.88	11/08/24	PRIMUS LAW PC	10-25-9553 - Garnishments Payable
00204627	1,302.81	11/27/24	PROFESSIONAL FLOORING SUPPLY CO	10-066-25-1185-2600-666 - Flooring Materials
00204534	3,000.00	11/22/24	PROVSTGAARD, JACOB	10-830-25-5813-1000-325 - Student Teacher Stipends
00204535	28.01	11/22/24	PRUSAK, LINDSEY R	10-044-25-1201-2200-581 - Travel
00204536	101.50	11/22/24	PUETT, KIRA	50-143-25-8001-1610-900 - Student Sales
00204537	229.95	11/22/24	PUNTSAG, LAURA COX	10-044-25-1201-2200-581 - Travel
00204538	90.52	11/22/24	PURCELL, ANNE	10-057-25-1054-2200-581 - Travel
00204227	528.96	11/13/24	PURCELL TIRE AND SERVICE CENTER	10-066-25-1185-2600-442 - Vehicle Maintenance and Repair Services
00204127	5,526.12	11/06/24	PYRAMID SCHOOL PRODUCTS	10-25-8140 - Inventory
00204288	4,866.00	11/15/24	PYRAMID SCHOOL PRODUCTS	10-25-8140 - Inventory
00204628	313.46	11/27/24	QUADIENT FINANCE USA INC	10-014-25-1014-2500-615 - Postage

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00204289	14.00	11/15/24	QUINTA, ROSA	50-104-25-8001-1610-900 - Student Sales
00204539	75.17	11/22/24	RAMOS, JENNIFER	10-044-25-1201-2200-581 - Travel
00204176	1,065.06	11/08/24	READING TRUCK	10-066-25-1185-2600-674 - Grounds Materials
00204228	380.36	11/13/24	READING TRUCK	10-066-25-1185-2600-442 - Vehicle Maintenance and Repair Services
00204540	112.45	11/22/24	READING TRUCK	10-066-25-1185-2600-442 - Vehicle Maintenance and Repair Services
00204629	190.00	11/27/24	READING TRUCK	10-066-25-1185-2600-442 - Vehicle Maintenance and Repair Services
00204048	1,711.79	11/01/24	REAMS WESTERN OUTFITTERS	10-066-25-1185-2600-660 - Uniforms
00204541	2,547.35	11/22/24	REAMS WESTERN OUTFITTERS	10-017-25-1017-2500-731 - Equipment
00204541	930.15	11/22/24	REAMS WESTERN OUTFITTERS	10-066-25-1185-2600-660 - Uniforms
00204190	218.70	11/08/24	REBEL ATHLETIC INC	10-704-25-1042-1000-611 - Supplies
00204229	12.83	11/13/24	RED RHINO INDUSTRIAL	10-066-25-1185-2600-674 - Grounds Materials
00204542	12.25	11/22/24	RED RHINO INDUSTRIAL	10-066-25-1185-2600-442 - Vehicle Maintenance and Repair Services
00204630	101.47	11/27/24	RED RHINO INDUSTRIAL	10-706-25-1185-2600-676 - Plumbing Materials
00204049	118.00	11/01/24	REES ELEMENTARY SCHOOL	10-830-25-7663-1000-611 - Supplies
00204423	126.76	11/20/24	REESE, LORIE	10-044-25-1201-2200-581 - Travel
00204050	218.84	11/01/24	REFRIGERATION SUPPLIES DISTRIBUTOR (RSD)	50-143-25-8001-3100-440 - Equipment Repair Services
00204177	2,449.74	11/08/24	REFRIGERATION SUPPLIES DISTRIBUTOR (RSD)	50-077-25-8001-3100-440 - Equipment Repair Services
00204177	-315.29	11/08/24	REFRIGERATION SUPPLIES DISTRIBUTOR (RSD)	50-169-25-8001-3100-440 - Equipment Repair Services
00204230	1,281.50	11/13/24	REPUBLIC SERVICES INC	10-019-25-1184-2600-423 - Garbage Disposal
00204230	333.58	11/13/24	REPUBLIC SERVICES INC	10-034-25-1184-2600-423 - Garbage Disposal
00204230	785.57	11/13/24	REPUBLIC SERVICES INC	10-055-25-1184-2600-423 - Garbage Disposal
00204230	1,372.14	11/13/24	REPUBLIC SERVICES INC	10-066-25-1184-2600-423 - Garbage Disposal
00204230	551.59	11/13/24	REPUBLIC SERVICES INC	10-100-25-1184-2600-423 - Garbage Disposal
00204230	677.17	11/13/24	REPUBLIC SERVICES INC	10-102-25-1184-2600-423 - Garbage Disposal
00204230	540.37	11/13/24	REPUBLIC SERVICES INC	10-104-25-1184-2600-423 - Garbage Disposal
00204230	520.37	11/13/24	REPUBLIC SERVICES INC	10-108-25-1184-2600-423 - Garbage Disposal
00204230	717.80	11/13/24	REPUBLIC SERVICES INC	10-112-25-1184-2600-423 - Garbage Disposal
00204230	571.73	11/13/24	REPUBLIC SERVICES INC	10-116-25-1184-2600-423 - Garbage Disposal
00204230	671.79	11/13/24	REPUBLIC SERVICES INC	10-117-25-1184-2600-423 - Garbage Disposal

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00204230	667.17	11/13/24	REPUBLIC SERVICES INC	10-118-25-1184-2600-423 - Garbage Disposal
00204230	667.17	11/13/24	REPUBLIC SERVICES INC	10-119-25-1184-2600-423 - Garbage Disposal
00204230	583.77	11/13/24	REPUBLIC SERVICES INC	10-130-25-1184-2600-423 - Garbage Disposal
00204230	500.37	11/13/24	REPUBLIC SERVICES INC	10-136-25-1184-2600-423 - Garbage Disposal
00204230	747.17	11/13/24	REPUBLIC SERVICES INC	10-138-25-1184-2600-423 - Garbage Disposal
00204230	667.17	11/13/24	REPUBLIC SERVICES INC	10-140-25-1184-2600-423 - Garbage Disposal
00204230	739.00	11/13/24	REPUBLIC SERVICES INC	10-141-25-1184-2600-423 - Garbage Disposal
00204230	667.16	11/13/24	REPUBLIC SERVICES INC	10-142-25-1184-2600-423 - Garbage Disposal
00204230	667.17	11/13/24	REPUBLIC SERVICES INC	10-143-25-1184-2600-423 - Garbage Disposal
00204230	333.58	11/13/24	REPUBLIC SERVICES INC	10-144-25-1184-2600-423 - Garbage Disposal
00204230	416.98	11/13/24	REPUBLIC SERVICES INC	10-148-25-1184-2600-423 - Garbage Disposal
00204230	677.17	11/13/24	REPUBLIC SERVICES INC	10-156-25-1184-2600-423 - Garbage Disposal
00204230	593.77	11/13/24	REPUBLIC SERVICES INC	10-158-25-1184-2600-423 - Garbage Disposal
00204230	551.59	11/13/24	REPUBLIC SERVICES INC	10-160-25-1184-2600-423 - Garbage Disposal
00204230	436.98	11/13/24	REPUBLIC SERVICES INC	10-164-25-1184-2600-423 - Garbage Disposal
00204230	677.17	11/13/24	REPUBLIC SERVICES INC	10-168-25-1184-2600-423 - Garbage Disposal
00204230	667.17	11/13/24	REPUBLIC SERVICES INC	10-169-25-1184-2600-423 - Garbage Disposal
00204230	583.77	11/13/24	REPUBLIC SERVICES INC	10-170-25-1184-2600-423 - Garbage Disposal
00204230	550.37	11/13/24	REPUBLIC SERVICES INC	10-171-25-1184-2600-423 - Garbage Disposal
00204230	500.37	11/13/24	REPUBLIC SERVICES INC	10-172-25-1184-2600-423 - Garbage Disposal
00204230	629.39	11/13/24	REPUBLIC SERVICES INC	10-180-25-1184-2600-423 - Garbage Disposal
00204230	520.37	11/13/24	REPUBLIC SERVICES INC	10-184-25-1184-2600-423 - Garbage Disposal
00204230	1,020.75	11/13/24	REPUBLIC SERVICES INC	10-315-25-1184-2600-423 - Garbage Disposal
00204230	1,124.40	11/13/24	REPUBLIC SERVICES INC	10-340-25-1184-2600-423 - Garbage Disposal
00204230	1,143.46	11/13/24	REPUBLIC SERVICES INC	10-345-25-1184-2600-423 - Garbage Disposal
00204230	1,082.00	11/13/24	REPUBLIC SERVICES INC	10-360-25-1184-2600-423 - Garbage Disposal
00204230	677.17	11/13/24	REPUBLIC SERVICES INC	10-380-25-1184-2600-423 - Garbage Disposal
00204230	1,000.75	11/13/24	REPUBLIC SERVICES INC	10-404-25-1184-2600-423 - Garbage Disposal
00204230	1,354.33	11/13/24	REPUBLIC SERVICES INC	10-408-25-1184-2600-423 - Garbage Disposal

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00204230	1,020.75	11/13/24	REPUBLIC SERVICES INC	10-416-25-1184-2600-423 - Garbage Disposal
00204230	667.17	11/13/24	REPUBLIC SERVICES INC	10-420-25-1184-2600-423 - Garbage Disposal
00204230	1,789.17	11/13/24	REPUBLIC SERVICES INC	10-424-25-1184-2600-423 - Garbage Disposal
00204230	1,090.75	11/13/24	REPUBLIC SERVICES INC	10-702-25-1184-2600-423 - Garbage Disposal
00204230	1,881.31	11/13/24	REPUBLIC SERVICES INC	10-704-25-1184-2600-423 - Garbage Disposal
00204230	1,080.75	11/13/24	REPUBLIC SERVICES INC	10-706-25-1184-2600-423 - Garbage Disposal
00204230	1,151.94	11/13/24	REPUBLIC SERVICES INC	10-708-25-1184-2600-423 - Garbage Disposal
00204230	1,499.19	11/13/24	REPUBLIC SERVICES INC	10-712-25-1184-2600-423 - Garbage Disposal
00204230	333.58	11/13/24	REPUBLIC SERVICES INC	10-720-25-1184-2600-423 - Garbage Disposal
00204230	583.77	11/13/24	REPUBLIC SERVICES INC	10-747-25-1184-2600-423 - Waste Removal Services
00012709	60,513.12	11/27/24	RESILITE SPORTS PRODUCTS INC	10-708-25-1046-1000-731 - Equipment
00204051	720.00	11/01/24	REVERE HEALTH	10-055-25-1180-2700-352 - Drug Testing
00204543	400.00	11/22/24	REVERE HEALTH	10-055-25-1180-2700-352 - Drug Testing
00204052	2,447.92	11/01/24	RHINEHART OIL	10-055-25-1180-2700-681 - Lubricants
00204231	84.98	11/13/24	RHINEHART OIL	10-055-25-1180-2700-681 - Lubricants
00204325	1,339.36	11/15/24	RHINEHART OIL	10-055-25-1180-2700-681 - Lubricants
00204544	283.38	11/22/24	RHINEHART OIL	10-055-25-1180-2700-681 - Lubricants
00204424	125,945.10	11/20/24	RICHARD HAGEN EDUCATIONAL THERAPY PRO	10-752-25-1300-2100-325 - Contracted Services
00204053	2,129.66	11/01/24	RIVERVIEW ELEMENTARY SCHOOL	10-830-25-7663-1000-611 - Supplies
00204232	28.50	11/13/24	ROBERTS, HILARY	50-171-25-8001-1610-900 - Student Sales
00204632	76.38	11/27/24	ROBERTS, JESSE	10-708-25-1042-2200-581 - Travel - Others
00204632	487.00	11/27/24	ROBERTS, JESSE	10-708-25-1042-2200-613 - Staff Food
00204631	4,794.00	11/27/24	ROB'S MACHINERY REPAIR	10-702-25-6600-1000-442 - Vehicle Maintenance and Repair Services
00204290	201.74	11/15/24	ROCKWOOD, DAVID	10-057-25-1054-2200-581 - Travel
00204425	286.83	11/20/24	ROCKWOOD, REBECCA S	10-044-25-1201-2200-581 - Travel
00204233	731.24	11/13/24	ROCKY MOUNTAIN ATV	10-066-25-1185-2600-674 - Grounds Materials
00204233	361.44	11/13/24	ROCKY MOUNTAIN ATV	10-104-25-1185-2600-674 - Grounds Materials
00204234	7,375.71	11/13/24	ROCKY MOUNTAIN POWER	10-102-25-1184-2600-621 - Electricity
00204234	3,219.32	11/13/24	ROCKY MOUNTAIN POWER	10-120-25-1184-2600-621 - Electricity

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00204234	4,403.14	11/13/24	ROCKY MOUNTAIN POWER	10-130-25-1184-2600-621 - Electricity
00204234	9,456.93	11/13/24	ROCKY MOUNTAIN POWER	10-138-25-1184-2600-621 - Electricity
00204234	5,094.89	11/13/24	ROCKY MOUNTAIN POWER	10-140-25-1184-2600-621 - Electricity
00204234	9,430.00	11/13/24	ROCKY MOUNTAIN POWER	10-143-25-1184-2600-621 - Electricity
00204234	6,534.30	11/13/24	ROCKY MOUNTAIN POWER	10-168-25-1184-2600-621 - Electricity
00204234	12,882.29	11/13/24	ROCKY MOUNTAIN POWER	10-340-25-1184-2600-621 - Electricity
00204234	12,159.42	11/13/24	ROCKY MOUNTAIN POWER	10-404-25-1184-2600-621 - Electricity
00204054	2,046.00	11/01/24	RON GORDON'S TIRE PROS	10-055-25-1180-2700-682 - Tires
00204235	29.95	11/13/24	RON GORDON'S TIRE PROS	10-066-25-1185-2600-674 - Grounds Materials
00204426	1,193.95	11/20/24	RON GORDON'S TIRE PROS	10-055-25-1180-2700-682 - Tires
00204545	150.00	11/22/24	ROSS, BLAKE	10-050-25-1177-2600-330 - Training and Development
00204236	35.00	11/13/24	ROTARY CLUB OF SPANISH FORK	10-054-25-1026-2500-810 - Dues and Subscriptions
00204236	200.00	11/13/24	ROTARY CLUB OF SPANISH FORK	10-054-25-1056-2500-810 - Dues and Subscriptions
00204291	596.23	11/15/24	ROWE, DAVID	10-051-25-1051-2300-581 - Travel
00204427	297.01	11/20/24	RUDD, MONICA	10-044-25-1201-2200-581 - Travel
00204055	218.40	11/01/24	RUSH TRUCK CENTERS OF UTAH	10-055-25-1180-2700-440 - Equipment Repair Services
00204055	5,476.83	11/01/24	RUSH TRUCK CENTERS OF UTAH	10-055-25-1180-2700-683 - Repair Parts
00204237	720.71	11/13/24	RUSH TRUCK CENTERS OF UTAH	10-055-25-1180-2700-440 - Equipment Repair Services
00204237	298.34	11/13/24	RUSH TRUCK CENTERS OF UTAH	10-055-25-1180-2700-683 - Repair Parts
00204326	8,449.87	11/15/24	RUSH TRUCK CENTERS OF UTAH	10-055-25-1180-2700-440 - Equipment Repair Services
00204326	996.15	11/15/24	RUSH TRUCK CENTERS OF UTAH	10-055-25-1180-2700-683 - Repair Parts
00204546	3,660.25	11/22/24	RUSH TRUCK CENTERS OF UTAH	10-055-25-1180-2700-683 - Repair Parts
00204292	372.39	11/15/24	RUSSELL, AMMON WADE	10-044-25-5221-2200-581 - Travel
00204428	240.80	11/20/24	RUSSELL, JANA	10-044-25-5221-2200-581 - Travel
00204057	1,128.85	11/01/24	SAGE CREEK ELEMENTARY SCHOOL	10-830-25-7663-1000-611 - Supplies
00204128	500.00	11/06/24	SAGE CREEK ELEMENTARY SCHOOL	10-160-25-1043-2600-445 - Emergency Repair Services
00204128	4,000.00	11/06/24	SAGE CREEK ELEMENTARY SCHOOL	10-160-25-1100-1000-611 - Supplies
00204178	1,432.67	11/08/24	SALEM CITY CORP	10-119-25-1184-2600-421 - Water
00204178	397.39	11/08/24	SALEM CITY CORP	10-119-25-1184-2600-422 - Sewer

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00204178	5,833.48	11/08/24	SALEM CITY CORP	10-119-25-1184-2600-621 - Electricity
00204178	748.77	11/08/24	SALEM CITY CORP	10-142-25-1184-2600-421 - Water
00204178	273.83	11/08/24	SALEM CITY CORP	10-142-25-1184-2600-422 - Sewer
00204178	2,674.91	11/08/24	SALEM CITY CORP	10-142-25-1184-2600-621 - Electricity
00204178	350.46	11/08/24	SALEM CITY CORP	10-164-25-1184-2600-421 - Water
00204178	161.04	11/08/24	SALEM CITY CORP	10-164-25-1184-2600-422 - Sewer
00204178	3,426.85	11/08/24	SALEM CITY CORP	10-164-25-1184-2600-621 - Electricity
00204178	2,440.67	11/08/24	SALEM CITY CORP	10-380-25-1184-2600-421 - Water
00204178	687.07	11/08/24	SALEM CITY CORP	10-380-25-1184-2600-422 - Sewer
00204178	8,459.70	11/08/24	SALEM CITY CORP	10-380-25-1184-2600-621 - Electricity
00204178	2,776.76	11/08/24	SALEM CITY CORP	10-416-25-1184-2600-421 - Water
00204178	555.41	11/08/24	SALEM CITY CORP	10-416-25-1184-2600-422 - Sewer
00204178	8,904.59	11/08/24	SALEM CITY CORP	10-416-25-1184-2600-621 - Electricity
00204178	8,620.97	11/08/24	SALEM CITY CORP	10-706-25-1184-2600-421 - Water
00204178	-7,453.45	11/08/24	SALEM CITY CORP	10-706-25-1184-2600-422 - Sewer
00204178	19,881.15	11/08/24	SALEM CITY CORP	10-706-25-1184-2600-621 - Electricity
00204178	51.94	11/08/24	SALEM CITY CORP	10-747-25-1184-2600-421 - Water
00204178	210.27	11/08/24	SALEM CITY CORP	10-747-25-1184-2600-422 - Sewer
00204178	1,018.30	11/08/24	SALEM CITY CORP	10-747-25-1184-2600-621 - Electricity
00204178	70.26	11/08/24	SALEM CITY CORP	10-830-25-1184-2600-421 - Water
00204178	488.56	11/08/24	SALEM CITY CORP	10-830-25-1184-2600-422 - Sewer
00204178	8,377.03	11/08/24	SALEM CITY CORP	10-830-25-1184-2600-621 - Electricity
00204058	939.20	11/01/24	SALEM ELEMENTARY SCHOOL	10-830-25-7663-1000-611 - Supplies
00204059	3,906.80	11/01/24	SALEM HILLS HIGH SCHOOL	10-830-25-7663-1000-611 - Supplies
00204429	288.24	11/20/24	SALEM HILLS HIGH SCHOOL	10-057-25-5790-2200-581 - Travel
00204429	1,076.10	11/20/24	SALEM HILLS HIGH SCHOOL	10-708-25-6150-1000-611 - Supplies
00204060	6,668.71	11/01/24	SALEM JUNIOR HIGH SCHOOL	10-830-25-7663-1000-611 - Supplies
00204061	1,000.00	11/01/24	SALEM JUNIOR HIGH SCHOOL	10-360-25-5113-1000-611 - Supplies
00204129	170.00	11/06/24	SALEM JUNIOR HIGH SCHOOL	10-053-25-1053-2300-611 - Supplies

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00204633	210.98	11/27/24	SALZL, KATHRYN	10-044-25-1201-2200-581 - Travel
00204430	526.49	11/20/24	SANFORD, CALEB	10-044-25-1201-2200-581 - Travel
00204238	142.50	11/13/24	SANTAQUIN CITY	10-102-25-1184-2600-421 - Water
00204238	85.67	11/13/24	SANTAQUIN CITY	10-102-25-1184-2600-422 - Sewer
00204238	271.59	11/13/24	SANTAQUIN CITY	10-143-25-1184-2600-421 - Water
00204238	142.90	11/13/24	SANTAQUIN CITY	10-143-25-1184-2600-422 - Sewer
00204238	111.09	11/13/24	SANTAQUIN CITY	10-168-25-1184-2600-421 - Water
00204238	84.70	11/13/24	SANTAQUIN CITY	10-168-25-1184-2600-422 - Sewer
00204238	274.54	11/13/24	SANTAQUIN CITY	10-704-25-1184-2600-421 - Water
00204062	1,099.00	11/01/24	SANTAQUIN ELEMENTARY SCHOOL	10-830-25-7663-1000-611 - Supplies
00204327	2,040.00	11/15/24	SCHOOL BUS SAFETY COMPANY, INC.	10-055-25-1180-2700-335 - Safety and CDL Licensing
00204130	12,521.18	11/06/24	SCHOOL FOOD ENTERPRISES UTAH	50-077-25-8001-3100-636 - Bakery Items
00204131	949.38	11/06/24	SCHOOL SPECIALTY, LLC	10-708-25-6400-1000-731 - Equipment
00204239	48,611.16	11/13/24	SCHWAN'S FOOD SERVICE INC	10-25-8140 - Inventory
00204252	50,853.12	11/14/24	SCHWAN'S FOOD SERVICE INC	10-25-8140 - Inventory
00204547	6,000.00	11/22/24	SEAMONS, SAVANNAH	10-830-25-5813-1000-325 - Student Teacher Stipends
00204634	39.20	11/27/24	SEEGMILLER, CHELSEA	10-056-25-5218-2100-581 - Travel
00204548	97.42	11/22/24	SEELY, TRUDY	10-057-25-1096-2200-581 - Travel
00204253	2,382,448.10	11/01/24	SELECTHEALTH	10-25-9547 - Health Insurance Payable
00204063	133.92	11/01/24	SENERGY PETROLEUM, LLC	10-055-25-1180-2700-681 - Lubricants
00204549	1,811.67	11/22/24	SENERGY PETROLEUM, LLC	10-055-25-1180-2700-681 - Lubricants
00204431	124.15	11/20/24	SERR, EVA CAROLINE	10-057-25-1054-2200-581 - Travel
00204056	34,399.08	11/01/24	S&F FOODS, INC.	10-25-8140 - Inventory
00204432	237.18	11/20/24	SHAPIRO, ASHLEY	10-044-25-5221-2200-581 - Travel
00204550	161.34	11/22/24	SHAW, BILLIE EVE	10-044-25-1201-2200-581 - Travel
00204433	76,350.56	11/20/24	SHAW INDUSTRIES, INC.	30-704-25-1602-4700-728 - Flooring Improvements
00204064	288.50	11/01/24	SHEPHERD, SHAUNA	10-702-25-1043-2400-582 - Travel - Shauna Shepherd
00012676	72.49	11/13/24	SHERWIN-WILLIAMS COMPANY, THE	10-066-25-1185-2600-675 - Paint Materials
00204065	55.60	11/01/24	SHI INTERNATIONAL CORP.	10-057-25-5655-1000-734 - Technology Hardware

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00204132	55.60	11/06/24	SHI INTERNATIONAL CORP.	10-706-25-1043-1000-731 - Equipment
00204240	55.60	11/13/24	SHI INTERNATIONAL CORP.	10-060-25-6915-2200-731 - Equipment
00204240	55.60	11/13/24	SHI INTERNATIONAL CORP.	10-706-25-6100-1000-731 - Equipment
00204635	55.60	11/27/24	SHI INTERNATIONAL CORP.	10-044-25-1201-1000-731 - Equipment
00204066	1,839.90	11/01/24	SIERRA BONITA ELEMENTARY SCHOOL	10-830-25-7663-1000-611 - Supplies
00204434	215.34	11/20/24	SIMPSON, CAMIE	10-057-25-1054-2200-581 - Travel
00204067	135.81	11/01/24	SIRCABLE, COLLEEN CHIE	10-060-25-6500-2200-581 - Travel
00204551	158.12	11/22/24	SIRCABLE, COLLEEN CHIE	10-060-25-6500-2200-581 - Travel
00204068	20.82	11/01/24	SIX STATES DISTRIBUTORS INC	10-055-25-1180-2700-615 - Bus Shop Supplies
00204069	867.08	11/01/24	SNAP-ON INDUSTRIAL	10-055-25-1180-2700-615 - Bus Shop Supplies
00204552	118.72	11/22/24	SOLORZANO, VERONICA	10-044-25-5365-2200-581 - Travel
00204133	421.63	11/06/24	SORENSON, JESSE DAVID	10-704-25-1043-2400-581 - Travel - Jesse Sorensen
00204070	3,300.80	11/01/24	SOUTHERN TIRE MART LLC	10-055-25-1180-2700-682 - Tires
00204328	3,124.96	11/15/24	SOUTHERN TIRE MART LLC	10-055-25-1180-2700-335 - Safety and CDL Licensing
00204553	5,843.76	11/22/24	SOUTHERN TIRE MART LLC	10-055-25-1180-2700-682 - Tires
00204134	26.80	11/06/24	SOUTH UTAH VALLEY SOLID WASTE DIST	10-019-25-1184-2600-423 - Garbage Disposal
00012659	58.10	11/08/24	SOUTHWEST PLUMBING SUPPLY	10-066-25-1185-2600-684 - Plumbing Tools
00012677	81.84	11/13/24	SOUTHWEST PLUMBING SUPPLY	10-118-25-1185-2600-676 - Plumbing Materials
00012677	61.26	11/13/24	SOUTHWEST PLUMBING SUPPLY	10-136-25-1185-2600-676 - Plumbing Materials
00012677	26.15	11/13/24	SOUTHWEST PLUMBING SUPPLY	10-424-25-1185-2600-676 - Plumbing Materials
00012677	147.92	11/13/24	SOUTHWEST PLUMBING SUPPLY	10-706-25-1185-2600-676 - Plumbing Materials
00012677	313.78	11/13/24	SOUTHWEST PLUMBING SUPPLY	10-708-25-6150-4500-724 - Site Improvements
00012694	64.80	11/22/24	SOUTHWEST PLUMBING SUPPLY	10-055-25-1185-2600-676 - Plumbing Materials
00012694	83.84	11/22/24	SOUTHWEST PLUMBING SUPPLY	10-708-25-6150-4500-724 - Site Improvements
00204554	324.75	11/22/24	SPANISH FORK CITY	10-019-25-1184-2600-421 - Water
00204554	406.20	11/22/24	SPANISH FORK CITY	10-019-25-1184-2600-422 - Sewer
00204554	6,146.99	11/22/24	SPANISH FORK CITY	10-019-25-1184-2600-621 - Electricity
00204554	64.65	11/22/24	SPANISH FORK CITY	10-034-25-1184-2600-421 - Water
00204554	527.86	11/22/24	SPANISH FORK CITY	10-034-25-1184-2600-422 - Sewer

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00204554	1,103.83	11/22/24	SPANISH FORK CITY	10-034-25-1184-2600-621 - Electricity
00204554	50.64	11/22/24	SPANISH FORK CITY	10-066-25-1184-2600-421 - Water
00204554	113.64	11/22/24	SPANISH FORK CITY	10-066-25-1184-2600-422 - Sewer
00204554	926.82	11/22/24	SPANISH FORK CITY	10-108-25-1184-2600-421 - Water
00204554	902.56	11/22/24	SPANISH FORK CITY	10-108-25-1184-2600-422 - Sewer
00204554	1,977.30	11/22/24	SPANISH FORK CITY	10-108-25-1184-2600-621 - Electricity
00204554	1,450.18	11/22/24	SPANISH FORK CITY	10-116-25-1184-2600-421 - Water
00204554	984.18	11/22/24	SPANISH FORK CITY	10-116-25-1184-2600-422 - Sewer
00204554	2,149.93	11/22/24	SPANISH FORK CITY	10-116-25-1184-2600-621 - Electricity
00204554	1,006.18	11/22/24	SPANISH FORK CITY	10-118-25-1184-2600-421 - Water
00204554	1,057.46	11/22/24	SPANISH FORK CITY	10-118-25-1184-2600-422 - Sewer
00204554	4,581.60	11/22/24	SPANISH FORK CITY	10-118-25-1184-2600-621 - Electricity
00204554	77.34	11/22/24	SPANISH FORK CITY	10-136-25-1184-2600-421 - Water
00204554	653.02	11/22/24	SPANISH FORK CITY	10-136-25-1184-2600-422 - Sewer
00204554	3,213.16	11/22/24	SPANISH FORK CITY	10-136-25-1184-2600-621 - Electricity
00204554	578.36	11/22/24	SPANISH FORK CITY	10-144-25-1184-2600-421 - Water
00204554	715.50	11/22/24	SPANISH FORK CITY	10-144-25-1184-2600-422 - Sewer
00204554	2,513.42	11/22/24	SPANISH FORK CITY	10-144-25-1184-2600-621 - Electricity
00204554	1,205.80	11/22/24	SPANISH FORK CITY	10-156-25-1184-2600-421 - Water
00204554	563.93	11/22/24	SPANISH FORK CITY	10-156-25-1184-2600-422 - Sewer
00204554	3,182.02	11/22/24	SPANISH FORK CITY	10-156-25-1184-2600-621 - Electricity
00204554	1,014.21	11/22/24	SPANISH FORK CITY	10-158-25-1184-2600-421 - Water
00204554	1,074.76	11/22/24	SPANISH FORK CITY	10-158-25-1184-2600-422 - Sewer
00204554	4,430.16	11/22/24	SPANISH FORK CITY	10-158-25-1184-2600-621 - Electricity
00204554	1,189.63	11/22/24	SPANISH FORK CITY	10-169-25-1184-2600-421 - Water
00204554	1,037.92	11/22/24	SPANISH FORK CITY	10-169-25-1184-2600-422 - Sewer
00204554	3,974.05	11/22/24	SPANISH FORK CITY	10-169-25-1184-2600-621 - Electricity
00204554	1,816.08	11/22/24	SPANISH FORK CITY	10-170-25-1184-2600-421 - Water
00204554	863.28	11/22/24	SPANISH FORK CITY	10-170-25-1184-2600-422 - Sewer

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00204554	2,771.55	11/22/24	SPANISH FORK CITY	10-170-25-1184-2600-621 - Electricity
00204554	997.57	11/22/24	SPANISH FORK CITY	10-315-25-1184-2600-421 - Water
00204554	679.46	11/22/24	SPANISH FORK CITY	10-315-25-1184-2600-422 - Sewer
00204554	5,947.94	11/22/24	SPANISH FORK CITY	10-315-25-1184-2600-621 - Electricity
00204554	149.86	11/22/24	SPANISH FORK CITY	10-420-25-1184-2600-421 - Water
00204554	822.96	11/22/24	SPANISH FORK CITY	10-420-25-1184-2600-422 - Sewer
00204554	5,063.96	11/22/24	SPANISH FORK CITY	10-420-25-1184-2600-621 - Electricity
00204554	4,140.47	11/22/24	SPANISH FORK CITY	10-702-25-1184-2600-421 - Water
00204554	3,161.72	11/22/24	SPANISH FORK CITY	10-702-25-1184-2600-422 - Sewer
00204554	17,866.28	11/22/24	SPANISH FORK CITY	10-702-25-1184-2600-621 - Electricity
00204554	5,409.73	11/22/24	SPANISH FORK CITY	10-708-25-1184-2600-421 - Water
00204554	1,995.84	11/22/24	SPANISH FORK CITY	10-708-25-1184-2600-422 - Sewer
00204554	21,586.23	11/22/24	SPANISH FORK CITY	10-708-25-1184-2600-621 - Electricity
00204554	719.84	11/22/24	SPANISH FORK CITY	10-720-25-1184-2600-421 - Water
00204554	1,211.14	11/22/24	SPANISH FORK CITY	10-720-25-1184-2600-422 - Sewer
00204554	3,174.59	11/22/24	SPANISH FORK CITY	10-720-25-1184-2600-621 - Electricity
00204071	3,798.90	11/01/24	SPANISH FORK HIGH SCHOOL	10-830-25-7663-1000-611 - Supplies
00204241	426.24	11/13/24	SPANISH FORK HIGH SCHOOL	10-708-25-6904-1000-611 - Supplies
00204072	2,263.73	11/01/24	SPANISH FORK JUNIOR HIGH SCHOOL	10-830-25-7663-1000-611 - Supplies
00204073	1,000.00	11/01/24	SPANISH FORK JUNIOR HIGH SCHOOL	10-360-25-5113-1000-611 - Supplies
00204293	88.00	11/15/24	SPANISH FORK SOUTH IRRIGATION CO	10-019-25-1184-2600-421 - Water
00204074	282.25	11/01/24	SPANISH OAKS ELEMENTARY SCHOOL	10-830-25-7663-1000-611 - Supplies
00204555	387.00	11/22/24	SPEED-E-CONCRETE LLC	30-117-25-1451-4700-724 - Site Improvements
00204556	3,000.00	11/22/24	SPENCER, JENNY ANNE	10-830-25-5813-1000-325 - Student Teacher Stipends
00204075	7,609.43	11/01/24	SPRING CANYON MIDDLE SCHOOL	10-830-25-7663-1000-611 - Supplies
00204076	1,000.00	11/01/24	SPRING CANYON MIDDLE SCHOOL	10-360-25-5113-1000-611 - Supplies
00204077	2,162.80	11/01/24	SPRING LAKE ELEMENTARY SCHOOL	10-830-25-7663-1000-611 - Supplies
00204294	29.30	11/15/24	SPRINGVILLE CITY OFFICES	10-055-25-1184-2600-421 - Water
00204294	613.42	11/15/24	SPRINGVILLE CITY OFFICES	10-055-25-1184-2600-422 - Sewer

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00204294	671.48	11/15/24	SPRINGVILLE CITY OFFICES	10-055-25-1184-2600-621 - Electricity
00204294	153.79	11/15/24	SPRINGVILLE CITY OFFICES	10-100-25-1184-2600-421 - Water
00204294	499.43	11/15/24	SPRINGVILLE CITY OFFICES	10-100-25-1184-2600-422 - Sewer
00204294	3,902.17	11/15/24	SPRINGVILLE CITY OFFICES	10-100-25-1184-2600-621 - Electricity
00204294	719.01	11/15/24	SPRINGVILLE CITY OFFICES	10-112-25-1184-2600-421 - Water
00204294	495.38	11/15/24	SPRINGVILLE CITY OFFICES	10-112-25-1184-2600-422 - Sewer
00204294	5,143.32	11/15/24	SPRINGVILLE CITY OFFICES	10-112-25-1184-2600-621 - Electricity
00204294	1,399.61	11/15/24	SPRINGVILLE CITY OFFICES	10-117-25-1184-2600-421 - Water
00204294	473.65	11/15/24	SPRINGVILLE CITY OFFICES	10-117-25-1184-2600-422 - Sewer
00204294	3,486.46	11/15/24	SPRINGVILLE CITY OFFICES	10-117-25-1184-2600-621 - Electricity
00204294	134.51	11/15/24	SPRINGVILLE CITY OFFICES	10-141-25-1184-2600-421 - Water
00204294	680.88	11/15/24	SPRINGVILLE CITY OFFICES	10-141-25-1184-2600-422 - Sewer
00204294	6,356.52	11/15/24	SPRINGVILLE CITY OFFICES	10-141-25-1184-2600-621 - Electricity
00204294	1,468.99	11/15/24	SPRINGVILLE CITY OFFICES	10-160-25-1184-2600-421 - Water
00204294	391.48	11/15/24	SPRINGVILLE CITY OFFICES	10-160-25-1184-2600-422 - Sewer
00204294	2,910.43	11/15/24	SPRINGVILLE CITY OFFICES	10-160-25-1184-2600-621 - Electricity
00204294	89.96	11/15/24	SPRINGVILLE CITY OFFICES	10-180-25-1184-2600-421 - Water
00204294	478.64	11/15/24	SPRINGVILLE CITY OFFICES	10-180-25-1184-2600-422 - Sewer
00204294	5,006.96	11/15/24	SPRINGVILLE CITY OFFICES	10-180-25-1184-2600-621 - Electricity
00204294	2,053.04	11/15/24	SPRINGVILLE CITY OFFICES	10-360-25-1184-2600-421 - Water
00204294	47.79	11/15/24	SPRINGVILLE CITY OFFICES	10-360-25-1184-2600-422 - Sewer
00204294	10,565.78	11/15/24	SPRINGVILLE CITY OFFICES	10-360-25-1184-2600-621 - Electricity
00204294	2,779.03	11/15/24	SPRINGVILLE CITY OFFICES	10-424-25-1184-2600-421 - Water
00204294	966.05	11/15/24	SPRINGVILLE CITY OFFICES	10-424-25-1184-2600-422 - Sewer
00204294	14,117.85	11/15/24	SPRINGVILLE CITY OFFICES	10-424-25-1184-2600-621 - Electricity
00204294	3,587.66	11/15/24	SPRINGVILLE CITY OFFICES	10-712-25-1184-2600-421 - Water
00204294	1,963.19	11/15/24	SPRINGVILLE CITY OFFICES	10-712-25-1184-2600-422 - Sewer
00204294	124.37	11/15/24	SPRINGVILLE CITY OFFICES	10-712-25-1184-2600-423 - Garbage Disposal
00204294	18,359.33	11/15/24	SPRINGVILLE CITY OFFICES	10-712-25-1184-2600-621 - Electricity

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00204294	775.79	11/15/24	SPRINGVILLE CITY OFFICES	10-745-25-1184-2600-421 - Water
00204294	290.73	11/15/24	SPRINGVILLE CITY OFFICES	10-746-25-1184-2600-421 - Water
00204294	533.68	11/15/24	SPRINGVILLE CITY OFFICES	10-746-25-1184-2600-422 - Sewer
00204294	5,761.08	11/15/24	SPRINGVILLE CITY OFFICES	10-746-25-1184-2600-621 - Electricity
00204078	5,249.80	11/01/24	SPRINGVILLE HIGH SCHOOL	10-830-25-7663-1000-611 - Supplies
00204242	288.94	11/13/24	SPRINGVILLE HIGH SCHOOL	10-712-25-1300-1000-644 - Library Materials
00204242	391.27	11/13/24	SPRINGVILLE HIGH SCHOOL	10-712-25-3225-1000-611 - Supplies
00204295	107.88	11/15/24	SPRINGVILLE HIGH SCHOOL	10-712-25-6600-1000-611 - Supplies
00204557	21.28	11/22/24	SPRINGVILLE HIGH SCHOOL	23-018-25-1150-3300-611 - Supplies
00204636	2,300.00	11/27/24	SPRINGVILLE HIGH SCHOOL	10-712-25-1043-1000-731 - Equipment
00204558	4,023.38	11/22/24	SPRINGVILLE IRRIGATION COMPANY	10-019-25-1184-2600-421 - Water
00204079	10,136.45	11/01/24	SPRINGVILLE JUNIOR HIGH SCHOOL	10-830-25-7663-1000-611 - Supplies
00204080	1,000.00	11/01/24	SPRINGVILLE JUNIOR HIGH SCHOOL	10-360-25-5113-1000-611 - Supplies
00204135	30,000.00	11/06/24	SPRINGVILLE JUNIOR HIGH SCHOOL	10-424-25-1043-1000-611 - Supplies
00204135	10,000.00	11/06/24	SPRINGVILLE JUNIOR HIGH SCHOOL	10-424-25-1043-1000-641 - Textbooks
00204135	50,000.00	11/06/24	SPRINGVILLE JUNIOR HIGH SCHOOL	10-424-25-1043-1000-731 - Equipment
00204637	225.00	11/27/24	SPRINGVILLE-MAPLETON CHAMBER OF COMMERCE	10-054-25-1056-2500-810 - Dues and Subscriptions
00012660	111.50	11/08/24	SPRINKLER SUPPLY COMPANY	10-066-25-1185-2600-667 - Sprinkler Materials
00012678	16.70	11/13/24	SPRINKLER SUPPLY COMPANY	10-066-25-1185-2600-667 - Sprinkler Materials
00012710	111.42	11/27/24	SPRINKLER SUPPLY COMPANY	10-066-25-1185-2600-667 - Sprinkler Materials
00012710	-36.20	11/27/24	SPRINKLER SUPPLY COMPANY	10-712-25-1185-2600-670 - Air Conditioning Materials
00204081	116.09	11/01/24	STAKER & PARSON CO	10-066-25-1185-2600-674 - Grounds Materials
00204081	538.15	11/01/24	STAKER & PARSON CO	30-160-25-1193-4200-724 - Site Improvements
00204559	116.27	11/22/24	STAKER & PARSON CO	30-066-25-1185-4500-440 - Equipment Repair Services
00204638	8,699.26	11/27/24	STAKER & PARSON CO	10-066-25-1185-2600-432 - Snow Removal Services
00204639	36.20	11/27/24	STANDARD PLUMBING SUPPLY CO	10-712-25-1185-2600-670 - Air Conditioning Materials
00012661	471.60	11/08/24	STATE FIRE & SERVICE, INC	10-050-25-1185-2600-433 - Fire Extinguisher Services
00012679	791.80	11/13/24	STATE FIRE & SERVICE, INC	10-050-25-1185-2600-433 - Fire Extinguisher Services
00012695	250.00	11/22/24	STATE FIRE & SERVICE, INC	50-077-25-8001-3100-325 - Contracted Services

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00204640	92.63	11/27/24	STATE OF UTAH - FUEL NETWORK	10-011-25-1011-2300-581 - Travel
00204640	1,286.05	11/27/24	STATE OF UTAH - FUEL NETWORK	10-034-25-1178-2600-625 - Gasoline Fuel
00204640	228.02	11/27/24	STATE OF UTAH - FUEL NETWORK	10-042-25-1057-2500-625 - Gasoline
00204640	1,059.62	11/27/24	STATE OF UTAH - FUEL NETWORK	10-044-25-1201-1000-625 - Gasoline Fuel
00204640	277.89	11/27/24	STATE OF UTAH - FUEL NETWORK	10-050-25-1177-2600-581 - Travel
00204640	877.85	11/27/24	STATE OF UTAH - FUEL NETWORK	10-055-25-1180-2700-625 - Gasoline Fuel
00204640	98,974.86	11/27/24	STATE OF UTAH - FUEL NETWORK	10-055-25-1180-2700-626 - Diesel Fuel
00204640	544.73	11/27/24	STATE OF UTAH - FUEL NETWORK	10-060-25-6600-1000-625 - Gasoline Fuel
00204640	1,344.89	11/27/24	STATE OF UTAH - FUEL NETWORK	10-066-25-1185-2600-624 - Mower Fuel
00204640	12,183.01	11/27/24	STATE OF UTAH - FUEL NETWORK	10-066-25-1185-2600-625 - Gasoline Fuel
00204640	50.90	11/27/24	STATE OF UTAH - FUEL NETWORK	10-315-25-1043-2700-516 - Activity Trips
00204640	210.92	11/27/24	STATE OF UTAH - FUEL NETWORK	10-404-25-1043-2700-516 - Activity Trips
00204640	141.69	11/27/24	STATE OF UTAH - FUEL NETWORK	10-408-25-1043-2700-516 - Activity Trips
00204640	221.66	11/27/24	STATE OF UTAH - FUEL NETWORK	10-416-25-1043-2700-516 - Activity Trips
00204640	208.33	11/27/24	STATE OF UTAH - FUEL NETWORK	10-420-25-1043-2700-516 - Activity Trips
00204640	129.66	11/27/24	STATE OF UTAH - FUEL NETWORK	10-424-25-1043-2700-516 - Activity Trips
00204640	558.65	11/27/24	STATE OF UTAH - FUEL NETWORK	10-702-25-1043-2700-516 - Activity Trips
00204640	641.03	11/27/24	STATE OF UTAH - FUEL NETWORK	10-704-25-1043-2700-516 - Activity Trips
00204640	644.48	11/27/24	STATE OF UTAH - FUEL NETWORK	10-706-25-1043-2700-516 - Activity Trips
00204640	411.60	11/27/24	STATE OF UTAH - FUEL NETWORK	10-708-25-1043-2700-516 - Activity Trips
00204640	336.63	11/27/24	STATE OF UTAH - FUEL NETWORK	10-712-25-1043-2700-516 - Activity Trips
00204640	122.20	11/27/24	STATE OF UTAH - FUEL NETWORK	10-720-25-1043-2700-516 - Activity Trips
00204640	116.22	11/27/24	STATE OF UTAH - FUEL NETWORK	10-747-25-6915-2400-581 - Travel
00204640	2,128.26	11/27/24	STATE OF UTAH - FUEL NETWORK	10-830-25-5070-1000-625 - Gasoline Fuel
00204640	-13.39	11/27/24	STATE OF UTAH - FUEL NETWORK	23-801-25-1075-1000-625 - Gasoline Fuel
00204640	662.91	11/27/24	STATE OF UTAH - FUEL NETWORK	50-077-25-8001-3100-625 - Gasoline Fuel
00204082	1,178.76	11/01/24	STAUFFER'S TOWING LLC	10-055-25-1180-2700-440 - Equipment Repair Services
00204179	17,285.87	11/08/24	STEADMAN'S RECREATION INC	30-066-25-1475-4500-735 - Non-Bus Vehicles
00204435	374,355.00	11/20/24	STEWART TITLE INSURANCE	30-830-25-1194-4100-710 - Site Purchases

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00012650	35.97	11/01/24	STOKES MARKET INC	10-708-25-6150-4500-724 - Site Improvements
00012662	82.64	11/08/24	STOKES MARKET INC	10-708-25-6150-4500-724 - Site Improvements
00012662	21.54	11/08/24	STOKES MARKET INC	10-747-25-1043-1000-731 - Equipment
00012696	16.77	11/22/24	STOKES MARKET INC	10-019-25-1185-2600-676 - Plumbing Materials
00012696	21.00	11/22/24	STOKES MARKET INC	10-702-25-1185-2600-676 - Plumbing Materials
00012696	49.00	11/22/24	STOKES MARKET INC	10-704-25-1185-2600-676 - Plumbing Materials
00012696	62.18	11/22/24	STOKES MARKET INC	10-706-25-1185-2600-676 - Plumbing Materials
00012696	28.00	11/22/24	STOKES MARKET INC	10-708-25-1185-2600-676 - Plumbing Materials
00012696	28.00	11/22/24	STOKES MARKET INC	10-712-25-1185-2600-676 - Plumbing Materials
00204641	102.82	11/27/24	STOTZ EQUIPMENT (BLUFFDALE)	10-712-25-1185-2600-674 - Grounds Materials
00204436	25,358.24	11/20/24	STRAWBERRY WATER USERS	10-704-25-6140-4500-724 - Site Improvements
00204437	689.36	11/20/24	STRAWBERRY WATER USERS	10-712-25-6140-4500-724 - Site Improvements
00204438	532.84	11/20/24	STRAWBERRY WATER USERS	10-712-25-6140-4500-724 - Site Improvements
00012663	6,000.00	11/08/24	STREAMLINE SUPPLY	10-25-8140 - Inventory
00204296	2,721.84	11/15/24	SUMMERHAYS MUSIC CENTER	10-404-25-1042-1000-731 - Equipment
00204296	4,078.16	11/15/24	SUMMERHAYS MUSIC CENTER	10-404-25-1094-1000-731 - Equipment
00204136	500.00	11/06/24	SUMMIT CENTER	10-650-25-1200-2200-325 - Contracted Services
00204642	500.00	11/27/24	SUMMIT CENTER	10-650-25-1200-2200-325 - Contracted Services
00204083	73.64	11/01/24	SUNPRO CORPORATION	10-055-25-1180-2700-615 - Bus Shop Supplies
00204083	35.14	11/01/24	SUNPRO CORPORATION	10-747-25-1043-1000-731 - Equipment
00204083	45.52	11/01/24	SUNPRO CORPORATION	23-801-25-1075-1000-731 - Equipment
00204180	37.58	11/08/24	SUNPRO CORPORATION	10-424-25-1185-2600-670 - Air Conditioning Materials
00204243	22.99	11/13/24	SUNPRO CORPORATION	10-066-25-1185-2600-672 - Carpentry Materials
00204560	85.04	11/22/24	SUNPRO CORPORATION	10-066-25-1185-2600-683 - Carpentry Tools
00204560	104.85	11/22/24	SUNPRO CORPORATION	10-140-25-1185-2600-672 - Carpentry Materials
00204560	171.24	11/22/24	SUNPRO CORPORATION	10-712-25-1185-2600-674 - Grounds Materials
00204643	152.39	11/27/24	SUNPRO CORPORATION	10-702-25-1043-1000-731 - Equipment
00204643	14.82	11/27/24	SUNPRO CORPORATION	30-830-25-1461-4700-731 - Equipment
00204084	51.05	11/01/24	SUYAK, MACHELLE JENI	10-044-25-5221-2200-581 - Travel

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00204439	120.73	11/20/24	SUYAK, MACHELLE JENI	10-044-25-5221-2200-581 - Travel
00204244	630.71	11/13/24	SVENDSEN AUTOMOTIVE PROD	10-066-25-1185-2600-674 - Grounds Materials
00204181	3,000.00	11/08/24	SWAIN, ILA	10-830-25-5813-1000-325 - Student Teacher Stipends
00204440	106,631.31	11/20/24	SYSCO INTERMOUNTAIN FOOD SERVICES	10-25-8140 - Inventory
00204440	298.54	11/20/24	SYSCO INTERMOUNTAIN FOOD SERVICES	10-702-25-6400-1000-611 - Supplies
00204440	32.67	11/20/24	SYSCO INTERMOUNTAIN FOOD SERVICES	10-708-25-6400-1000-611 - Supplies
00204440	70.68	11/20/24	SYSCO INTERMOUNTAIN FOOD SERVICES	50-077-25-8001-3100-630 - Food
00204644	82,888.46	11/27/24	SYSCO INTERMOUNTAIN FOOD SERVICES	10-25-8140 - Inventory
00204137	9,003.55	11/06/24	TABLETKIOSK	30-050-25-1193-4500-731 - Equipment
00204645	74.00	11/27/24	TALBOT, JESSE BASIL	10-066-25-1185-2600-330 - Training and Development
00204297	263.00	11/15/24	TAYLOR, AARON	10-066-25-1185-2600-330 - Training and Development
00204085	979.90	11/01/24	TAYLOR ELEMENTARY SCHOOL	10-830-25-7663-1000-611 - Supplies
00204646	99.00	11/27/24	TAYLOR ELEMENTARY SCHOOL	10-044-25-1201-2200-810 - Dues and Subscriptions
00204441	217.21	11/20/24	TAYLOR, SARAH	10-044-25-1201-2200-581 - Travel
00204561	3,000.00	11/22/24	TAYLOR, SHAYLEE	10-830-25-5813-1000-325 - Student Teacher Stipends
00012697	367.20	11/22/24	TENNANT SALES & SERVICE CO	10-066-25-1185-2600-440 - Equipment Repair and Inspection Services
00204182	506.00	11/08/24	THOMPSON, CHRISTINE	10-420-25-1325-2200-613 - Staff Food
00204086	45.36	11/01/24	THORNTON, BRADLEY J	10-057-25-1054-2200-581 - Travel
00012664	14,256.48	11/08/24	TOOLS FOR SCHOOLS	10-25-8140 - Inventory
00204562	143.31	11/22/24	TOONE, JARED	10-044-25-1201-2200-581 - Travel
00204245	3,058.82	11/13/24	TOP NOTCH COLLISION	10-055-25-1180-2700-440 - Equipment Repair Services
00204245	1,500.00	11/13/24	TOP NOTCH COLLISION	10-055-25-1180-2700-441 - Contracted Bus Repair
00204298	6,263.22	11/15/24	TOWN OF GOSHEN	10-120-25-1184-2600-421 - Water
00204442	58.09	11/20/24	TOWNSEND, SHAYLYN	10-044-25-1201-2200-581 - Travel
00204329	100.00	11/15/24	TRANSPORTATION OFFICE FUND	10-25-9554 - Dues Payable
00204138	4,829.30	11/06/24	TRI-PHASE ELECTRIC	10-042-25-1057-1000-731 - Equipment
00204138	2,310.39	11/06/24	TRI-PHASE ELECTRIC	10-130-25-1325-1000-611 - Supplies
00204139	1,665.00	11/06/24	TRIPLE-S STEEL SUPPLY COMPANY LLC	10-704-25-6600-1000-611 - Supplies
00204087	100.00	11/01/24	TRI STATE OIL	10-055-25-1180-2700-615 - Bus Shop Supplies

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00204330	100.00	11/15/24	TRI STATE OIL	10-055-25-1180-2700-681 - Lubricants
00204140	44,500.00	11/06/24	TVS PRO	10-708-25-1046-1000-731 - Equipment
00204443	2,492.00	11/20/24	TVS PRO	10-708-25-1046-1000-731 - Equipment
00204444	74,546.05	11/20/24	TYSON FOODS INC	50-077-25-8001-3100-630 - Food
00012651	48.39	11/01/24	UNIFIRST CORPORATION	10-055-25-1180-2700-660 - Uniforms
00012665	47.64	11/08/24	UNIFIRST CORPORATION	10-055-25-1180-2700-660 - Uniforms
00012680	137.36	11/13/24	UNIFIRST CORPORATION	10-055-25-1180-2700-660 - Uniforms
00012698	62.00	11/22/24	UNIFIRST CORPORATION	10-055-25-1180-2700-660 - Uniforms
00012711	105.47	11/27/24	UNIFIRST CORPORATION	10-055-25-1180-2700-660 - Uniforms
00204331	355.00	11/15/24	UNITED WAY OF UTAH COUNTY	10-25-9555 - Other Payroll Payable
00204299	1,053.29	11/15/24	U.S. BANK EQUIPMENT FINANCE	10-033-25-1022-2500-615 - Copier Supplies
00204246	705.90	11/13/24	UTAH COMMUNICATIONS, INC.	10-055-25-1180-2700-440 - Equipment Repair Services
00204247	758,510.00	11/13/24	UTAH COUNTY GOVERNMENT	10-830-25-3200-2100-345 - County Nursing Contract
00204563	72.00	11/22/24	UTAH COUNTY HEALTH DEPT	10-830-25-1050-1000-849 - Miscellaneous
00204647	29.30	11/27/24	UTAH COUNTY TREASURER	30-830-25-1194-4100-710 - Site Purchases
00204248	187.38	11/13/24	UTAH DEPARTMENT OF TECHNOLOGY SERVICES	10-042-25-1057-1000-731 - Equipment
00204249	3,025.06	11/13/24	UTAH DEPT OF WORKFORCE SERVICES	10-015-25-1015-2500-280 - Unemployment Benefits
00204648	630.00	11/27/24	UTAH HIGH SCHOOL ACTIVITIES ASSOC	10-011-25-1011-2300-611 - Supplies
00204564	85.00	11/22/24	UTAH LABOR COMMISSION	10-706-25-1185-2600-673 - Electrical Materials
00204300	2,490.61	11/15/24	UTAH PARENT CENTER	10-044-25-1201-1000-325 - Contracted Services
00204194	3,973,364.52	11/07/24	UTAH RETIREMENT SYSTEMS	10-25-9545 - URS Retirement Payable
00204194	311,036.93	11/07/24	UTAH RETIREMENT SYSTEMS	10-25-9546 - URS Investments Payable (401, 457, etc.)
00204194	37,619.30	11/07/24	UTAH RETIREMENT SYSTEMS	10-25-9555 - Other Payroll Payable
00204445	1,200.00	11/20/24	UTAH SCHOOL BOARDS ASSOCIATION	10-005-25-1005-2300-330 - Training and Development
00204332	2,456.28	11/15/24	UTAH SCHOOL EMPLOYEES ASSOCIATION	10-25-9554 - Dues Payable
00204183	1,289.67	11/08/24	UTAH STATE DEBT COLLECTIONS	10-25-9553 - Garnishments Payable
00204184	74.37	11/08/24	UTAH STATE DEBT COLLECTIONS	10-25-9553 - Garnishments Payable
00204565	30.00	11/22/24	UTAH STATE FIRE MARSHAL	10-066-25-1185-2600-330 - Training and Development
00204185	1,452.00	11/08/24	UTAH STATE OFFICE OF RECOVERY SERVICES	10-25-9553 - Garnishments Payable

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00204333	817,605.07	11/15/24	UTAH STATE TAX COMMISSION	10-25-9544 - State Withholdings Payable
00204566	20.00	11/22/24	UTAH STATE UNIVERSITY	50-077-25-8001-3100-330 - Training and Development
00204649	4,680.25	11/27/24	UTAH ST BUREAU CRIML IDNT	10-015-25-1015-2500-351 - Background Check Services
00012699	1,012.46	11/22/24	UTAH YAMAS CONTROLS INC	10-424-25-1185-2600-671 - Boiler Materials
00012712	865.00	11/27/24	UTAH YAMAS CONTROLS INC	10-138-25-1185-2600-670 - Air Conditioning Materials
00204088	6,517.65	11/01/24	VALLEY VIEW MIDDLE SCHOOL	10-830-25-7663-1000-611 - Supplies
00204089	1,000.00	11/01/24	VALLEY VIEW MIDDLE SCHOOL	10-360-25-5113-1000-611 - Supplies
00204301	1,386.00	11/15/24	VAN BOERUM & FRANK ASSOCIATES INC	10-720-25-5222-4500-460 - Contractor Services
00204567	80.50	11/22/24	VANDERLINDEN, TIFFANIE	50-380-25-8001-1610-900 - Student Sales
00204302	28,694.25	11/15/24	VECTOR SOLUTIONS	10-015-25-1015-2500-355 - Software Maintenance
00204303	7.50	11/15/24	VERITIV	10-033-25-1022-2500-615 - Copier Supplies
00204141	40.01	11/06/24	VERIZON WIRELESS	10-011-25-1011-2300-530 - Communication Services
00204141	40.01	11/06/24	VERIZON WIRELESS	10-042-25-1057-2500-530 - Communication Services
00204141	80.04	11/06/24	VERIZON WIRELESS	10-050-25-1177-2600-530 - Communication Services
00204141	40.01	11/06/24	VERIZON WIRELESS	10-057-25-1054-2200-530 - Communication Services
00204141	40.01	11/06/24	VERIZON WIRELESS	10-702-25-1043-1000-611 - Supplies
00204141	40.01	11/06/24	VERIZON WIRELESS	10-706-25-1043-1000-611 - Supplies
00204141	40.01	11/06/24	VERIZON WIRELESS	10-712-25-1043-1000-611 - Supplies
00204304	40.01	11/15/24	VERIZON WIRELESS	10-011-25-1011-2300-530 - Communication Services
00204304	40.01	11/15/24	VERIZON WIRELESS	10-042-25-1057-2500-530 - Communication Services
00204304	80.02	11/15/24	VERIZON WIRELESS	10-050-25-1177-2600-530 - Communication Services
00204304	40.01	11/15/24	VERIZON WIRELESS	10-057-25-1054-2200-530 - Communication Services
00204304	40.01	11/15/24	VERIZON WIRELESS	10-702-25-1043-1000-611 - Supplies
00204304	40.03	11/15/24	VERIZON WIRELESS	10-706-25-1043-1000-611 - Supplies
00204304	40.01	11/15/24	VERIZON WIRELESS	10-712-25-1043-1000-611 - Supplies
00012666	8,969.60	11/08/24	VIRCO MFG CORP	10-315-25-1043-1000-731 - Equipment
00012684	3,059.00	11/15/24	VIRCO MFG CORP	10-408-25-1043-1000-731 - Equipment
00012700	2,128.00	11/22/24	VIRCO MFG CORP	10-144-25-7545-1000-611 - Supplies
00204142	31,500.00	11/06/24	VLCM	30-830-25-1445-1000-734 - Technology Hardware

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00204250	10,054.73	11/13/24	VLCM	10-042-25-1057-1000-731 - Equipment
00204250	-2,779.44	11/13/24	VLCM	10-042-25-1186-2600-440 - Equipment Repair Services
00204334	58.46	11/15/24	VLCM	10-404-25-1043-1000-731 - Equipment
00204334	61.64	11/15/24	VLCM	10-747-25-1043-1000-731 - Equipment
00204446	8,765.97	11/20/24	VSP	10-25-9549 - Vision Insurance Payable
00204305	18.09	11/15/24	WALLACE, KARILYNNE	10-830-25-1062-2200-581 - Travel
00204447	83.82	11/20/24	WALL, RACHELL	10-044-25-1201-2200-581 - Travel
00204650	579.00	11/27/24	WARD'S MEDIATECH LLC	10-180-25-1043-1000-731 - Equipment
00204568	129.24	11/22/24	WARENSKI, TRACY	10-044-25-5221-2200-581 - Travel
00204448	39,128.94	11/20/24	WASATCH BEHAVIORAL HEALTH	10-056-25-5218-2100-325 - Contracted Services
00204335	7,630.37	11/15/24	WASHINGTON NATIONAL INSURANCE COMPANY	10-25-9551 - Life Insurance Payable
00204449	512.48	11/20/24	WATERS, JENNIFER	10-044-25-1201-2200-581 - Travel
00012667	45.83	11/08/24	WELCH EQUIPMENT COMPANY, INC.	10-034-25-1178-2600-442 - Vehicle Maintenance and Repair Services
00012681	1,113.80	11/13/24	WELCH EQUIPMENT COMPANY, INC.	10-706-25-6600-1000-442 - Vehicle Maintenance and Repair Services
00012681	676.50	11/13/24	WELCH EQUIPMENT COMPANY, INC.	10-747-25-6600-1000-442 - Vehicle Maintenance and Repair Services
00012701	185.63	11/22/24	WELCH EQUIPMENT COMPANY, INC.	10-712-25-6600-1000-442 - Vehicle Maintenance and Repair Services
00204254	2,552,647.86	11/01/24	WELLS FARGO BANK	10-25-9541 - FICA Payable
00204254	599,543.48	11/01/24	WELLS FARGO BANK	10-25-9542 - Medicare Payable
00204254	1,656,324.61	11/01/24	WELLS FARGO BANK	10-25-9543 - Federal Withholdings Payable
00204090	337,289.87	11/01/24	WESTLAND CONSTRUCTION	30-708-25-1503-4500-460 - Contractor Services
00204569	670,725.48	11/22/24	WESTLAND CONSTRUCTION	30-708-25-1503-4500-460 - Contractor Services
00204570	282,387.46	11/22/24	WESTLAND CONSTRUCTION	30-704-25-1502-4500-460 - Contractor Services
00204571	2,847,031.10	11/22/24	WESTLAND CONSTRUCTION	30-704-25-1602-4500-460 - Construction Contractor Services
00204450	249.37	11/20/24	WESTOVER, KATEE	10-044-25-1201-2200-581 - Travel
00204091	912.65	11/01/24	WESTSIDE ELEMENTARY SCHOOL	10-830-25-7663-1000-611 - Supplies
00204186	506.00	11/08/24	WHITE, ROBIN	10-420-25-1325-2200-613 - Staff Food
00204651	70.00	11/27/24	WIGGY WASH	10-044-25-1201-1000-611 - Supplies
00204651	5.00	11/27/24	WIGGY WASH	10-055-25-1180-2700-611 - Supplies
00204651	10.00	11/27/24	WIGGY WASH	10-066-25-1185-2600-611 - Supplies

Nebo School District
CHECK SUMMARY
NOVEMBER 2024

Check No	Account Payment Amount	Check Date	Vendor Name	Account With Description
00204651	25.00	11/27/24	WIGGY WASH	10-315-25-1043-1000-611 - Supplies
00204651	10.00	11/27/24	WIGGY WASH	10-408-25-1043-1000-611 - Supplies
00204651	103.94	11/27/24	WIGGY WASH	10-416-25-1043-1000-611 - Supplies
00204651	10.00	11/27/24	WIGGY WASH	10-712-25-1043-1000-611 - Supplies
00204651	45.00	11/27/24	WIGGY WASH	10-830-25-5070-1000-611 - Supplies
00204651	10.00	11/27/24	WIGGY WASH	50-077-25-8001-3100-442 - Vehicle Maintenance and Repair Services
00204572	73.50	11/22/24	WILLIAMS, BRITTNAY	50-706-25-8001-1610-900 - Student Sales
00204652	31.50	11/27/24	WILLIAMSON-DICKIE MANUFACTURING	10-066-25-1185-2600-660 - Uniforms
00204092	600.25	11/01/24	WILSON ELEMENTARY SCHOOL	10-830-25-7663-1000-611 - Supplies
00204336	57,938.00	11/15/24	WOODLAND PEAKS UNISERV	10-25-9554 - Dues Payable
00204093	1,410.00	11/01/24	WORKFORCEQA, LLC	10-055-25-1180-2700-352 - Drug Testing
00204573	1,425.00	11/22/24	WORKFORCEQA, LLC	10-055-25-1180-2700-352 - Drug Testing
00204451	725.00	11/20/24	WPA ARCHITECTURE PC	30-104-25-1455-4200-724 - Site Improvements
00012668	5,461.81	11/08/24	XEROX CORPORATION	10-033-25-1022-2500-615 - Copier Supplies
00012685	2,360.67	11/15/24	XEROX CORPORATION	10-033-25-1022-2500-615 - Copier Supplies
00204653	13,950.30	11/27/24	YANGS 5TH TASTE	50-077-25-8001-3100-630 - Food
00204251	300.00	11/13/24	YAZZIE, RAYMUNDO O	10-830-25-3390-1000-325 - Contracted Services
00204574	86.23	11/22/24	ZEEMAN, DAYNA DARLING	10-044-25-5221-2200-581 - Travel
00204187	77.99	11/08/24	ZIONS BANK	10-012-25-1012-2500-611 - Supplies
00204187	272.12	11/08/24	ZIONS BANK	10-012-25-1013-2500-611 - Supplies
00204187	151.00	11/08/24	ZIONS BANK	10-830-25-3200-2100-611 - Supplies
00204188	7.99	11/08/24	ZIONS BANK	10-011-25-1011-2300-581 - Travel
00204188	40.00	11/08/24	ZIONS BANK	10-011-25-1011-2300-810 - Dues and Subscriptions
Total	**$31,272,955.34**			

NEBO SCHOOL DISTRICT
BOARD MEETING MINUTES
Wednesday, November 13, 2024

The Board of Education of Nebo School District met in a Board meeting on Wednesday, November 13, 2024, in the Boardroom of the Nebo District Administration Office located at 350 S Main in Spanish Fork, Utah. The meeting commenced at 3:00 PM. Board members present were President Lisa Rowley, Shannon Acor, Rick Ainge, John Taylor, Kristen Betts, Shauna Warnick and Christine Riley. Staff members present were Superintendent Rick Nielsen, Michael Harrison, Reed Park, Ben Ford, Suzanne Kimball, Alicia Rudd, Matt Gledhill, Mike Larsen, Dave Rowe, Bart Peery and Raquel Baum.

President Lisa Rowley welcomed everyone to the Board meeting.

1. Board Work Session
   A. Discussion of Board Meeting Agenda and Review of Consent Agenda.
      - President Lisa Rowley inquired of any questions from the Board members. Shannon Acor asked about the home school affidavits indicating that the student is attending My Tech High (OpenEd) and their address is out of our district. The Superintendent explained that since My Tech High is an electronic service provider contracted with Nebo, the home school affidavits are submitted to our district regardless of the students' home district.

   B. Board Member Reports
      - Shauna Warnick mentioned the USBA Master Board training deadline that is coming up and that each Board Member should be completing the 4th year requirement.
      - Shauna Warnick enjoyed visiting schools and learning more about Raptor. She was delighted to see schools integrating substitutes and was introduced to Apple Guided access. With Guided Access, you can temporarily restrict iPhone to a single app. This can be useful when you let a child use your iPhone or when you want to stay focused on a task.
      - Shauna Warnick attended the YouScience Summit. YouScience helps students understand their aptitudes and interests connecting them with CTE in the career exploration pathway.
      - John Taylor attended the Health and Sex Ed. Committee meeting. He reported that they had a good discussion with a lot of parental involvement and engagement from the committee.
      - John Taylor attended many district drama productions this last month and was impressed with the incredibly talented students.
      - Christine Riley attended the Nebo Education Foundation meeting and conveyed the love and advocacy they have for students.
      - Christine Riley attended the School Community Council meeting at Spanish Fork High School. She praised Superintendent Nielsen for the way he represents Nebo School District.
      - Christine Riley expressed her appreciating for the Board committees and the good work accomplished.
      - Rick Ainge mentioned that MTECH enrollment is growing and they are excited to open the Payson campus. The new Payson MTECH campus and the remodel of the Provo MTECH campus are both going well. The MTECH Board had the opportunity to have dinner with cosmetology students and benefit from their skills.
      - Rick reported on his school visits. He heard positive Raptor conversations and teachers seem to be feeling support from the district and Board.
      - Rick mentioned his excitement about the new Apptegy app and Nebo website.
      - Shannon mentioned the K thru 10th grade exhibit that will be at the Springville Art Museum from November 23 to January 9, 2025.
      - Shannon mentioned an art museum grant that was receive to address mental health needs. Twelve students from the Springville and Mapleton area are receiving art therapy sessions.
      - Kristen mentioned her excitement of witnessing a Maple Mountain High School senior sign to accept a college volleyball offer.
      - Kristen is seeing great things with the new Apptegy website. The website is a work in progress and many schools are doing wonderful things to personalize their sites.

- Kristen mentioned seeing some posts on social media about a book review request and the decision made by the school committee. Associate Superintendent Suzanne Kimball reported that the committee followed the policy in making the decision and she has offered to meet with the patron.
- Kristen expressed her appreciation for the knowledge of our district level specialists and thanked the leaders of their departments.

C. Committee Reports & Board Training
- Operations Director Matt Gledhill and Maintenance Supervisor Darald Miller reported on the capital and constructions projects for 2024. Maintenance is always very busy during the summer break. Matt and Darald expressed their appreciation for the Board and Nebo Staff.

2. Items for Board Discussion

A. Policy GCN – Employee Evaluations
- Amended policy to comply with State statue and Board rule. Policy is based on the Utah Effective Teaching Standards.

B. Policy EF – Child Nutrition Programs
- Amended the policy to change the responsibility of collecting student lunch debt from the school to the Child Nutrition Department. The Child Nutrition Department can accept donations and will honor requests when applying the funds.

C. Items from Superintendent
- The Superintendent shared an Apptegy status update with the Board. The rollout is going well. 34% of our patrons have signed on and logged into their accounts. 64% of teachers have published their classroom and are ready to move forward. School webmasters have been trained and Apptegy provides incredible customer service.
- The Superintendent shared the boundary realignment timeline adjusting the boundaries at Maple Ridge Elementary and Sierra Bonita Elementary. The Board will take action to begin the realignment process in the December Board meeting.
- The Superintendent shared an election update thanking Christine Riley and Lisa Rowley for their service and time dedicated to Nebo District. Scott Wilson and Brain Rowley will take their seats in January 2025. John Taylor and Shauna Warnick both ran unopposed.
- The Superintendent mentioned that the Board will review and discuss Board Committee assignments in the January Board meeting.
- The Superintendent mentioned that the swearing in of the new Board Members and changes in Leadership roles will take place in the January Board meeting.
- The Superintendent suggested that we invite the Jr. High Youth Board to the February Board meeting instead of the January Board meeting. After discussing the items taking place in the January Board meeting, no Board members expressed concerns.
- The Superintendent reminded the Board of the USBA Conference in January.
- The Superintendent asked Assistant Superintendent Ben Ford to review the Inclement Weather document. Ben pointed out that ½ day kindergarten will not be in session on a late start day. If a late start day is called on Monday, school will not be release on the early out schedule.

3. Items for Board Action

4. Special Business

A. Consideration of convening a closed session to discuss matters related to legal/litigation issues, real property transactions, collective bargaining, procurement, student or personnel issues involving a person's character, competence, or health, and/or deployment of safety and security measures involving personnel, devices, and systems.

Christine Riley presented the motion to convene a closed session.
Rick Ainge seconded the motion.
All members present voted in favor.

President Lisa Rowley announced at 4:06 PM that the Board meeting was temporarily adjourned. The closed session began at 4:09 PM.

President Lisa Rowley announced at 5:30 PM that all items of the closed session were covered and adjourned the closed session.

The Board reconvened the Board meeting at 5:30 PM.

President Lisa Rowley announced at 5:30 PM that the Board meeting was temporarily adjourned until 6:00 PM.

The Board of Education of Nebo School District convened the Board meeting at 6:00 PM with the following agenda:

1. OPENING
   - A. Pledge of Allegiance

2. AGENDA APPROVAL
   - A. Approval of Board Agenda

3. CONSENT AGENDA
   - A. Financial Report
   - B. Claims
   - C. Minutes of the Work Session and General Board Meeting held on October 9, 2024.
   - D. New Employees and Separations
   - E. Compulsory Attendance Exemption List
   - F. Requests for Leave Without Pay
   - G. Requests for LAND Trust Amendments
   - H. Student Educational Travel

4. PROGRAM REVIEW AND REPORT
   - A. Recognition of Academic All-State
   - B. Riverview School Presentation – Principal Bristi Poulson
   - B. PEAK Awards – Seth Sorensen & Lindsey Hughes

5. PUBLIC PARTICIPATION
   - A. Public Opportunity to Address the Board

6. ITEMS FOR BOARD DISCUSSION

7. ITEMS FOR BOARD ACTION
   - A. Consideration of Educational Support Professionals Day, Nov. 20, 2024.
   - B. Consideration of Resolution on Early and Late Open Enrollment Capacity.
   - C. Consideration of Approval of the Final 2025-2026 Academic School Year Calendar and the Tentative 2016-2027 Academic School Year Calendar.
   - D. Consideration of Policy JDCB & GBEBB – Sexual Harassment
   - E. Consideration of Request for Early Retirement Incentive Plans.

8. SPECIAL BUSINESS
   - A. Motion & Vote – Board Closed Session
   - B. Board Closed Session (Legal, Property, Personnel and/or Other Closed Session Issues)

Agenda Item 1: OPENING

Item No. 1A: Pledge of Allegiance – Desirae Gadd, student from Riverview Elementary School.

Agenda Item 2: AGENDA APPROVAL

Item No. 2A: Christine Riley presented a motion to approve the Board Agenda as presented.

Shannon Acor seconded the motion. All members present voted in favor.

Agenda Item 3: CONSENT AGENDA

Item No. 3: John Taylor reviewed items listed on the Consent Agenda and inquired of any questions from the Board. He then presented a motion to approve the following items listed on the Consent Agenda:

A. Financial Report
B. Claims
C. Minutes of Work Session & General Board Meeting held on October 9, 2024.
D. New Employees and Separations
E. Compulsory Attendance Exemption List
F. Requests for Leave Without Pay
G. Requests for LAND Trust Amendments
H. Student Educational Travel

Shauna Warnick seconded the motion. All members present voted in favor.

Agenda Item 4: PROGRAM REVIEW AND REPORT

Item No. 4A: President Lisa Rowley invited Seth Sorensen to announce the Academic All-State recipients.

Zachary Clayson	Maple Mountain	Boys Golf
Emma Thompson	Maple Mountain	Girls Cross Country
Tenley Smithson	Maple Mountain	Girls Volleyball
Lizzy Johnston	Maple Mountain	Girls Soccer
London James	Maple Mountain	Girls Soccer
McKenna Oldham	Maple Mountain	Girls Soccer
Sierra Jacobson	Maple Mountain	Girls Soccer
Aiden Cope	Maple Mountain	Boys Cross Country
Chet Baker	Maple Mountain	Boys Cross Country
Russell Fawcett	Maple Mountain	Boys Cross Country
Tanner Macias	Maple Mountain	Boys Cross Country
Alex Delgado	Maple Mountain	Football
Caide Bingham	Maple Mountain	Football
Derek Morehouse	Maple Mountain	Football
Karter Greene	Maple Mountain	Football
Alexis White	Payson	Girls Tennis
Allayna Chidester	Payson	Girls Tennis
Chelsey Hadlock	Payson	Girls Tennis
Emily Wood	Payson	Girls Tennis
Kaylie Durfee	Payson	Girls Tennis
Natalie Bell	Payson	Girls Tennis
Natalie Toone	Payson	Girls Cross Country
Averie Roundy	Payson	Girls Volleyball
Lexie Harmer	Payson	Girls Volleyball
Quincey Mathews	Payson	Girls Volleyball
Taryn Wimmer	Payson	Girls Volleyball
Noelle Muhlestein	Payson	Girls Soccer
Olivia Nielsen	Payson	Girls Soccer
Sophia Frisby	Payson	Girls Soccer
Benjamin Morrill	Payson	Boys Cross Country
Zachary Stinson	Payson	Boys Cross Country
Blane Christensen	Payson	Football
Christopher Hess	Payson	Football
Maddox Callister	Payson	Football
Jocie Neria	Salem Hills	Girls Tennis
Alexa Shutt	Salem Hills	Girls Cross Country
Lydia Wall	Salem Hills	Girls Cross Country
Brynn Bailey	Salem Hills	Girls Volleyball
Brinley Biesinger	Salem Hills	Girls Soccer

McKell Iverson	Salem Hills	Girls Soccer
Susanna Marks	Salem Hills	Girls Soccer
Henry Draper	Salem Hills	Boys Cross Country
Samuel Levie	Salem Hills	Boys Cross Country
Ashton Hansen	Salem Hills	Football
Brock Loveridge	Salem Hills	Football
Corbin Yoder	Salem Hills	Football
Callie Parker	Spanish Fork	Girls Cross Country
Jatae Bridges	Spanish Fork	Girls Cross Country
Sofia Colton	Spanish Fork	Girls Cross Country
Audrey Woolston	Spanish Fork	Girls Soccer
Brooklyn Anderson	Spanish Fork	Girls Soccer
Elsie Wise	Spanish Fork	Girls Soccer
Laney Forbush	Spanish Fork	Girls Soccer
Caleb Ryskamp	Spanish Fork	Boys Cross Country
Ashely Hardy	Springville	Girls Tennis
Analia Boyer	Springville	Girls Cross Country
Brianna Young	Springville	Girls Cross Country
Kaitlyn Sedgwick	Springville	Girls Cross Country
Savannah Galbraith	Springville	Girls Cross Country
Brooke Bergeson	Springville	Girls Volleyball
Brynlee Johnson	Springville	Girls Volleyball
Natalie Florence	Springville	Girls Volleyball
Scarlet Fullmer	Springville	Girls Volleyball
Madison Jackson	Springville	Girls Soccer
Aaron Reynolds	Springville	Boys Cross Country
Andrew Fisher	Springville	Boys Cross Country
Joseph Rees	Springville	Boys Cross Country
Easton Leavitt	Springville	Football
Ryan Bell	Springville	Football
Ryan Jackson	Springville	Football

Item No. 4B: President Lisa Rowley invited Riverview Principal Bristi Poulson to introduce her school program. Ms. Poulsen turned the time over to her student council to share a few highlights about Riverview and explain the meaning of the Riverview "RAM!" Respect, Achieve Your Best and Make Your Mark" They conclude their presentation singing "Thank You Military" to honor veterans on this special day.

Item No. 4C: Public Information Officer Seth Sorensen and Customer Experience Administrator Lindsey Hughes recognized the following PEAK Award winners;

- Tyler Hastain, Programmer, DO, nominated by RaShel Shepherd and Danny Lundell
- Lindsay Sorensen, Teacher, SFJHS, nominated by Robin White, Bryce Rowe, Jake Craig, Jonathon Lawrence and Susan Anderson
- Blain Ogden, Transportation, Brockbank, nominated by Easton, May, Max and Angela Youd
- September Clark, Teacher, SJHS, nominated by Paul Daybell
- Natalie Bailey, Secretary, Art City, nominated by Adrienne and Zed Everitt
- Charles Wallace, Teacher, MMHS, nominated by Candri Webb

Agenda Item 5: PUBLIC PARTICIPATION

Item No. 5A: Public Opportunity to Address the Board

Name	City	Schools	Topic
Darwin Deming		SHS/NEA	Pay for Performance
Elizabeth Jewkes	Salem	SHS	SEL & Curriculum
David Nielsen	Springville	SJHS	Thank You

Agenda Item 6: ITEMS FOR BOARD DISCUSSION

Agenda Item 7: ITEMS FOR BOARD ACTION

Item No. 7A: Shannon Acor presented the motion to adopt the Board Resolution acknowledging and supporting the observation of November 20, 2024 as Education Support Professionals Day in Utah.
Christine Riley seconded the motion. All members present voted in favor.

Item No. 7B: Kristen Betts presented the motion to adopt the Board Resolution approving the proposed Adjusted Capacity and Late Enrollment Threshold for each School/Program for the 2024-2025 school year, and the Maximum Capacity and Early Enrollment Threshold for each School/Program for the 2025-2026 school year.
John Taylor seconded the motion. All members present voted in favor.

Item No. 7C: Rick Ainge presented the motion to approve the Final 2025-2026 Academic School Year Calendar and the Tentative 2026-2027 Academic School Year Calendar.
Kristen Betts seconded the motion. All members present voted in favor.

Item No. 7D: Shauna Warnick presented the motion to approve Policy JDCB & GBEBB – Sexual Harassment.
John Taylor seconded the motion. All members present voted in favor.

Item No. 7E: Christine Riley presented the motion to approve the Request for Early Retirement Incentive Plans.
Rick Ainge seconded the motion. All members present voted in favor.

President Lisa Rowley announced at that all items on the agenda had been covered but that there was need to reconvene the Work session.

C. cont. Items from Superintendent

- The Superintendent review the parameters for Teacher Merit Pay and shared a letter from the Nebo Education Association opposing participation in the program.
- The Superintendent shared Nebo's response to the OpenEd Audit (My Tech High). OLAG will present the response in the Nov. 19 legislative committee meeting.
- The Superintendent mentioned the new Board Member workshop on December 7th. If any current Board Members want to attend, please let Raquel Baum know.
- The Superintendent mentioned the Board/Staff Christmas party December 4th.
- The Superintendent reminded the Board of Dale Okerland's retirement dinner on November 18th.
- The Superintendent announced and gave credit to the Nebo School Board for the generous 2% bonus each employee will receive in their November paycheck.

Agenda Item 8: Special Business

President Lisa Rowley announced at 7:17 PM that all items on the agenda were covered and asked for a motion to adjourn the Board meeting.

Shauna Warnick presented the motion to adjourn the Board meeting.
Christine Riley seconded the motion. All members present voted in favor.

The Board meeting was adjourned at 7:17 PM.

BOARD MOTION

Proposed Motion

I make the motion to adopt the Board Resolutions to initiate the notifications as required by UTAH CODE, §53G-4-402(24) for school boundary realignments involving Sierra Bonita Elementary School located in Spanish Fork and Maple Ridge Elementary School located in Mapleton.

BOARD RESOLUTIONS

RESOLVED that, after due consideration, the Board of Education of Nebo School District hereby authorizes the initiation of the notifications as required by UTAH CODE, §53G-4-402(24) for school boundary realignments involving Sierra Bonita Elementary School located in Spanish Fork, Utah, and Maple Ridge Elementary School located in Mapleton, Utah.

FURTHER RESOLVED that the Board of Education directs administrative staff to publish said notifications and comply with all other requirements for school boundary realignments according to UTAH CODE, §53G-4-402(24).

Approved: 11 December 2024

BOARD MOTION

Proposed Motion
I make the motion to adopt the Board Resolution approving the Nebo School District & Spanish Fork City Master Facility Use Interlocal Cooperation Agreement.

BOARD RESOLUTION

RESOLVED that, after due consideration, the Board of Education of Nebo School District hereby approves the Nebo School District & Spanish Fork City Master Facility Use Interlocal Cooperation Agreement between the Board of Education of Nebo School District and Spanish Fork City, in the form presented hereto, for the purpose of sharing the use and maintaining the school district's facilities and the city's facilities located in the Spanish Fork area, and to define the parties' respective duties, responsibilities, and considerations.

Background Information

In September of 2015, Nebo School District and Spanish Fork City previously approved and executed a Master Facility Use Interlocal Cooperation Agreement. The considerations and uses of the school district's and city's facilities are reviewed periodically by the Joint Governance Committee. The Master Facility Use Interlocal Agreement, including Exhibits "A" and "B", have been updated and will replace and supersede the September 2015 version of the Interlocal Agreement.

– SEE ATTACHED INTERLOCAL COOPERATION AGREEMENT –

Approved: 11 December 2024

BOARD MOTION

Proposed Motion

I make the motion to adopt the Board Resolution approving the Real Estate Contract between Nebo School District, as Buyer, and DR Horton, Inc., as Seller, for the acquisition of approximately 11.75 acres of land located in Salem, Utah (identified as Tax Serial No. 54:454:0001), for the purchase price of Three Million One Hundred Eighty-Six Thousand Dollars ($3,186,000).

BOARD RESOLUTION

RESOLVED that, after due consideration, the Board of Education of Nebo School District hereby approves the Real Estate Contract between the Board of Education of Nebo School District, as Purchaser, and D.R. Horton, Inc., as Seller, in the form presented hereto, wherein the District agrees to acquire from the Seller approximately 11.75 acres of land located in Salem, Utah (identified as Tax Serial No. 54:454:0001), for the purchase price of Three Million One Hundred Eighty-Six Thousand and 00/100 Dollars ($3,186,000.00), in accordance with the terms and conditions set forth in said Agreement, and directs legal counsel and administrative staff to complete the sale as soon as reasonably practicable subject to the satisfaction and resolution of the terms and conditions set forth in the Real Estate Contract attached hereto.

- SEE ATTACHED REAL ESTATE CONTRACT -

Approved: 11 December 2024

BOARD MOTION

Proposed Motion

Pursuant to UTAH CODE, §53E-3-403, I make the motion to adopt the Board Resolutions authorizing the establishment of the Nebo Education Foundation, a Utah Non-Profit Corporation, to assist in the development and implementation of programs to promote educational excellence and to assist in the accomplishment of other education-related objectives.

BOARD RESOLUTIONS

RESOLVED that, after due consideration, the Board of Education of Nebo School District hereby authorizes the establishment of the Nebo Education Foundation, a Utah Non-Profit Corporation, pursuant to UTAH CODE, §53E-3-403, to assist in the development and implementation of programs to promote educational excellence and to assist in the accomplishment of other education-related objectives.

FURTHER RESOLVED that the Nebo Education Foundation shall comply with Nebo School District's financial and accounting policies and procedures, the *State Money Management Act*, UTAH CODE, §57-7-1, et seq., and other requirements set forth in UTAH CODE, §53E-3-403.

FURTHER RESOLVED that the Nebo Education Foundation acquire state tax-exempt status so that its activities are exempt for all taxes levied by the State of Utah or any of its political subdivisions (UTAH CODE, §53E-3-403(2)(e)).

FURTHER RESOLVED that the Nebo Education Foundation may participate in the Utah State Risk Management Fund (UTAH CODE, §63A-4-204).

Approved: 11 December 2024

NEBO SCHOOL DISTRICT BOARD OF EDUCATION POLICIES AND PROCEDURES

SECTION: G - Personnel
POLICY TITLE: Employee Evaluations
FILE NO.: GCN
DATED: December 11, 2024

Board Approval 12/11/2024

TABLE OF CONTENTS

1. PURPOSE AND PHILOSOPHY
2. EDUCATORS
3. CLASSIFIED AND OTHER NON-LICENSED EMPLOYEES
4. TEMPORARY AND AT-WILL EMPLOYEES

1. PURPOSE AND PHILOSOPHY

Under UTAH CODE ANN. § 53G-11-504, "the performance of each school district employee [must] be evaluated annually in accordance with rules" of the Utah State Board of Education (USBE). Temporary employees and part-time employees may be excluded from the requirement. The statutory and practical requirements for employee evaluations vary among certified, classified, and administrative employees. In compliance with Utah law, to encourage and facilitate improved skill and job performance among District employees, and to govern the evaluation of employees, the Board of Education hereby adopts this policy.

2. EDUCATORS

2.1. Under Utah law each local school board is required to adopt an educator evaluation system. The District's educator evaluation system, outlined here, is its process, policy, and procedures for evaluating an educator's performance.

2.2. As used in this section, the term "educator" does not include the superintendent or an individual who works less than three hours per day or is hired for less than half of a school year. The term "educator" is defined in UTAH CODE ANN. § 53G-11-501 and includes an individual employed by the district who is required to

2.2.1. hold a Professional Educator License issued by USBE (including administrators who hold a USBE license);

2.2.2. hold an Associate Educator License issued by USBE and be progressing through a university program or an APPEL program:

2.2.2.1. through the USBE APPEL program for special education licensing, or

2.2.2.2. through Nebo School District for all other license/endorsement areas;

2.2.3. hold an LEA-specific license through Nebo School District and be progressing through the requirements for that license.

2.3. As required by Utah law, the District's educator evaluation system is developed in consultation with a joint committee. The Board has established the Joint Educator Evaluation Committee (JEEC). The JEEC consists of an equal number of classroom teachers, parents, and administrators appointed by the Board. The committee will meet when needed as determined by the superintendent or his/her designee.

2.4. The educator evaluation system includes both formative and summative evaluations.

2.4.1. A formative evaluation is a planned, ongoing process that allows educators to engage in reflection and growth of professional skills related to the Utah Effective Teaching Standards. It is designed and used to promote growth in a person's performance. An administrator conducting a formative evaluation may review applicable and available evidence such as observations, evidence of professional growth related to the Standards, stakeholder input, and evidence of student growth. This information may be used as a basis to carry forward a summative evaluation rating from the most recent summative evaluation or serve as the basis to conduct a summative evaluation.

2.4.2. A summative evaluation is an evaluation by a supervisor that results in a summative evaluation rating of the educator's performance. The rating may inform decisions on salary, continued employment, personnel assignments, transfers, or dismissals.

2.4.2.1. The summative evaluation rating means an annual rating of an educator's performance that assigns one of three levels, that may be defined as follows:

2.4.2.1.1. Level One: The educator did not meet performance expectations;

2.4.2.1.2. Level Two: The educator partially met performance expectations by demonstrating evidence of continued professional growth or demonstrating evidence of student academic growth;

2.4.2.1.3. Level Three: The educator met performance expectations by demonstrating evidence of continued professional growth and demonstrating evidence of student academic growth.

2.4.2.2. A summative evaluation must consider multiple inputs, including the following:

2.4.2.2.1. Self-evaluation of performance in relation to the Utah Effective Educator Standards;

2.4.2.2.2. Student and parent input;

2.4.2.2.3. For administrators, teacher input, including on the effectiveness of evaluating employee performance in a school or school district for which the administrator has responsibility;

2.4.2.2.4. Results of multiple observations done with tools aligned to the Utah Effective Educator Standards (an observation is a formal or informal visit made by an administrator to an educator's classroom for the purpose of gathering formative information, providing feedback for growth, and informing decisions related to the educator's summative evaluation);

2.4.2.2.5. Evidence of student academic growth, as specified by the school district; and

2.4.2.2.6. Other indicators of professional improvement as specified by the school district.

2.4.2.3. Year-end state testing data may not be used in determining an educator's summative evaluation rating.

2.4.2.4. Data from a student who is chronically absent may not be used in determining an educator's summative evaluation rating.

2.5. All provisional educators will receive one summative evaluation each year until they receive career status. By February 15 of each year, the principal will submit the summative evaluations for all provisional educators to the Department of Human Resources.

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2.6. Each school year, at least fifteen (15) calendar days before conducting any educator's first evaluation, a school's administration shall provide the educators within the school an orientation on the District's educator evaluation system. The orientation is typically a group meeting with all educators from a school. The orientation must provide educators with the following:

2.6.1. Notification of the evaluation process;

2.6.2. Access to relevant evaluation instruments; and

2.6.3. Notice of potential consequences, including discipline and termination, if an educator fails to meet performance expectations.

2.7. Educators will be evaluated on the Utah Effective Teaching Standards adopted by the USBE.

2.8. The District will use an evaluation cycle extending up to four years, which includes:

2.8.1. A summative evaluation at least once every four years;

2.8.2. An annual formative evaluation, including:

2.8.2.1. At least one observation conducted by an administrator;

2.8.2.2. Additional observations, at the discretion of the administrator, which may be provided by an individual designated by the administrator; and

2.8.2.3. A planned ongoing process for the educator to engage in reflection and growth related to the Utah Effective Teaching Standards.

2.8.3. At the discretion of an educator's supervisor, more frequent summative evaluations.

2.9. Evaluator Reliability

2.9.1. Utah law requires school districts to establish an evaluator reliability process. District administration is authorized to establish an evaluator reliability process in accordance with Utah law and with this section.

2.9.2. The District will provide ongoing professional development opportunities for all evaluators that

2.9.2.1. identify criteria for assigning evaluation ratings and improve evaluator proficiency in recognizing the criteria;

2.9.2.2. assures evaluators understand the Utah Effective Teaching Standards;

2.9.2.3. gives evaluators an opportunity to demonstrate their abilities to rate an educator in accordance with the Utah Effective Teaching Standards; and

2.9.2.4. designates qualified evaluators as certified.

2.9.3. All educators shall be evaluated by certified evaluators. The term "certified evaluator" has the same meaning as defined in UTAH ADMIN. CODE R277-323 and means an educator who has received training in evaluating educator performance and demonstrated competency in using an educator evaluation tool to rate educator performance according to established standards.

2.10. Requesting a Review

2.10.1. An educator who is not satisfied with a summative evaluation may request a review of the evaluation. The request must be made within 15 calendar days after receiving a copy of the final summative rating and accompanying documentation that were submitted to the

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Department of Human Resources. The request must be submitted in writing to the educator's principal or the Department of Human Resources.

2.10.2. Upon receipt of a written request for a review, the District will conduct a review of the educator's summative evaluation in accordance with UTAH ADMIN. CODE R277-523.

3. CLASSIFIED AND OTHER NON-LICENSED EMPLOYEES

3.1. Utah law requires school districts to adopt policies for the evaluation of classified and other non-licensed employees. The evaluation of classified and other non-licensed employees shall contain the following components.

3.1.1. All classified and other non-licensed employees shall be evaluated at least annually.

3.1.2. Each classified or non-licensed employee shall be evaluated using an employee appraisal system selected by the superintendent or designee.

3.1.3. Each classified or non-licensed employee shall be evaluated by the employee's principal, another appropriate administrator, or the principal's or administrator's designee.

3.1.4. Classified and other non-licensed employees may use the grievance procedures found in the applicable employee handbook to allege and seek redress for violations of District policy in the evaluation process. However, employees may not use the grievance procedures merely to allege disagreement with the results of the evaluation.

3.2. Documentation of employee evaluations shall be maintained by the Department of Human Resources and may be considered in making decisions regarding transfers, promotions, reductions in staff consistent with Nebo School District Policy GCPF *Reduction in Force*, and dismissal consistent with Nebo School District Policy GCPD *Employee Discipline, Administrative Leave, and Orderly Termination*.

3.3. Classified and other non-licensed employees are subject to an evaluation at any time and may request an evaluation at any time.

3.4. Letters of commendation and other written reports to document outstanding job performance are encouraged.

3.5. All performance documentation letters or reports should be submitted to the District for placement in the employee's personnel file.

3.6. Before submission to the Department of Human Resources of any documentation related to an employee's evaluation, including letters and reports, each employee shall have an opportunity to review the documentation, sign it, and to keep a copy. Such signature indicates only that the employee has read the materials and is aware of the contents.

3.7. If the employee feels that any performance documentation submitted by the supervisor is incomplete, inaccurate, or unfair, the employee shall have the right to submit to the District office within ten (10) days the employee's own written statement which has been signed by the supervisor and placed in the file. Such signature indicates only that the supervisor has read the material and is aware of the contents.

4. TEMPORARY AND AT-WILL EMPLOYEES

4.1. "At-will employee" means an individual employed by the District whose employment may be terminated at any time, with or without cause. Any classified employee employed at less than twenty (20) hours per week in any position is an at-will employee in that position. Any certified or administrative employee employed at less than 0.5 FTE is an at-will employee.

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4.2. Temporary and otherwise at-will classified employees are not subject to the requirements of this policy. However, supervisors are encouraged and authorized to conduct evaluations of temporary and at-will classified employees.

EXHIBITS
None

REFERENCES
UTAH CODE ANN. § 53G-11-501
UTAH CODE ANN. § 53G-11-504
UTAH ADMIN. CODE R277-323
UTAH ADMIN. CODE R277-329
UTAH ADMIN. CODE R277-330
Nebo School District Policy GCPD *Employee Discipline, Administrative Leave, and Orderly Termination*
Nebo School District Policy GCPF *Reduction in Force*
Nebo School District Policy GDA, *Classified Employee Job Review*

FORMS
None

HISTORY
Revised 11 December 2024 – repealed and replaced due to changes to USBE rules.
Revised 8 November 2017 – per HB 231 (2017), removed requirement for two annual evaluations of provisional employees; removed formulaic calculation of final summative rating; removed requirement that only management team be certified evaluators; added recertification process every three years; removed certain requirements for evaluation of administrators repealed by HB 231; made technical changes.
Adopted 11 May 2016 – previous policy had been repealed in 2014, now reinstated to better comply with new laws, including SB 64 (2012), USBE implementing rules, and subsequent amendments.
Repealed: 14 May 2014 – repealed, and employee evaluation requirements and procedures moved to applicable employee handbooks which were adopted same day as the repeal of GCN.
Adopted or revised August 1987.

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NEBO SCHOOL DISTRICT BOARD OF EDUCATION POLICIES AND PROCEDURES

SECTION: **E – Support Services**
POLICY TITLE: **Child Nutrition Programs**
FILE NO.: **EF**
DATED: **December 11, 2024**

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1. PURPOSE AND PHILOSOPHY

1.1. The District provides meals to students under the National School Lunch Program and the School Breakfast Program. Meal charges under these programs are necessary to cover the costs of meals provided to students. The U.S. Department of Agriculture has directed school districts to adopt written policies governing the collection of unpaid meal charges.

1.2. The success of these programs and services depends on parents paying the associated charges. The District strives to provide students with meals despite the inability of some parents to pay. Parents struggling with the financial burden of meal charges may apply for free and reduced price meals as outlined below, and those who qualify may receive assistance. This policy is adopted to minimize the amount of unpaid meal charges and to establish procedures for collecting them. The policy aims to ensure that employees, students, and parents have a shared understanding of the expectations for payment and collection of meal charges.

2. DEFINITIONS

2.1. **Automated Meal Payment System**: The District's digital application or web-based system which allows parents to deposit funds into their students' meal accounts.

2.2. **Collection Efforts**: Using a collecting agency or other means to collect unpaid meal balances.

2.3. **Delinquent**: A student meal fund account that shows a balance owed.

2.4. **Non-Program Food:** A meal or food component that does not meet the USDA regulations and may not be claimed for payment from the USDA. Examples include adult meals, second meals, extra milk, separate meal components, non-enrolled children meals, classroom snacks, school community events, etc.

2.5. **Non-Sufficient Funds (NSF)**: The status of a bank account upon which is drawn a check when the check cannot be honored because insufficient funds are available in the account. An NSF check is also commonly known as a bad check or a bounced check.

2.6. **Parent**: A student's parent, legal guardian, or person acting as the parent for school purposes.

2.7. **Point of Service**: The place in the line where meal payments and counting of reimbursable meals occurs.

2.8. **Reduced Price Meal**: A meal served to a student whose parents have qualified, based on federal standards, to have their child receive a reduced price meal.

2.9. **Reimbursable Meal**: A meal which meets the U.S. Department of Agriculture regulations and may be claimed for payment from the U.S. Department of Agriculture.

3. PROGRAM INFORMATION

3.1. Parents may obtain information about the District's child nutrition program and apply for free and reduced price meal benefits on the District website or by contacting the Child Nutrition Department during regular school hours.

3.2. In conjunction with student registration, each school will provide information to parents regarding:

3.2.1. The school meal programs offered;

3.2.2. Prices for student meals, adult meals, and extra milk;

3.2.3. Payment options for meals, including, if applicable, the use of discretionary school funds to pay for meals;

3.2.4. Application procedures to qualify for free and reduced price meals; and

3.2.5. This policy and any other delinquent meal account practices used by the school.

3.3. Schools and the District Child Nutrition Department may send reminders to parents of the payment options and program policy throughout the school year. Schools and the District Child Nutrition Department may use various reasonable and effective means of communication to contact parents, including but not limited to student handbooks, newsletters, announcements, lunch menus, emails, text messages, or telephone calls.

4. SCHOOL MEALS

4.1. All reimbursable meals shall meet the minimum nutrition standards required by the U.S. Department of Agriculture's (USDA) National School Lunch and Breakfast Program and 2010 Healthy Hunger-Free Kids Act regulations, including 7 C.F.R. 210 and 7 C.F.R. 220.

4.2. The requirement in paragraph 4.1 does not apply to medically authorized special needs diets.

4.2.1. The Child Nutrition Department will comply with the USDA's disability requirements for modified diets when a student has a documented disability and the state-approved Medical Statement to Request Special Meals, Accommodations, and Milk Substitutions form has been completed.

4.2.2. The Child Nutrition Department may, at its discretion, grant requests based on non-disability medical conditions.

4.2.3. Accommodations will be made on a case-by-case basis upon receipt of a completed request form.

4.2.4. Parents should coordinate with their student's school nurse, Section 504 team leader, and the District's dietician when making a request for special meals or accommodations.

4.2.5. The District's school lunch menus are available on the District website.

4.3. The price for a paid meal shall comply with the federal Paid Lunch Equity guidelines and be approved by the Board.

4.4. The price for non-program foods must be sufficient to cover the full cost of the food, labor, equipment and program operations in accordance with federal regulations.

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4.5. The Child Nutrition Department must ensure that food storage, preparation, and service are in accordance with federal regulations found at 7 C.F.R. 210.13 and state and local sanitation and health standards, including ensuring safeguards against theft, spoilage, and other loss.

5. FREE AND REDUCED PRICE MEALS

5.1. Parents are encouraged to apply online for free and reduced priced meals. Applications are available in a variety of languages on the USDA website. The school must provide paper applications for parents who do not have access to online forms.

5.2. If the student's family receives benefits from the Special Nutrition Assistance Program (SNAP), the Family Employment Program (FEP), or the Food Distribution Program on Indian Reservations (FDPIR), the household qualifies for meals at no charge. Once the school receives notice of the student's or family's eligibility based on participation in one of these programs, the family does not have to complete or submit a free and reduced price meal application. The Child Nutrition Department will communicate in writing with the parents that their students are eligible for free meals. If a parent or family qualifies under one of these programs and has not received such a letter before school starts, the parent should contact the Child Nutrition Department.

5.3. The school may complete an application for free and reduced price meals on behalf of the parents if school personnel have knowledge of the family's financial circumstances. The Child Nutrition Department will notify the parents that an application has been completed on their behalf.

5.4. Families can apply for free and reduced price meals at any time during the school year.

5.5. If a student repeatedly has no money in his or her meal account, and no meals are sent from home for the student, school administrators and Child Nutrition Department staff will consider the circumstances in the home and may contact the District's Student Services Department and/or the Utah Division of Child and Family Services.

5.6. Employees must maintain the confidentiality of the identities of participants in the free and reduced price meal program.

5.7. Students experiencing homelessness as described in the McKinney-Vento Education Assistance Act, 42 U.S.C. 11431, et seq., and meeting the criteria outlined in Nebo School District Policy JECC, *Students in Homeless Situations*, are eligible for free meals and are not required to submit a separate application under this policy. Documentation of McKinney-Vento status may be provided to the Child Nutrition Department.

6. PAYMENT

6.1. It is the parents' responsibility to ensure that their student has money in his or her meal account.

6.2. Meals can be paid for using the District's automated online meal payment system or at the school or District Administration Office with cash, check, or credit card. Meal payments will be accepted at the school office or by the school lunch clerk. Payments should clearly indicate the account to which the funds should be credited, especially if a parent has multiple children at one school, in which case the payment must indicate which student's account should be credited and the amount to be credited to that student's account.

6.3. A school may choose not to accept personal checks from parents who have previously provided a check that was returned from their bank for any reason, including insufficient funds.

6.4. If a student qualifies for free meals, no payments are due for the reimbursable meal. If a student qualifies for reduced price meals, no payments beyond the reduced price are due for the reimbursable meal. However, in both instances, payment will be required for any additional food purchases beyond the reimbursable meal or for balances incurred prior to the student qualifying for free or reduced price meals.

6.5. Each month, the school lunch clerk and the school finance secretary must compare totals of funds received at the school and, once reconciled and within fifteen (15) days of month end,

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forward all funds received in the prior month to the District Child Nutrition Department along with a report clearly distinguishing the amount of student sales and adult sales.

7. NSF CHECKS

Utah law provides specific notice requirements and collection procedures after receipt of an NSF check. Therefore, a school may notify the Legal Department immediately upon receiving an NSF check. In addition, a person who knowingly issues a bad check may be guilty of a crime. The Legal Department may notify law enforcement if it has reason to believe a person has knowingly issued to a school or the District an NSF check.

8. SERVING STUDENTS WITH INSUFFICIENT OR NEGATIVE MEAL ACCOUNT BALANCES

8.1. A student shall not be denied a full, reimbursable meal based solely on the student's meal account being delinquent or containing insufficient funds to pay for the meal.

8.2. School staff will exercise sensitivity and confidentiality in serving students with insufficient funds or delinquent meal accounts. Employees should communicate with parents about insufficient funds or delinquent meal accounts and should generally avoid communicating with students about their accounts. Employees shall not subject a student to embarrassment or ridicule based on the student's meal account balance.

8.3. Students shall not be physically segregated nor discriminated against based on meal account balance or eligibility for free or reduced price meals.

8.4. The names or other identifying information of students eligible to receive free or reduced price meals shall not be published or posted in any manner, and there shall be no overt identification of any such students by any means.

8.5. A student shall not be denied a meal as a form of discipline.

9. COLLECTION OF DELINQUENT MEAL ACCOUNTS

9.1. Communication about payments for school meals should be directed to a student's parents. In general, employees should not ask students for meal payments or ask them to remind their parents to send money for their meal accounts.

9.2. Sometimes a student's account balance reaches zero ($0.00). A student will not be denied a meal for insufficient funds. A student account with insufficient funds to pay for a meal will continue to be charged each time the student receives a meal, thus incurring a balance owed and becoming delinquent. A delinquent meal account is a debt owed by the student's parent that can be collected by the District.

9.3. At least once each week the school lunch clerk will notify the parents of all students at the school whose meal account balances show a debt for three (3) or more unpaid meals.

9.4. At least once every two weeks the District Child Nutrition Department will contact the parents of all students whose meal account balances show a debt for ten (10) or more unpaid meals. The school lunch clerks may continue notifying parents as outlined in paragraph 9.3 even if the parents are also receiving a notice under this paragraph.

9.5. The school principal, assistant principal, or school secretary may contact the parent of any student whose meal account balance becomes delinquent at any time and will contact the parent of any student whose meal account balance shows a debt of twenty (20) or more unpaid meals. This communication should inform the parent that full payment is due and that the District Child Nutrition Department may begin collection efforts.

9.6. The District Child Nutrition Department may send written notice to the parent of a student whose meal account balance shows a debt for thirty (30) or more meals. The notice should inform the parent that the District Child Nutrition Department will begin collection efforts, including employing a collection agency, if the debt is not paid by a specified date.

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9.7. The District Child Nutrition Department may send written notice to the parent of a student whose meal account is delinquent and who has been unenrolled or who the parent intends to unenroll from the school, whether to move, transfer to another school, or for other reasons. The notice shall inform the parent that the District Child Nutrition Department will begin collection efforts, including employing a collection agency, if the debt is not paid by a specified date.

9.8. If written notice has been sent as described in paragraph 9.6 or 9.7 and the debt is not paid by the date specified, the District Child Nutrition Department may assign the debt to a collection agency with which the District has contracted or may file a civil action in court to collect the debt.

9.9. Upon assignment of the debt to a collection agency, the Child Nutrition Department should transfer local funds from either donated funds or from District subsidy sufficient to cover the delinquent balance. In no case should state or federal funds designated for the Child Nutrition Program be used to satisfy delinquent accounts.

9.10. If the debt is collected, in part or in full, the collected funds shall be credited to the District Child Nutrition Department.

9.11. The Child Nutrition Department will determine when to designate a delinquent account as bad debt and cease collection efforts, in compliance with federal laws and regulations regarding bad debt as defined by the USDA. A delinquent account remains collectable until the Child Nutrition Department designates it as bad debt under USDA regulations.

10. CONSEQUENCES OF DELINQUENT MEAL ACCOUNTS

Schools may deny certain privileges to students whose meal account balances are delinquent. A student with delinquent meal charges may be denied the opportunity to participate in graduation ceremonies, attend reward activities, or receive a yearbook early.

EXHIBITS
None

REFERENCES
McKinney-Vento Education Assistance Act, 42 U.S.C. 11431, *et seq.*
7 C.F.R. 2107 C.F.R. 210.13
7 C.F.R. 220

FORMS
None

HISTORY
Revised: 11 December 2024 – updated process for notice and collection of debt; added free meals without application under McKinney-Vento Act.
Revised: 13 December 2023 – added reference to federal regulations; made technical changes; repealed Policy EFAAA, *Discarding of Outdated or Spoiled Food Products* (1980), and EFB, *School Food Services Free and Reduced Price Meals Policy Statement* (1979) because incorporated here.
Revised: 10 October 2018 – simplified process for collecting delinquent meal charges to align with collection of other student debts.
Adopted: 12 April 2017

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