USD Board Work Session - Dec 10 2025 Agenda

Wednesday, December 10, 2025 at 4:00 PM
826 South 1500 East Naples, UT

3.01 Policies for Approval on First Reading: 115 - 127

A. 005.1120 Special Program Compensation (for Elimination) – Dr. Mistalyn Leis, Human Resources Director 005.1120 Special Program Compensation First Reading.pdf

005.1120 Special Program Compensation

B. 002.0100 Powers and Duties – Dr. Rick Woodford, Superintendent

002.0100 Board Legal Status: Powers and Duties USD Board Memorandum_Policy 002.0100_12-2025 (1).pdf

C. 002.0220 Board Members: Elections and Redistricting – Dr. Rick Woodford

002.0220 Board Members: Elections and Reapportionment USD Board Memorandum_Policy 002.0220_12-05-2025.pdf

D. 005.0545 (NEW) Exchange Visitor Program – Dr. Mistalyn Leis

005.0545 Exchange Visitor Program (NEW) 005.0545 Board Memo First Reading.pdf

3.02 Policies for Approval on Second Reading: 128 - 150

A.001.0300 Impact Aid Policy – Troy Timothy, Business Administrator

2025.12.05 Board Memorandum 001.0300 Impact Aid Policy Review.pdf

B. 004.1100 Public Hotline and Complaint Response - Troy Timothy

2025.12.05 003.1100 Hotline _ Complaint Resolution Memo.pdf

C. 007.0230 Bullying and Hazing - Ryan Maughan, Special Programs Director

007.0230 Bullying and Hazing (2nd Reading) 007.0230 (2nd Reading) Board Memo25-26.pdf

D. 007.0810 Attendance - Ryan Maughan

007.0810 Attendance (2nd Reading) 007.0810 (2nd reading)Board Memo25-26.pdf

4. INFORMATIONAL/DISCUSSION ITEMS

4.01 FY27 Budget Calendar - Troy Timothy 151 - 153

FY27 Budget Calendar.pdf

4.02 School Land Trust Annual Board Training - Jayme Leyba, Elementary Education Director 12_10_25 School Land Trust 154 - 156

Training.pdf Purpose of the School LAND Trust Program.pdf

4.03 Committee Reports - Dave Chiver, Board President

5. ADJOURNMENT

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Uintah School District
Board of Education
Uintah County, Utah

Work Session Pending Meeting Minutes

These meeting minutes are "pending minutes" as that term is used in Utah Code Annotated section 52-4-203. That means the Uintah School District Board of Education has not yet approved them, and they are subject to change until the Board approves them.

Date: November 12, 2025
Time: 3:37 p.m. – 5:28 p.m.
Location: Eagle View Elementary
301 N 5750 East, Roosevelt, Utah

Board Members Present:
- Dave Chivers, President
- Tawnya McKee, Vice President
- Todd Massey
- Denise Maynard
- Robin McClellan

Executive Staff Present:
- Dr. Rick Woodford, Superintendent
- Troy Timothy, Business Administrator
- Ryan Maughan, Director of Special Services
- Dr. Mistalyn Leis, Human Resources Director
- Jayme Leyba, Director of Elementary Education
- Jim Munford, District Arts Coordinator

Minutes recorded by Holly Chivers, Business Administrator's Secretary.

1. Introduction/Opening

1.01. Welcome/Call to Order

Troy Timothy welcomed attendees and introduced the Board. President Chivers offered opening remarks and called the work session to order at 3:37 p.m.

1.02. Reverence

The reverence was offered by Board Vice President, Tawnya McKee.

2. Policy Revisions

2.01. Policies for Approval on First Reading

A. **001.0300 Impact Aid Policy**

Mr. Timothy reported that the District completes an annual review of the Impact Aid Policy, as required under federal guidelines and as part of its continued partnership with the local Tribal community. Impact Aid provides federal funding in lieu of property tax dollars not collected on federal Indian lands, helping ensure equitable education opportunities for all students. The last review occurred in December 2024, and no changes are recommended at this time.

Member McClellan asked whether data regarding Native American participation in classes and programs would be provided. Mr. Timothy confirmed that the District's program has been consistent and that data collection is ongoing, adding that the District certifies equal treatment for all students.

B. 004.1100 Public Hotline and Complaint Response

Mr. Timothy presented updates to this policy. A recent audit identified deficiencies in the current version, which had previously been housed under Business and Finance. After reviewing the USBA model policy and applicable laws, the policy will now be categorized under Administrative (003). Revisions broaden the range of complaints eligible for hotline reporting and align language with state models to improve transparency and accountability. A hotline link has been added to the District and school websites.

Member McClellan asked whether Board members would receive onboarding training related to the policy. Mr. Timothy noted that the Business Department will coordinate with Human Resources to assign required training as needed.

C. 007.0230 Bullying and Hazing Policy

Director Ryan Maughan explained that the policy was initially revised last year; however, due to legislative updates, further revisions are required. Changes to Section 5.4 clarify reporting requirements and procedures. Mr. Maughan noted that additional clarifications will be included for the second reading.

President Chivers requested a redline copy of the updated policy for the next meeting.

D. 007.0810 Attendance Policy

Mr. Maughan presented updates prompted by noncompliance findings and anticipated future legislative changes. Revisions include updates to Section 2.0 on compulsory attendance, truancy notifications, and attendance requirements for students ages 6–11.

Dr. Woodford emphasized that this version will likely be temporary, pending legislative action.

Member McClellan recommended refining some language for clarity.

2.02. Policies for Approval on Second Reading

A. 005.0640 Leaves of Absence for Career Development

Dr. Leis explained that this policy consolidates and replaces two existing policies governing career development and medical leaves. The merged policy clarifies submission procedures, qualifying criteria, and the Board's approval role. She added that due to the comprehensive restructuring, a redline was not provided.

B. 005.0680 Leave of Absence (For Elimination)

This policy is recommended for elimination due to its incorporation into the revised 005.0640 policy.

3. Items Requiring Future Board Action

3.01. Minutes

A. October 8, 2025, Pending Work Session and Business Meeting Minutes

Mr. Timothy presented the pending minutes from the October 8, 2025 Work Session and Business Meeting. Member McClellan asked whether it was necessary to record the time the Board returned to regular session. Troy clarified, after consulting Utah Open and Public Meetings guidelines, that such detail is not required, though it will be included in future minutes for consistency.

No further concerns were noted, and the Board was advised to approve the minutes as presented.

3.02. Contracts Needing Board Approval

There were no contracts requiring Board approval this month.

3.03. School Land Trust Plan Amendment

Mr. Leyba reported that Naples Elementary requested a minor amendment to reallocate unspent salary funds to classroom needs. The change does not alter the plan's intent but requires Board review.

3.04. PBIS Plans 2025-2026

Mr. Maughan presented annual Positive Behavioral Interventions and Supports (PBIS) plans. All schools have active plans, and changes from the prior year were minimal. He noted that one plan contained an incorrect header but otherwise reflected accurate content.

4. Informational/Discussion Items

4.01. Holiday Gift Certificates

Mr. Timothy reviewed the annual employee holiday voucher, set at $60 this year (increased from $50 due to inflation). Eligibility criteria were explained. Estimated cost is $50,000–$55,000, already budgeted. President Chivers clarified that no separate Christmas certificate will be issued.

4.02. Gifted and Talented

Mr. Maughan introduced District Arts Coordinator Jim Munford, who provided required annual information on Gifted and Talented programs. Mr. Munford stated that the presented material would serve as documented evidence for State reporting. He answered questions from the Board; no further discussion.

4.03. Committee Reports

- **Facilities:**

From the Facilities Committee, President Chivers reported that work continues on the removal of the blue buildings and the remaining shed at UMS, and that the cement pads will remain in place as a cost-effective option for future projects.

The Committee also discussed the bid award for the CEC demolition. All items have been cleared from the site, and demolition is now underway. For transparency, he noted that although $500,000 had been budgeted for the project, the final awarded bid was approximately $270,000. Allred Paving is the contractor completing the work, which will extend through the winter.

He also reported that the baffling at the preschool was installed incorrectly and will need to be redone.

Additionally, the walking path project at the new preschool was awarded to GBW Construction, and the new parking lot at the former District Office site near Vernal Middle School is now finished. President Chivers encouraged Board members to visit the completed site.

- **UBTech Board of Trustees (Member McClellan):**

Member McClellan reported on the UBTech Board of Trustees, noting that UBTech announced graduating more students in 2025 than in any previous year. She also highlighted the establishment of a significant scholarship associated with the Haslem Wing naming and shared that a nail technician program will open at the Vernal campus in 2026.

- **Uintah Schools Foundation (Member McClellan):**

From the Uintah Schools Foundation, Member McClellan shared that Mat and Savanna Shaw will perform on December 8, with Uintah School District employees receiving a 20 percent discount on admission. She noted that nearly $9,000 has recently been awarded to teachers for classroom use through Foundation grants.

- **USBA Region 5 Board of Directors (Member McClellan):**

Member McClellan reminded members to complete their Master Board Certification by December 1 and noted that the Legislators' Luncheon is scheduled for December 11 at Swain's. She also mentioned the upcoming USBA Annual Conference in January, as well as information regarding the NSBA Conference.

The USBA Board of Directors, instead of exchanging individual gifts, will be donating gifts within their respective districts. In addition, the Class of 1993 will be contributing a tree to the Trees for Charity event

- **Finance Committee**

Member Massey summarized discussions regarding transportation and fleet operations, including the possibility of extending bus mileage limits and exploring the use of outside contractors for minor maintenance work. Updates were also provided on any potential plans for unused Teen Center funding, with clarification provided by Mr. Timothy. Member Massey noted a decrease in Dual Language Immersion (DLI) funding and improvements in Child Nutrition following previous deficit spending. He also reported that bond and investment performance remains strong at approximately 5.4 percent, with no anticipated audit findings.

- **Audit Committee**

Member Maynard provided the Audit Committee report, stating that the District remains in a strong financial position and that bonds are expected to be fully paid within two years. Three Child Nutrition sites were audited and found to be in good standing. She commended District Controller, Rodrigo Jurado, Mr. Timothy, and the Business Department for their work.

The Audit Committee plans to meet twice next year to focus more fully on training.

Dr. Woodford thanked all departments for their continued collaboration as the District refines processes and improves operational efficiency.

5. Closed Session

President Chivers stated a need to enter closed session.

Motion: Vice President McKee moved to enter closed session for the following purposes:

- Discussion of the character, professional competence, or physical/mental health of an individual;
- Strategy session regarding pending or reasonably imminent litigation; and
- Strategy session regarding the purchase, exchange, or lease of real property.

Member Massey seconded.

Roll Call Vote:

Maynard – Aye
McClellan – Aye
Massey – Aye
McKee – Aye
Chivers – Aye

The motion passed unanimously.

The Board entered closed session at 4:27 p.m. and returned to open session at 5:28 p.m.

Motion: Member Massey made a motion to resume the work session and Member McClellan seconded.

Vote: Five in Favor: Members Chivers, McKee, Maynard, McClellan, and Massey.

The motion passed unanimously.

6. Adjournment

Motion: Member Maynard moved to close the work session. Member Massey seconded.

Vote: Five in Favor: Members Chivers, McKee, Maynard, McClellan, and Massey.

The motion carried unanimously and the work session concluded at 5:28 p.m.

Uintah School District
Board of Education
Uintah County, Utah

Annual Impact Aid Pending Meeting Minutes

These meeting minutes are "pending minutes" as that term is used in Utah Code Annotated section 52-4-203. That means the Uintah School District Board of Education has not yet approved them and they are subject to change until the Board approves them.

Date: November 13, 2024
Time: 5:30 p.m. – 6:04 p.m.
Location: Eagle View Elementary
301 N. 5750 E. Roosevelt, UT 84066

Board Members Present:
- Dave Chivers, President
- Tawnya McKee, Vice President
- Todd Massey
- Denise Maynard
- Robin McClellan

Executive Staff Present:
- Dr. Rick Woodford, Superintendent
- Troy Timothy, Business Administrator

Others Present:
- Chris Jones, Principal, Eagle View Elementary
- Emily Arnold, Principal, Lapoint Elementary

Minutes recorded by Holly Chivers, Business Administrator's Secretary.

1. Annual Impact Aid Meeting

A. Welcome

President Chivers called the Annual Impact Aid Meeting to order and announced adjustments to the agenda. Due to unforeseen circumstances, the scheduled Red Spirit singers and Tribal Royalty were unable to attend, and the planned program was canceled. He stated that the meeting would proceed with its intended business. Superintendent Dr. Rick Woodford then offered opening remarks.

B. Pledge of Allegiance

Principal Mallory Hoffart, Maeser Elementary, led the Pledge of Allegiance.

C. School Reports

Eagle View Elementary

Principal Chris Jones presented on behalf of EVE and expressed appreciation for the meeting attendee's understanding regarding the unfortunate program cancellations due to a funeral.

Principal Jones reviewed the purpose of Impact Aid, explaining that these federal funds offset local tax revenue not collected from federal lands—including Tribal trust lands and military installations—to ensure equitable educational opportunities for students residing on those lands.

He highlighted several student opportunities from the year, including meeting astronaut Ricky Arnold at UBTech, a recent trip to Utah State University, and an upcoming student-led food drive that aligns with the school's service-learning goals. He noted that the Ute Indian Tribe donated five Thanksgiving dinners in support of this project.

Principal Jones then presented student performance data. He shared recent RISE ELA results and multi-year proficiency trends, emphasizing steady growth as the school continues recovery efforts following COVID-19 learning loss. He addressed Native American student proficiency specifically, noting that scores remain lower than overall proficiency rates. To improve outcomes, the school has expanded Tier 1 instructional interventions, incorporated support from outside specialists, and adopted strategies designed for language development. He observed that some students face articulation challenges or are nonverbal, which affects learning, and described instructional adjustments underway to address these needs.

He also reported a decrease in bullying incidents following implementation of the Second Step program districtwide. Only one qualifying bullying report has been received this year, noting that bullying requires repeated incidents to meet the definition.

Lapoint Elementary

Principal Emily Arnold presented Lapoint Elementary's updated mission statement and highlighted schoolwide and community activities, including the annual "Walk to School" event and student gardening projects. She discussed professional learning efforts focused on supporting singleton teachers within the PLC framework.

Principal Arnold provided student achievement data showing consistent upward trends in math and reading, including Acadience Reading results. She outlined current intervention practices and recent celebrations, such as visits from local veterans and the Red Spirit Drum Group. In response to questions, she stated that approximately 30% of Lapoint's students are Native American.

Dr. Woodford commended both principals for their leadership and the progress demonstrated in their schools.

D. Impact Aid Report

Mr. Timothy presented the annual Impact Aid report and read a prepared statement outlining the purpose of the program and the District's required consultation with Tribal officials and parents of Native American students residing on Indian lands.

He summarized results from the 2025 Impact Aid Survey. Initial participation was low, with one response received before the deadline extension; seven responses were ultimately submitted. Respondents generally indicated that they feel welcome visiting their child's school and maintain positive relationships with staff. Areas identified for improvement included:

- Strengthening communication between teachers and parents
- Providing more timely updates on school events
- Increasing awareness of counseling, tutoring, and extracurricular services
- Improving access and responsiveness of school staff

Troy noted that survey participation continues to be a challenge. Although email is the Tribe's preferred communication method, responses have been limited. The District will revisit communication strategies, including expanded in-person outreach.

In response to the feedback, the District will:

- Reinforce staff communication and parent engagement expectations
- Enhance online communication through social media and new school messaging software
- Publish a summary of student services available at each school
- Review front office accessibility for parent meetings
- Continue professional development in cultural competency and equitable practices

Mr. Timothy thanked the Ute Indian Tribe Education Department and families for their partnership and emphasized the District's commitment to continued collaboration through Impact Aid and Title VI programs.

E. Patron Input

No patron comments were submitted.

Principal Jones noted that, in discussions regarding low participation from the Native community, EVE has a high eligibility rate for students with autism across all populations. He expressed appreciation for ongoing collaboration with Tribal leaders and partner agencies to better support students with disabilities.

Dr. Woodford added that the Impact Aid Policy had been reviewed earlier during the work session and would proceed to a formal motion during the following business meeting.

F. Adjournment

President Chivers entertained a motion to close.

Motion: Vice President McKee motioned to close, with Member Massey seconding.

Vote: Five in favor; Members Chivers, McKee, Maynard, McClellan, and Massey.

The motion carried unanimously, and the Impact Aid Meeting was adjourned at 6:04 p.m.

Uintah School District
Board of Education
Uintah County, Utah

Business Meeting Pending Meeting Minutes

These meeting minutes are "pending minutes" as that term is used in Utah Code Annotated section 52-4-203. That means the Uintah School District Board of Education has not yet approved them and they are subject to change until the Board approves them.

Date: November 12, 2025
Time: 6:33 p.m. – 7:31 p.m.
Location: Eagle View Elementary
301 North 5750 East, Roosevelt, Utah

Board Members Present:
- Dave Chivers, President
- Tawnya McKee, Vice President
- Todd Massey
- Denise Maynard
- Robin McClellan
- Paisley Bell, Student Board Member (Non-Voting Member)

Executive Staff Present:
- Dr. Rick Woodford, Superintendent
- Troy Timothy, Business Administrator
- Dr. Mistalyn Leis, Human Resources Director

Others Present:
- Rodrigo Jurado, Controller

Minutes recorded by Holly Chivers, Business Administrator's Secretary.

1. Introduction

1.01. Welcome/Call to Order

Business Administrator Troy Timothy welcomed the audience, and President Chivers called the Business Meeting to order at 6:33 p.m.

1.02. Reverence

The reverence was offered by Member Todd Massey.

1.03. Pledge of Allegiance

Brigston Cook led the Pledge of Allegiance.

1.04. Student Board Member Report – Paisley Bell

Student Board Member Paisley Bell provided updates from Uintah High School, including:

- Upcoming winter sports
- Recent volleyball highlights
- A historic marching band season culminating in a state championship
- Swim team achievements, including records set by Alexander Spainhower
- Sadie Hawkins dance scheduled with a luau theme
- Recent "Scare Games," won by the senior class
- Upcoming "Chuck Your Change" fundraiser
- End of 1st trimester on November 13

1.05. Celebrations

A. Students of the Month

The following students were recognized as Students of the Month by their teachers and/or administrators:

- Ophelia Simone – Central Cove Early Learning Center
- Mikhael Cartwright – Ashley Elementary
- Lincoln Mitchell – Davis Elementary
- Isabelle Williamson – Discovery Elementary
- Zareck Tapoof – Eagle View Elementary
- Abigail Graham – Lapoint Elementary
- Ethan Murray – Maeser Elementary
- Lee Monroe – Naples Elementary
- Ellynn Jackson – Uintah Middle School
- Gracie Cook – Vernal Middle School
- Emma Carmickle – Uintah High School
- Sarah Raine – AVEC / UON

1.06. Patron Input

No items have been received in accordance with Board Policy 002.0720.

2. Business/Action Items

2.01. Consent Calendar

A. Minutes
B. Contracts Needing Board Approval
C. Monthly Board Financial Update

President Chivers briefly explained meeting procedures for the benefit of the public, noting that Board work occurs throughout the month, allowing the business portion to proceed efficiently. Dr. Woodford added that patron input opportunities are always available.

Motion: Member McKee motioned to approve the Consent Calendar as presented, including the pending October 8, 2025 work session and business meeting minutes and the Monthly Board Financial Update, and the amended school land trust plan. Member Maynard seconded.

Vote: Five in Favor: Members Chivers, McKee, Massey, McClellan, and Maynard.

The motion carried unanimously.

2.02. Policies for Approval on First Reading

A. **001.0300 Impact Aid Policy**
B. **004.1100 Public Hotline and Complaint Response**
C. **007.0230 Bullying and Hazing**
D. **007.0810 Attendance**

Motion: Member Maynard moved to approve Policy first reading. Member Massey seconded the motion.

Member McClellan commented on Policy 003.1100, expressing reservations about anonymous reporting and encouraging individuals to include their names and contact information to be part of the solution.

Vote: Five in Favor: Members Chivers, McKee, Massey, McClellan, and Maynard.

The motion carried unanimously.

2.03. Policies for Approval on Second Reading

A. **005.0640 Leave of Absence for Career Development**
B. **005.0680 Leave of Absence (For Elimination)**

Motion: Member McClellan moved to approve Policy 005.0640, Leaves of Absence. Member McClellan seconded the motion.

Vote: Five in Favor: Members Chivers, McKee, Massey, McClellan, and Maynard.

The motion carried unanimously.

2.04. Approval of PBIS Plans 2025-2026

Motion: Vice President McKee moved to approve the PBIS plans for all District schools. Member Massey seconded the motion.

Vote: Five in Favor: Members Chivers, McKee, Massey, McClellan, and Maynard.

The motion carried unanimously.

2.05. Personnel Changes

Motion: Vice President McKee motioned to approve, Maynard seconded.

Dr. Leis approached the Board to answer any questions and provide additional information on some of the candidates.

Vote: Five in Favor: Members Chivers, McKee, Massey, McClellan, and Maynard.

The motion carried unanimously.

3. Informational / Discussion Items

3.01. Purchases over $50,000

Mr. Timothy reviewed three purchases:

- Jostens, $77,233.25 (High school yearbooks)
- Ken Garff Ford, $195,068.00 (White Fleet vehicle rotation)
- Basin Wholesale West, $100,000.00 (Open PO for Foods procurement)

All purchases were included in the approved budget.

3.02. Calendar Items

Dr. Woodford directed the Board to the Diligent calendar for upcoming events.
Additional highlights included:

- End of trimester the following day
- Beginning of basketball season with two new coaches
- Upcoming Thanksgiving activities and school service projects
- District arts events calendar provided by Jim Munford

3.03. Superintendent and/or Board President follow up or clarification on items discussed during the meeting.

President Chivers requested an update on the Uintah High School Teen Center. Principal Brown reported:

- High pantry usage and the need to replenish food
- Need for coats and hygiene items
- An existing Amazon wish list that may also be posted on the District website

Member Maynard suggested adding a public link to increase community support.

Controller Rodrigo Jurado reminded the public that the District accepts monetary donations that can be applied to appropriate budgets.

Board members shared closing remarks expressing appreciation for staff, presenters, and ongoing efforts across the District. President Chivers reiterated the importance of customer service and transparency.

4. Adjournment

4.01. Meeting Adjourned

Motion: Member Massey moved to adjourn the meeting, and Member Maynard seconded.

Vote: Five in Favor: Members Chivers, McKee, Massey, McClellan, and Maynard.

The motion carried unanimously, and the meeting adjourned at 7:31 p.m.

DATE: **November 12, 2025**

TO: UINTAH BOARD OF EDUCATION

FROM: Dr. Mistalyn Leis, Director of Human Resources

RE: Board Approval Request for **November 12, 2025:** Board Approval of New Hires, Newly Assigned Employees; Notification of Separations of Employment

Superintendent Woodford requests Board approval of the following individuals for hire/assignment to new positions:

NEW HIRES – BOARD APPROVAL REQUESTED:

Name	Position	Assignment	FTE	Education/ Training	Source of Funding
Mary Eaton	SpEd Aide	Ashley	0.7375	All Required	Program 1205 SpEd Add On
Amelia McDonald	SpEd Aide	Ashley	0.7375	All Required	Program 7524 IDEA-B Disabled
Chandra Davis	Intervention Aide	Discovery	0.60	All Required	Program 5420 TrustLands
Marley Ewing	SpEd Aide	Discovery	0.7375	All Required	Program 1205 SpEd Add On
Canyon Magee	Intervention Aide	Discovery	0.60	All Required	Program 5678 TSSA
Shauna Mckee	Food Service Worker	Lapoint	0.35	All Required	Program 8000 School Foods Program
Easton Simmons	PE Specialist and Intervention Aide	Lapoint	0.7375	All Required	Program 0183 and 7801 Specialists & Title 1 Grants
Sheena Long	SpEd Aide	Maeser	0.7375	All Required	Program 1205 SpEd Add On
Lynette Atwood	Food Service Worker	UHS	0.40	All Required	Program 8000 School Foods Program
Jeneth Packer	Math Aide	UHS	0.7375	All Required	Program 5420 TrustLands
Desiree Thomason	SpEd Aide	UHS	0.7375	All Required	Program 1205 SpEd Add On
Randy Nakai	Bus Driver	Transportation	0.7375	All Required	Program 5315 Pupil Transportation

NEWLY ASSIGNED EMPLOYEES – BOARD APPROVAL REQUESTED:

Name	Former (Current) Assignment	New Assignment	Effective Date

Madison Pead	SpEd Speech Aide (0.7375 FTE) @ CEC	SpEd Preschool Aide (0.7375 FTE) @ CEC	10/27/2025
Kalie Barrett	Human Resources Secretary (1.0 FTE) @ District Office	Student Support Services Secretary (1.0 FTE) @ District Office	10/27/2025
Vicky Rich	Attendance Secretary (1.0 FTE) @ VMS	Human Resources Secretary (1.0 FTE) @ District Office	11/3/2025
Brooklyn Jenson	Half-Time Grade 3 Teacher (0.625 FTE) @ Maeser	Grade 3 Teacher (1.0 FTE) @ Maeser	11/3/2025
Ashley Eaton	SpEd Speech Aide (0.4875 FTE) @ CEC	SpEd Speech Aide (0.7375 FTE) @ CEC	11/10/2025
Karston Leis	Mechanic/Technician (1.0 FTE) @ Transportation	General Maintenance/Welder (1.0 FTE) @ Maintenance	11/10/2025
Patrick McConkie	Head Custodian (1.0 FTE) @ VMS	General Maintenance/Custodial Trainer (1.0 FTE) @ Maintenance	TBD

NEWLY HIRED EXTRACURRICULAR COACHES:

Name	Program	School	Years of Service
Jeremy Catron	Assistant Boys Basketball Coach	VMS	1
Ryan Deets	Assistant Boys Basketball Coach	VMS	3
Travis Marshall	Assistant Boys Basketball Coach	UHS	9
Jonathan McKeachnie	Assistant Boys Basketball Coach	UHS	5
Greg Gardiner	Assistant Boys Basketball Coach	UHS	4
Charly Briggs	Girls Golf Team Assistant	UHS	\$500 - \$1,000 Stipend

Memorandum

To: Dave Chivers, President
Tawna McKee, Vice President
USD Board Members

From: Troy Timothy, Business Administrator

Cc: Dr. Rick Woodford, Superintendent
Shawnna Muhme, Superintendent Secretary

Date: December 3, 2025

Re: Contract Needing Approval

Recommendation: Approve the contract discussed below.

Background (rationale): The Maintenance Department on behalf of Uintah School District completes inspections and preventative maintenance on all elevators district wide. After obtaining two quotes for this service, the district would like to enter a 5-year contract with Kone for this service. The agreement is attached and the monthly cost will be $464.44, to be paid in annual installments.

Policy Implications: None

Personnel Implications: None

Facility Implications: None

Financial/Budget Implications: The annual cost for the district elevator maintenance, as discussed above, will be $5,573.28.

Motion: I move to approve the above-mentioned contract with Kone.

Dr. Rick Woodford, Superintendent • **D. Troy Timothy, MBA,** Business Administrator
826 South 1500 East • Naples, UT 84078
435.781.3100 • 435.781.3107 fax
www.uintah.net

KONE Care™ Maintenance Agreement

Prepared for: UINTAH SCHOOL DISTRICT - Ken Girot

Date: October 22, 2025

Issued by: Stuart Harris

Dedicated to People Flow™

October 22, 2025
Uintah School District Maintenance Renegotiation

, Utah,

KONE
Salt Lake City
9695 S 500 W
Sandy, UT
Phone: 3855847426
Fax:
stuart.harris@kone.com

Attn: Ken Girot

Re: KONE Care™ Maintenance Agreement
Uintah School District Maintenance Renegotiation

Dear Ken Girot,

Thank you for the opportunity to submit our KONE Care Maintenance Agreement for the vertical transportation equipment located at Uintah School District Maintenance Renegotiation.

KONE Care™ provides a detailed program that covers various components of your vertical transportation operation and is tailored to your specific facility, equipment, and needs. KONE's maintenance methods are utilized to maintain the safety, performance, and reliability of your equipment. Our trained service technicians follow proven performance procedures to help deliver a customized maintenance program, designed specifically to the profile for each piece of equipment.

As part of our advanced solutions, we also invite you to inquire about our KONE 24/7 Connected Services program, an innovative approach to connect your elevators and escalators for predictive monitoring services.. Please let me know if you would like to learn more about this service.

Upon your approval, return a signed copy to your KONE representative. One fully executed copy of the maintenance agreement will be returned to you for your files.

Once again, thank you for the opportunity to serve your vertical transportation needs. Please feel free to contact me with any questions at 3855847426.

Respectfully,

Stuart Harris
Account Manager
KONE

Dedicated to People Flow™

Purchaser ("Purchaser"):	Service Location ("Premises"):	KONE Inc. ("KONE")
UINTAH SCHOOL DISTRICT 635 W 200TH S VERNAL, Utah 84078-3099	Uintah School District Maintenance Renegotiation , Utah	Salt Lake City 9695 S 500 W Sandy, UT 84070

TENDER DATE: 10/22/2025 **EFFECTIVE DATE:** TBD

SCOPE OF SERVICES

1. **EQUIPMENT DESCRIPTION ("Equipment")**

Manufacturer	Type	Sub-Type	Count
Other	Other	Wheelchair Lift	3
KONE, OTIS, Thyssenkrupp	Elevator	Hydraulic	3

2. **SERVICES**

KONE will provide the labor to perform maintenance visits to examine and/or lubricate the following equipment areas per twelve month period.

- Control system
- Power unit and/or machines
- Hydraulic system accessories
- Hoistway and pit equipment
- Door equipment
- Signals and accessories
- Rails and guides

KONE will provide all lubricants, greases, and wiping cloths.

If KONE identifies items, which, in KONE's judgment, require replacement or repair, KONE will submit to Purchaser a separate proposal and contract for Purchaser's signature. KONE makes no guarantee that its examination will identify any items that require replacement or repair.

3. **TESTING**

KONE is not obligated to: perform safety tests other than those specified herein; perform any work required by new or retroactive code changes; perform tests required or correct outstanding violations or deficiencies identified prior to the effective date. Unless specifically provided for in this section; a written Maintenance Control Plan (MCP) and documented testing procedures are not included, even when required by current code, as such that code may be changed or amended from time to time by local jurisdictions. KONE is not responsible for providing documentation onsite, as all reporting and testing records are available digitally.

4. **HOURS OF SERVICE**

All services described above in this Agreement will be performed during the regular working hours of the regular working days of the elevator or escalator trade in the location where the services are performed, unless otherwise specified in the Agreement.

5. **REPORTING SERVICES**

KONE may provide Purchaser with access to KONE's online reporting tool. Based on the Purchaser's user access, Purchaser can view information about the performance and service of the Equipment. KONE may provide Purchaser with automatic email notifications that provide information on work performed.

6. **EXCLUSIONS**

This Agreement does not include hydraulic fluids.

No labor, except specified herein, parts or supplies will be furnished under this Agreement.

KONE shall not be obligated to: perform safety test other than those specified herein; install new attachments or make equipment changes, repairs or adjustments, corrected outstanding violations or deficiencies.

7. **REMOTE MONITORING**

If the Equipment is equipped with remote monitoring capabilities, Purchaser gives KONE the right to utilize this functionality and the phone line to the Equipment to collect data related to the use and operation of the Equipment.

8. **SAFETY**

Purchaser will provide a safe workplace for KONE personnel and safe access to the equipment, property and machine room areas and keep all machine rooms and pit areas free from water, stored materials and debris; remove and dispose of any hazardous materials, water or waste according to applicable laws and regulations; post any and all instructions and warnings related to the use of the equipment. Purchaser will be solely responsible for proper use, for supervising the use of the equipment, and for taking such steps including but not limited to providing attendant personnel, warning signs and other controls necessary to ensure the safety of the user or safe operation of the equipment.

Escalator or automatic walks have the potential for end user injuries from passengers falling over the side of the escalator balustrade or autowalk platform to a lower level below when passengers ride the equipment in an unsafe manner. Therefore, although not required by ASME A17.1/CSA B44, KONE strongly recommends that you consult with your architect, structural engineer, contractor, security personnel, or other qualified building professional to review your operations and options to develop an appropriate fall protection solution to limit exposure to falls from your elevated equipment.

If in KONE's sole judgment the equipment presents a safety hazard to the riding public or KONE's technicians (including but not limited to Purchaser's act of creating or allowing unsafe practices or conditions or Purchaser's failure to authorize necessary repairs or upgrades), KONE may immediately terminate this Agreement in its entirety upon written notice. To the extent that KONE provides Purchaser with any oral or written account, report, information, or other statement identifying a safety issue with the equipment that is the subject of the Agreement or otherwise makes any recommendation or proposal to make a safety improvement or to address a safety issue related to such equipment, and Purchaser does not immediately approve KONE's proposal or recommendation, Purchaser agrees to indemnify, defend, and hold KONE harmless for any claims arising out of Purchaser's failure to comply with KONE's recommendations and proposals, and any obligation on the part of KONE to indemnify or defend Purchaser with regard to such claim shall be null and void.

9. **NOTICE OF MALFUNCTION OR INJURY**

As to any elevator or escalator equipment that is the subject of the Agreement, Purchaser will: (i) immediately shut down any such equipment that presents a potential safety hazard; and (ii) provide prompt verbal notice to KONE's Service Center of such hazard. Purchaser will immediately notify KONE's Service Center of any injury or accident in or about such equipment, followed by prompt written notice of such injury or accident. Any indemnity of Purchaser provided by KONE under the Agreement becomes null and void and will not be considered in interpreting the Agreement if Purchaser does not take the action or provide the notice required by this provision.

10. **THIRD PARTY SERVICES**

A. All services within the scope of this Agreement must be performed by KONE or its subcontractors, if any. If Purchaser causes or permits a third party to perform the same or substantially the same services required by this Agreement, Purchaser shall be deemed in breach of this Agreement and Purchaser waives all claims against KONE arising from or related to a third party's performance of such services.

B. If Purchaser determines that it requires any services outside the scope of this Agreement, Purchaser will provide KONE with an opportunity to provide a quotation for such services or to meet any offer from a third party. If KONE agrees to meet a third party offer, Purchaser will enter into a separate contract with KONE for such services. If Purchaser elects to have a third party perform the services, KONE reserves the right to adjust the price of this Agreement.

C. If a third party works on the equipment during the term of this Agreement, KONE reserves the right to inspect the equipment and may determine that re-work, different or additional work is required. Purchaser will reimburse KONE for the cost the inspection and any additional work required. If Purchaser declines to have KONE perform the additional work, KONE reserves the right to cancel the Agreement upon written notice to Purchaser.

11. **NON-KONE EQUIPMENT**

If the equipment covered under this Agreement was not manufactured by KONE (or a company acquired by KONE), Purchaser will: (i) provide KONE with a complete set of as-built wiring diagrams, (ii) Purchaser will procure and pay for replacement parts or proprietary diagnostic devices from the OEM, if requested by KONE, and (iii) provide Maintenance Control Plan (MCP) test procedures as required by current code, as that code may be changed or amended from time to time. KONE will reimburse Purchaser for the actual cost paid by Purchaser for OEM parts acquired at KONE's request. KONE is not responsible for any delays, damages, cost, or claims arising from or in connection with Purchaser's failure to provide OEM parts or proprietary diagnostic devices in a timely manner. Purchaser authorizes KONE to produce single copies of the EPROM and/or ROM chips for each unit for the sole purpose of an archive backup of the embedded software to allow for replacement of a defective or damaged chip. These will be stored on the building premises and the Purchaser retains possession.

TERMS AND CONDITIONS

1. **TERM AND TERMINATION**

   A. This Agreement will commence on the effective date and continue for an initial period of FIVE (5) years and is non-cancelable. This Agreement will thereafter automatically renew for successive terms of ONE (1) year. Either party may terminate this Agreement at the end of the initial FIVE (5) year term or at the end of any subsequent ONE (1) year term by giving the other party no less than ninety (90) days nor more than one hundred twenty (120) days written notice, via certified mail, prior to the expiration date of the then current term of the Agreement.

   B. If a party materially breaches the Agreement, the other party shall provide written notice of the breach and a reasonable time under the circumstances to cure the breach, but in no event less than a thirty (30) days cure period. If the breaching party fails to cure the breach within the specified time period, the non-breaching party may terminate the Agreement upon fifteen (15) days written notice to the other party.

   C. Upon termination of the of the Agreement, a $500 decommissioning and transfer fee shall apply for any elevator phone that needs reprogramming to a different number for emergency monitoring.

2. **CANCELLATION**

   If Purchaser cancels or otherwise terminates the Agreement in any way inconsistent with the termination provisions of the Agreement, such cancellation will constitute a material breach of the Agreement. In such case, Purchaser will pay as a cancellation fee an amount equal to fifty percent (50%) of the balance of the total price owed for the remaining term of the Agreement. Notwithstanding anything to the contrary in the Agreement, the cancellation fee will be paid by Purchaser immediately upon receipt of KONE's invoice. Purchaser will reimburse KONE for all costs of collection, including without limitation court costs and reasonable attorneys' fees.

3. **ASSIGNMENT**

   Either party may assign the Agreement to a third party upon thirty (30) days prior written notice to the other party subject to the terms of this provision. If Purchaser transfers ownership of the premises on which such equipment is located to a new owner, Purchaser will promptly provide KONE with new owner's contact information and take all such actions as are necessary to assign the Agreement to the new owner. Purchaser will promptly provide KONE with a copy of such assignment. Should the new owner fail to assume this Agreement, Purchaser shall remain liable for all unpaid amounts, including those owed for the balance of the current unexpired term of this Agreement.

4. **PRICE ADJUSTMENTS**

   If the term of the Agreement exceeds one (1) year, KONE may automatically adjust the price annually effective on the first maintenance invoice in each new calendar year. This adjustment will be equal to the percentage increase or decrease in KONE's straight time hourly labor cost. KONE's straight time hourly labor cost equals the sum of the straight time hourly rate plus the cost of fringe benefits and applicable taxes, including without limitation welfare, pension, vacation, paid holidays, insurance and other union contributions, paid to personnel where the Equipment is located. KONE reserves the right to add annual surcharges to the price of the Agreement, including without limitation, cost of materials, changes to government regulations, other administrative costs, adjustments for the then current price of fuel and charges for disposal or other environmental requirements, such surcharges to be specified by KONE in its sole discretion and invoiced by KONE and paid annually by Purchaser.

5. **PAYMENT TERMS**

   Payment is due net thirty (30) days from the date of the invoice. A charge of the greater of: (i) one and one half percent (1½%); or (ii) the maximum rate permitted by applicable law, will be applied to the unpaid balance. Purchaser will reimburse KONE for all costs of collection, including without limitation court costs and reasonable attorneys' fees.

   KONE imposes a surcharge for payment made via credit card that is not greater than our cost of acceptance. The surcharge that we impose for this type of transaction is a percentage of the amount paid via credit card, which will be notified to the customer at the payment portal.

6. **SUSPENSION OF SERVICE**

   If Purchaser fails to pay any invoice within the specified payment terms or if Purchaser breaches any material provision of the Agreement, KONE may stop work or suspend its services under this Agreement and/or other contracts with the Purchaser until all invoices are current or Purchaser cures the breach. Any requests for service during the period of suspension of service or repairs necessitated by the lack of maintenance service will be invoiced by KONE and paid separately by Purchaser. If Purchaser fails to make timely payment, any indemnity provided by KONE under the Agreement is null and void as to any damages that arise during the suspension period for non-payment. Purchaser waives all claims against KONE arising from or related to suspension of service pursuant to this provision.

7. **TAXES**

   Purchaser is responsible for the payment of all federal, state, or local taxes applicable to the services or materials provided under the Agreement.

8. **INSURANCE AND INDEMNIFICATION**

KONE will provide its standard certificate of insurance.

To the extent permitted by law, each party will indemnify, defend, and hold the other party harmless from and against any and all claims, demands, actions, suits, proceedings, judgments, damages, loss, liabilities, costs, or expenses, including without limitation court costs and reasonable attorney's fees, arising from or related to the indemnifying party's sole negligence or willful misconduct in performance of the Agreement. Each party is responsible for its share of any comparative or contributory negligence without indemnity by the other party. Each party's indemnity obligations are expressly conditioned on the indemnified party: (i) giving the indemnifying party prompt written notice of each claim; (ii) promptly tendering to the indemnifying party the defense or settlement of each claim; and (iii) cooperating with the indemnifying party at the indemnified party's expense in defending or settling each claim. If an indemnified party does not comply strictly with the terms of this provision, the indemnifying party's indemnity obligations will become null and void and will not be considered in interpreting the Agreement.

9. **LIMITATION OF LIABILITY**

A. Notwithstanding anything to the contrary in this Agreement, KONE's total liability to Purchaser under the Agreement is limited to the total amount paid by Purchaser to KONE during the calendar year in which the liability occurred.
B. In no event will either party be liable to the other party for indirect, incidental, consequential, special, exemplary, or punitive damages of any kind or nature arising from or related to performance of the Agreement, including without limitation loss of profits, loss or inaccuracy of data, or loss of use damages, even if the party has been advised of the possibility of such damages and even if under applicable law such damages would not be considered for indirect, incidental, punitive, special, or consequential damages. Each party hereby waives its rights to such damages to the fullest extent permitted by applicable law.
C. If there is any litigation between the parties with respect to this Agreement or the subject matter hereof, the prevailing party in such litigation shall be entitled to collect all of its costs and expenses in such litigation, including reasonable attorney's fees and court costs, from the other party.

10. **U.S. GOVERNMENT SALES**

If the product(s) or service(s) provided under this Agreement are for end use by a federal, state or local government customer, KONE makes no representations, certifications or warranties whatsoever with respect to the ability of its product(s), service(s) or price(s) to satisfy any applicable federal, state or local statutes or regulations, including without limitation the Federal Acquisition Regulation ("FAR").

11. **FORCE MAJEURE**

KONE shall not be liable for any loss, damage, claim, or delay due to any cause beyond KONE's control, including, but not limited to, acts of domestic or foreign government (including a change in law), strikes, lockouts, work interruption or other labor disturbance, delays caused by others, fire, explosion, theft, floods, inclement weather, riot, civil commotion, war, malicious mischief, infectious diseases, epidemic, pandemic, quarantine , border or port of entry and exit restrictions or acts of God. In the event of such delays, KONE shall be entitled to an extension in time equal to the length of such delay affecting KONE and an equitable adjustment in the Price. Customer shall compensate KONE for labor and material cost escalations resulting from Project delays not caused by KONE, which extend completion of KONE's work beyond the end of the current calendar year. Customer is on notice that IUEC labor rates increase annually.

12. **VENUE**

The exclusive venue for any dispute between the parties shall be in the County and State of the KONE office as set forth on Page 1.

13. **PROPERTY RIGHTS**

A. KONE will provide Purchaser with any information or materials that it provides generally to all its customers in the ordinary course of its business. Any tools, devices, or other equipment that KONE uses to perform its services or monitor the Equipment remains the sole property of KONE. If this Agreement terminates or expires for any reason, Purchaser will give KONE access to the premises to remove such equipment at KONE's expense.
B. KONE retains all rights, title, and interest, including all intellectual property rights, in and to the written materials it provides to Purchaser or uses to perform its services, including without limitation shop drawings, technical documentation, and user manuals, and to any software provided with the equipment. Purchaser will not use such software except in connection with the use and operation of the Equipment. Purchaser will not reverse engineer or otherwise attempt to obtain the source code of any software in object code form.

14. **MISCELLANEOUS**

The Agreement, including any attachments, supersedes all prior written or oral negotiations, commitments, agreements, and understandings between the parties relating to the subject thereof, and constitutes the entire agreement between the parties with respect to the subject matter hereof. The Agreement is not effective until signed by KONE's authorized representative or until KONE commences work under the Agreement. The Terms and Conditions set forth herein shall prevail over and supersede any terms and conditions contained in any documents provided by Purchaser. Notwithstanding anything to the contrary in this Agreement, if Purchaser causes or permits KONE to commence performance of services, Purchaser accepts the terms and conditions of this Agreement. The Agreement may not be modified, amended, canceled, or altered by custom and usage of trade or course of dealing. Any section headings are for convenience only and will not in any way limit the scope or affect the interpretation of any provision of the Agreement. In the event any part of the Agreement is determined to be invalid or non-enforceable, the remaining part or provisions will continue in full force and effect. Failure or delay by a party to exercise any right, remedy, power, or privilege accorded by the

Agreement does not constitute a waiver of such right, remedy, power, or privilege. A waiver is effective only if in writing and signed by the waiving party. A written waiver of default will not operate as a waiver of any other default or of the same default in the future. The terms and conditions of the Agreement that by their sense and context are intended to survive expiration or termination of the Agreement will so survive, including without limitation the making of all payments hereunder.

PRICE

$464.44 per month payable by Purchaser annually in advance ($5,573.28 per annual installment). If Purchaser does not sign this Agreement within 45 days after the tender date above, KONE reserves the right to submit a revised price.

The price is based upon annual in advance payment. In the event Purchaser chooses one of the following payment options by initialing the selection below, a surcharge will apply as outlined:

Payment Option	Surcharge	Revised Monthly Price	Acceptance
Annual in advance payment	0% Increase	$464.44 per month	
Semi-Annual in advance payment	3% Increase	$478.37 per month	
Quarterly in advance payment	6% Increase	$492.31 per month	
Monthly in advance payment	8% Increase	$501.60 per month	

UINTAH SCHOOL DISTRICT

(Signature of Authorized Representative)

(Print Name)

Title

Date

Respectfully submitted,

Stuart Harris

KONE Inc.

(Approved by) Authorized Representative

Title

Date

KONE Care Value Added Services

These services are offered to improve the quality and transparency of the KONE service delivery experience.

TESTING

In addition to the work described in the Services section above, the following additional services have been negotiated and are included at the determined frequency as listed. KONE is not liable for any property damage or personal injury, including death, resulting from test.

1. **PASSENGER ELEVATOR**
   CAT1 Hydraulic Test 12 Mo - An annual pressure relief test and a yearly leakage test as required by applicable code.
2. **PASSENGER ELEVATOR**
   CAT1 Hydraulic Test 12 Mo - An annual pressure relief test and a yearly leakage test as required by applicable code.
3. **PASSENGER ELEVATOR**
   CAT1 Hydraulic Test 12 Mo - An annual pressure relief test and a yearly leakage test as required by applicable code.

CUSTOMER INFORMATION

Who is the agreement with?		
Legal Name of the Company:		
Address:		
City:	State:	Zip:
Contact Name:	Title:	
Phone:	Email:	
Federal tax ID #:	Email invoices only (circle one): Yes / No	

Where should the invoice be sent?	**Same as above** ☐	
Legal Name of the Company:		
Attention:		
Address:		
City:	State:	Zip:
Contact Name:	Title:	
Phone:	Email:	
Federal tax ID #:		

Who will be responsible for paying the invoices?	**Same as above** ☐	
Legal Name of the Company:		
Attention:		
Address:		
City:	State:	Zip:
Contact Name:	Title:	
Phone:	Email:	
Federal tax ID #:		

Will invoices need to be submitted to a third-party billing portal?	**Yes** ☐	**No** ☐
Portal Name:		
Portal type (Work order or Maintenance Billing):		
Do all invoice types use this portal?		
Are there special requirements in the portal?		
Is there a fee with the portal?	If yes, how much?	

Memorandum

To: Dave Chivers, President
Tawnya McKee, Vice President
USD Board Members

From: Troy Timothy, Business Administrator

Cc: Dr. Rick Woodford, Superintendent
Shawnna Muhme, Secretary

Date: December 5, 2025

Re: Fraud Risk Assessment Questionnaire

Recommendation:

I recommend that the Board of Education (the "Board") approve the enclosed Fraud Risk Assessment Questionnaire.

Background (rationale):

Each year, the Uintah School District (the "District") must submit to the Office of the State Auditor (the "Auditor's Office") a completed Fraud Risk Assessment Questionnaire (the "Questionnaire"). The Board should review the Questionnaire before submission and approve the same.

Policy Implications:

None.

Personnel Implications:

None.

Facility Implications:

None.

Financial/Budget Implications:

None.

Motion:

Will be listed under the Consent Calendar for approval.

Dr. Rick Woodford, Superintendent ● **D. Troy Timothy, MBA,** Business Administrator
826 South 1500 East ● Naples, UT 84078
435.781.3100 ● 435.781.3107 fax
www.uintah.net

Fraud Risk Assessment

Continued

*Total Points Earned: 375/395 *Risk Level:

Very Low	Low	Moderate	High	Very High
> 355	316-355	276-315	200-275	< 200

	Yes	Pts
1. Does the entity have adequate basic separation of duties or mitigating controls as outlined in the attached Basic Separation of Duties Questionnaire?	YES	200
2. Does the entity have governing body adopted written policies in the following areas:		
a. Conflict of interest?	YES	5
b. Procurement?	YES	5
c. Ethical behavior?	YES	5
d. Reporting fraud and abuse?	YES	5
e. Travel?	YES	5
f. Credit/Purchasing cards (where applicable)?	YES	5
g. Personal use of entity assets?	YES	5
h. IT and computer security?	YES	5
i. Cash receipting and deposits?	YES	5
3. Does the entity have a licensed or certified (CPA, CGFM, CMA, CIA, CFE, CGAP, CPFO) expert as part of its management team?	NO	20
a. Do any members of the management team have at least a bachelor's degree in accounting?	YES	10
4. Are employees and elected officials required to annually commit in writing to abide by a statement of ethical behavior?	YES	20
5. Have all governing body members completed entity specific (District Board Member Training for local/special service districts & interlocal entities, Introductory Training for Municipal Officials for cities & towns, etc.) online training (training.auditor.utah.gov) within four years of term appointment/election date?	YES	20
6. Regardless of license or formal education, does at least one member of the management team receive at least 40 hours of formal training related to accounting, budgeting, or other financial areas each year?	YES	20
7. Does the entity have or promote a fraud hotline?	YES	20
8. Does the entity have a formal internal audit function?	YES	20
9. Does the entity have a formal audit committee?	YES	20

*Entity Name: UINTAH SCHOOL DISTRICT

*Completed for Fiscal Year Ending: 2026 *Completion Date: 12/05/2025

*CAO Name: RICK WOODFORD *CFO Name: TROY TIMOTHY

*CAO Signature: R. W[signature] *CFO Signature: [signature]

*Required

Basic Separation of Duties

See the following page for instructions and definitions.

	Yes	No	MC*	N/A
1. Does the entity have a board chair, clerk, and treasurer who are three separate people?	YES			
2. Are all the people who are able to receive cash or check payments different from all of the people who are able to make general ledger entries?	YES			
3. Are all the people who are able to collect cash or check payments different from all the people who are able to adjust customer accounts? If no customer accounts, check "N/A".	YES			
4. Are all the people who have access to blank checks different from those who are authorized signers?	YES			
5. Does someone other than the clerk and treasurer reconcile all bank accounts OR are original bank statements reviewed by a person other than the clerk to detect unauthorized disbursements?	YES			
6. Does someone other than the clerk review periodic reports of all general ledger accounts to identify unauthorized payments recorded in those accounts?	YES			
7. Are original credit/purchase card statements received directly from the card company by someone other than the card holder? If no credit/purchase cards, check "N/A".		NO	MC	
8. Does someone other than the credit/purchase card holder ensure that all card purchases are supported with receipts or other supporting documentation? If no credit/purchase cards, check "N/A".	YES			
9. Does someone who is not a subordinate of the credit/purchase card holder review all card purchases for appropriateness (including the chief administrative officer and board members if they have a card)? If no credit/purchase cards, check "N/A".	YES			
10. Does the person who authorizes payment for goods or services, who is not the clerk, verify the receipt of goods or services?	YES			
11. Does someone authorize payroll payments who is separate from the person who prepares payroll payments? If no W-2 employees, check "N/A".	YES			
12. Does someone review all payroll payments who is separate from the person who prepares payroll payments? If no W-2 employees, check "N/A".	YES			

* MC = Mitigating Control

Memorandum

To: Dave Chivers, President
Tawna McKee, Vice President
USD Board Members

From: Troy Timothy, Business Administrator

Cc: Dr. Rick Woodford, Superintendent
Shawnna Muhme, Superintendent Secretary

Date: December 10, 2025

Re: FY25 External Audit and Financial Statements

Recommendation:

Review the materials from our external auditor, approve the financial statements contained therein.

Background (rationale):
Kyle Greene, audit partner at Squire & Company, P.C. (“Squire”), will present the results of Squire’s audit of the District’s financial statements for the year ended June 30, 2025, during the December work session. A draft of the financial statements was reviewed by the District’s Audit Committee on November 5, 2025, and the combined financial and compliance report was uploaded to the Utah State Auditor’s website on November 21, 2025. The final Financial Statements and Compliance Reports were provided to the Board on December 8, 2025.

Squire’s audit concluded that the Uintah School District’s financial statements present fairly, in all material respects, the financial position of the District, and no findings were reported. The compliance reports begin on page 63 of the 2025 Uintah School District Combined Financial Statements & Compliance Reports.

An Emphasis of Matter paragraph is included on page 4 of the Combined Financial Statements & Compliance Reports. This disclosure relates to the District’s adoption of Governmental Accounting Standards Board (GASB) Statement No. 101, Compensated Absences. Implementation of this standard required a restatement of beginning net position, and this type of disclosure is standard.

Dr. Rick Woodford, Superintendent ● **D. Troy Timothy, MBA,** Business Administrator
826 South 1500 East ● Naples, UT 84078
435.781.3100 ● 435.781.3107 fax
www.uintah.net

Policy Implications:

None.

Personnel Implications:

None.

Facility Implications:

None.

Financial/Budget Implications:

None.

Motion:

"I move to approve the District's financial statements and compliance reports."

UINTAH SCHOOL DISTRICT

Financial Statements

Year Ended June 30, 2025

UINTAH SCHOOL DISTRICT
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Year Ended June 30, 2025

UINTAH SCHOOL DISTRICT
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Year Ended June 30, 2025

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Other Information:

Independent Auditor's Report

Board of Education
Uintah School District

Report on the Basic Financial Statements

Opinions

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Uintah School District (the District) as of and for the year ended June 30, 2025, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

In our opinion, the accompanying financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of the District as of June 30, 2025, and the respective changes in financial position and the respective budgetary comparison for the *general fund* for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial audits contained in *Government Auditing Standards,* issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of District and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Emphasis of Matter

As discussed in Note 1 to the basic financial statements, in 2025, the District adopted Government Accounting Standards Board Statement No. 101, *Compensated Absences*. Our opinion is not modified with respect to this matter.

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.

squire.com

Salt Lake City Office
801.533.0409
215 S State Street #1100
Salt Lake City, UT 84111

Orem Office
801.225.6900
1329 South 800 East
Orem, UT 84097

Squire is a dba registered to Squire & Company, PC, a certified public accounting firm

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about District's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

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

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of District's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about District's ability to continue as a going concern for a reasonable period of time.

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

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis, the schedules of the District's proportionate share of the net pension liability (asset) – Utah Retirement Systems, the schedules of District contributions – Utah Retirement Systems, and the related notes to the required supplementary information be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Supplementary Information

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

Other Information

Management is responsible for the other information included in the annual report. The other information section 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 Auditing Standards*, we have also issued our report dated November 10, 2025, on our consideration of the District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District's internal control over financial reporting and compliance.

Squire & Company, PC

Orem, Utah
November 10, 2025

Management's Discussion and Analysis

This section of the financial report of Uintah School District (the District) presents management's discussion and analysis of the District's financial performance during the year ended June 30, 2025.

Financial Highlights

- The District's net position was $220.2 million at the close of the most recent fiscal year.
- During the year, expenses were $5.8 million less than the $101.9 million generated in taxes and other revenues for governmental activities.
- Property tax revenues totaled $33.2 million in 2025, a decrease of $0.1 million compared to the prior year. State and federal revenue totaled $60.5 million in 2025, a decrease of $10.5 million compared to the prior year.
- The District continued construction on the preschool building. The District incurred costs of $15.3 million and the school is anticipated to cost $25.9 million, of which $25.2 million from *capital projects fund* and $0.7 million from the *general fund*.
- The District implemented Government Accounting Standards Board Statement No.101, *Compensated Absences*. The District restated beginning net position due to the implementation of this new standard.

Overview of the Financial Statements

This discussion and analysis is intended to serve as an introduction to the basic financial statements. The District's basic financial statements comprise three components: a) government-wide financial statements, b) fund financial statements, and c) notes to the basic financial statements. This report also contains 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 consolidated 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 the assets, deferred outflows of resources, liabilities, and deferred inflows of resources, with the remainder being reported as net position. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position is improving or deteriorating.

The *statement of activities* presents information showing how the net position changed during the most recent fiscal year. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of related cash flows. Thus, revenues and expenses are reported in this statement for some items that will only result in cash flows in future fiscal periods (such as, uncollected taxes and unpaid pension liabilities).

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

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

Fund Financial Statements

A *fund* is a group of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The District, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. All of the District's funds 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. Both the governmental fund balance sheet and the governmental fund statement of revenues, expenditures, and changes in fund balances provide a reconciliation to facilitate this comparison between governmental funds and governmental activities.

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

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

The basic governmental fund financial statements and reconciliations are found on pages 14 through 18 of this report.

Notes to the Basic Financial Statements

The notes provide additional information that is essential for a full understanding of the data provided in the government-wide and fund financial statements. The notes to the basic financial statements are found on pages 19 through 39 of this report.

Additional Information

In addition to the basic financial statements and accompanying notes, this report also presents required supplementary information concerning the District's progress in funding its obligation to provide pension benefits to its employees. This required supplementary information is on pages 40 through 42 of this report.

The combining and individual fund statements and schedules referred to earlier in connection with governmental funds are presented as supplementary information on pages 43 through 51 of this report.

To provide comparative data, selected financial and property tax information is provided as other information. This other information is on pages 52 through 55 of this report.

Government-wide Financial Analysis

UINTAH SCHOOL DISTRICT'S Net Position
June 30, 2025 and 2024
(in millions of dollars)

	Governmental activities		Total change
	2025	2024	2025-2024
Current and other assets	$ 103.1	$ 115.0	$ (11.9)
Capital assets	178.8	162.8	16.0
Total assets	281.9	277.8	4.1
Deferred outflows of resources	14.4	13.2	1.2
Current and other liabilities	12.4	13.4	(1.0)
Long-term liabilities outstanding	30.8	30.5	0.3
Total liabilities	43.2	43.9	(0.7)
Deferred inflows of resources	32.9	32.0	0.9
Net position:			
Net investment in capital assets	170.7	152.2	18.5
Restricted	19.0	31.4	(12.4)
Unrestricted	30.5	31.5	(1.0)
Total net position	$ 220.2	$ 215.1	$ 5.1

As noted earlier, net position may serve over time as a useful indicator of a government's financial position. In the District's case, assets and deferred outflows of resources exceeded liabilities and deferred inflows of resources by $220.2 million at the close of the most recent fiscal year.

- The largest portion of the District's net position ($170.7 million) reflects the District's investment in capital assets (e.g., land, construction in progress, buildings and improvements, equipment, vehicles, and buses, lease asset, and subscription assets, net of accumulated depreciation), less any related liabilities used to acquire those assets that are still outstanding. The District uses these capital assets to provide services to students; consequently, these assets are *not* available for future spending. Although the District's investment in its capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities.

- An additional portion of the District's net position ($19.0 million) represents resources that are subject to external restrictions on how they may be used. The majority of the restricted balance is for capital outlay and child nutrition.

- The remaining net position ($30.5 million) is unrestricted. This balance is net of the District's proportionate share of net pension liabilities and related deferred outflows and inflows of resources of the defined benefit pension plans administered by the Utah Retirement Systems.

The District’s net position increased by $5.8 million during the current year from activities. The following discussion and analysis on governmental activities focuses on this increase.

UINTAH SCHOOL DISTRICT'S Changes in Net Position
Years Ended June 30, 2025 and 2024
(in millions of dollars)

	Governmental activities 2025	Governmental activities 2024	Total change 2025-2024
Revenues:			
Program revenues:			
Charges for services	$ 2.5	$ 2.5	$ -
Operating grants and contributions	36.8	46.7	(9.9)
General revenues:			
Property taxes	33.2	33.3	(0.1)
Federal and state aid not restricted to specific purposes	23.7	24.3	(0.6)
Earnings on investments	3.6	4.4	(0.8)
Other local	1.4	0.9	0.5
Special item	0.7	-	0.7
Total revenues	101.9	112.1	(10.2)
Expenses:			
Instruction	51.3	51.7	(0.4)
Supporting services:			
Students	6.3	5.7	0.6
Instructional staff	3.6	3.6	-
General administration	2.6	1.8	0.8
School administration	5.2	5.0	0.2
Central	8.3	8.4	(0.1)
Operation and maintenance of facilities	7.8	7.7	0.1
Student transportation	6.3	5.6	0.7
Food services	3.8	3.7	0.1
Contributions to other governments	0.7	0.7	-
Interest on long-term liabilities	0.2	0.4	(0.2)
Total expenses	96.1	94.3	1.8
Change in net position	5.8	17.8	(12.0)
Net position - beginning	215.1	197.3	17.8
Net effect of restatement	(0.7)	-	(0.7)
Net position - ending	$ 220.2	$ 215.1	$ 5.1

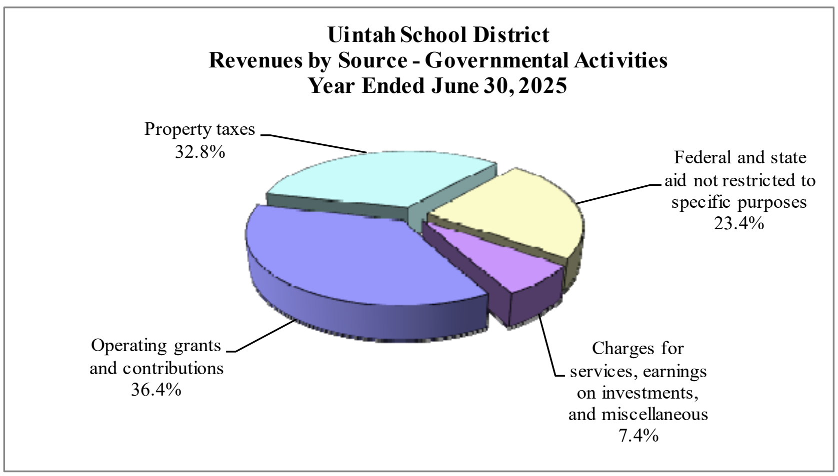
The District implemented Government Accounting Standards Board Statement No. 101, *Compensated Absences*, during the year ended June 30, 2025. The District has restated beginning net position for the year ended June 30, 2025. Additional information on restatement can be found in Note 1 to the financial statements.

- Property taxes are one of the District's primary revenue sources. Property taxes decreased $0.1 million in 2025 compared to 2024. This decrease is mainly attributable to a decrease in the revenue generated by the capital levy.

- Earnings on investments decreased from $4.4 million to $3.6 million in 2025. This decrease is mainly attributable to a reduction in cash and investments from ongoing construction projects.

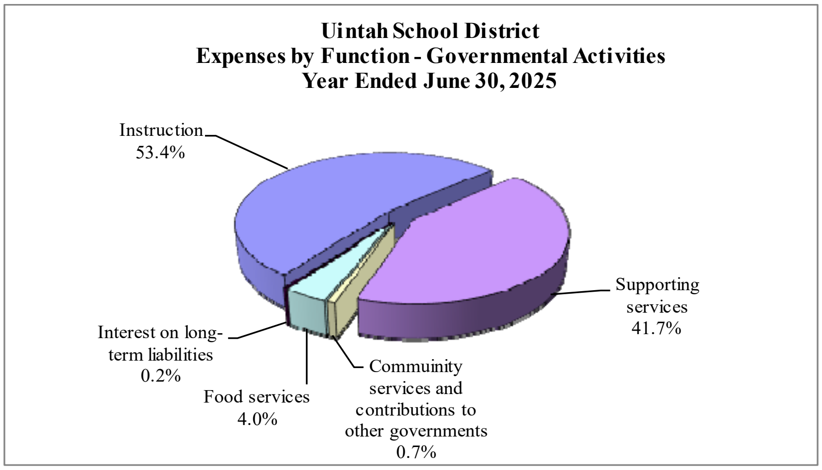
- State aid is based primarily on weighted pupil units (WPUs) and other appropriations. If a student is in membership a full 180 days, the state awards the District one WPU. Certain students receive a weighting greater than one. The state guarantees that if local taxes do not provide money equal to the WPU, the state will make up the difference with state funding. The value of the WPU increased by 5.0% during the year ended June 30, 2025 ($4,494 during 2025 as compared to $4,280 in 2024).

- Operating grants and contributions decreased by $9.9 million in 2025 compared to 2024. The decrease is mainly attributable to a one-time grant in the previous year for the purchase of buses, Elementary and Secondary School Emergency Relief (ESSER) have been reduced, and changes in the state Flexible Allocation funds.



- Instruction represents the largest dollar portion of expense of $51.3 million primarily for teacher salaries and related benefits.

- Supporting services expenses totaled $40.1 million for the year.



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. As the District completed the year, its governmental funds reported a combined fund balance of $59.1 million, $10.9 million less than the previous year. Included in this year's change in the combined fund balance is an increase in the *general fund* of $1.0 million primarily due to a decrease in total expenditures. The *capital projects fund* reported a decrease in fund balance of $11.8 million primarily due to increased capital outlay and construction costs. The fund balance of the *debt service fund* increased $0.3 million due to a decrease in debt service payments. In addition, the following other changes in fund balances should be noted:

- Expenditures for general District purposes totaled $81.7 million. Instruction represents 56.7% of *general fund* expenditures.

- *General fund* salaries totaled $47.7 million while the associated employee benefits of retirement, social security, and insurance (health and accident, industrial, and unemployment) added $22.1 million to arrive at 85.4% of total *general fund* expenditures.

Governmental funds report the differences between their assets, liabilities and deferred inflows of resources as fund balance, which is divided into nonspendable, restricted, and unrestricted portions. *Nonspendable* includes inventories and prepaid items that are not expected to be converted to cash. *Restricted* includes net fund resources that are subject to external constraints due to state or federal laws, or externally imposed conditions by grantors or creditors. Restrictions include tax revenues levied for specific purposes. *Committed* balances reflect the District's self-imposed limitation on the use of otherwise available expendable financial resources in governmental funds. *Assigned* balances in the *general fund* and other governmental funds are those that do not meet the requirements of restricted or committed but that are intended to be used for specific purposes. *Unassigned* balances in the *general fund* are all other available net fund resources. At June 30, 2025, the District's combined governmental fund balance is $59.1 million ($0.8 million in nonspendable, $18.1 million in restricted, $4.3 million in committed, $7.4 million in assigned, and $28.5 million in unassigned fund balances).

General Fund Budgetary Highlights

During the year, the District's budget was revised to reflect award increases and decreases to existing state and federal programs, additions for newly awarded funding, and increased use of unearned revenues. The difference between the original budgeted expenditures and the final budgeted expenditures was an increase of $1.8 million in total *general fund* expenditures. Increases by function include $0.8 million for student transportation and instruction. These increases were offset by other increases or decreases in all other functions to net to a $1.8 million change. The final budgeted revenues also increased by $0.3 million to reflect anticipated additional revenues from local and federal sources offset by anticipated decreases in state sources.

Actual expenditures were $4.8 million less than final budgeted amounts. The most significant variance was $1.5 million in instruction mainly due to salaries and benefits being lower than budgeted and $1.4 million in operations and maintenance of facilities due to fewer general supplies being purchased.

Actual revenues were $0.1 million less than budgeted. Local revenues increased by $1.5 million. State revenues decreased by $1.3 million. Federal revenues decreased by $0.3 million. The decreases in state and federal revenues were partly due to the budgeting of the full award amounts on state and federal grants. Such grants are recognized as revenue when the qualifying expenditures have been incurred and all other grant requirements have been met; unspent grant amounts are carried forward and included in the succeeding year's budget. Therefore, actual grant revenues and expenditures are normally less than the amounts budgeted.

Capital Asset and Debt Administration

Capital Assets

The District’s investment in capital assets for its governmental activities as of June 30, 2025 amounts to $178.8 million (net of accumulated depreciation). This net investment in capital assets includes land, construction in progress, buildings and improvements, equipment, vehicles, and buses, lease asset, and subscription assets. Capital asset additions of $23.1 million, mainly from construction of the preschool building and other capital projects.

Capital assets at June 30, 2025 and 2024 are outlined below:

UINTAH SCHOOL DISTRICT'S Capital Assets
June 30, 2025 and 2024
(net of accumulated depreciation, in millions of dollars)

	Governmental activities 2025	Governmental activities 2024	Total change 2025-2024
Land and construction in progress	$ 35.5	$ 16.6	$ 18.9
Buildings and improvements	130.2	133.7	(3.5)
Equipment, vehicles, and buses	10.8	10.3	0.5
Lease asset	0.8	0.8	-
Subscription assets	1.5	1.4	0.1
Total capital assets	$ 178.8	$ 162.8	$ 16.0

Refer to Note 6 to the basic financial statements for additional information on the District’s capital assets.

Debt Administration

At the end of the current year, the District had total general obligation bonded debt outstanding of $5.9 million (net of unamortized amounts for bond issuance premiums). Payment of the debt is backed by the full faith and credit of the District as well as the State of Utah under provisions of The Guaranty Act. The District's total general obligation bonded debt decreased by $3.3 million or 35.9% during the current year. The decrease was a result of principal payments on the outstanding bonds.

UINTAH SCHOOL DISTRICT'S Outstanding Debt
June 30, 2025 and 2024
(in millions of dollars, net of unamortized bond premiums)

	Governmental activities		Total change
	2025	2024	2025-2024
General obligation bonds	$ 5.9	$ 9.2	$ (3.3)

Refer to Note 7 to the basic financial statements for additional information on the District's long-term debt.

Enrollment

The District anticipates the declining enrollment trends to moderate but continue in the near term. The following enrollment information is based on the annual October 1 counts:

UINTAH SCHOOL DISTRICT'S Enrollment
October 1 Count

School Year	Enrollment	Change
2024-25	6,486	-3.9%
2023-24	6,749	-1.2%
2022-23	6,829	0.1%
2021-22	6,820	2.3%
2020-21	6,666	-4.6%

Contacting the District's Management

This financial report is designed to provide citizens, taxpayers, students, and investors and creditors with a general overview of Uintah School District's finances and to demonstrate accountability for the money it receives. If you have questions about this report or need additional financial information, contact the Office of the Business Administrator at Uintah School District, 826 South 1500 East, Naples, Utah 84078 or by phone at (435) 781-3100.

Basic Financial Statements

UINTAH SCHOOL DISTRICT
Statement of Net Position
June 30, 2025

	Governmental Activities
Assets:	
Cash and investments	$ 65,559,588
Receivables:	
Property taxes	32,527,935
Local	34,840
State	966,836
Federal	2,477,288
Lease receivable	769,329
Inventories	796,161
Capital assets:	
Land and construction in progress	35,516,695
Buildings and other capital assets, net of accumulated depreciation	143,270,469
Total assets	281,919,141
Deferred outflows of resources:	
Deferred amounts on refunding	340,482
Related to pensions	14,001,543
Total deferred outflows of resources	14,342,025
Liabilities:	
Accounts and contracts payable	832,733
Retainage payable	1,287,522
Accrued interest	115,601
Accrued salaries and benefits	8,073,939
Unearned revenue:	
Local	112,592
State	1,964,354
Long-term liabilities:	
Portion due or payable within one year	4,459,947
Portion due or payable after one year	26,313,083
Total liabilities	43,159,771
Deferred inflows of resources:	
Property taxes levied for future year	31,800,411
Related to pensions	325,251
Related to lease	769,329
Total deferred inflows of resources	32,894,991
Net position:	
Net investment in capital assets	170,695,295
Restricted for:	
Debt service	438,303
Capital outlay	16,316,893
Food services	1,653,724
Other purposes	567,802
Unrestricted	30,534,387
Total net position	$ 220,206,404

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

UINTAH SCHOOL DISTRICT
Statement of Activities
Year Ended June 30, 2025

Activities / Functions	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:				
Instruction	$ 51,253,972	$ 1,711,085	$ 25,072,071	$ (24,470,816)
Supporting services:				
Students	6,281,348	-	3,032,895	(3,248,453)
Instructional staff	3,557,801	-	1,640,954	(1,916,847)
General administration	2,603,274	-	756,945	(1,846,329)
School administration	5,173,847	-	205,308	(4,968,539)
Central	8,323,926	-	571,022	(7,752,904)
Operation and maintenance of facilities	7,840,249	20,543	581,265	(7,238,441)
Student transportation	6,311,723	-	2,519,651	(3,792,072)
Community recreation	49,124	-	-	(49,124)
Food services	3,760,412	730,304	2,475,013	(555,095)
Contributions to other governments	723,140	-	-	(723,140)
Interest on long-term liabilities	226,026	-	-	(226,026)
Total school district	$ 96,104,842	$ 2,461,932	$ 36,855,124	(56,787,786)

General revenues:	
Property taxes levied for:	
Basic	8,533,956
Board local	12,370,600
Debt service	3,491,164
Capital local	8,079,378
Charter schools	723,140
Total property taxes	33,198,238
Federal and state aid not restricted to specific purposes	23,726,849
Earnings on investments	3,541,616
Other local	1,399,851
Special Item:	
Gain on sale of land	657,843
Total general revenues and special item	62,524,397
Change in net position	5,736,611
Net position − beginning, as previously stated	215,144,870
Implementation of GASB Statement No. 101, *Compensated Absences*	(675,077)
Net position – beginning, as restated	214,469,793
Net position − ending	$ 220,206,404

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

UINTAH SCHOOL DISTRICT
Balance Sheet − Governmental Funds
June 30, 2025

	Major Funds			Other	Total
		Debt	Capital	Governmental	Governmental
	General	Service	Projects	Funds	Funds
Assets:					
Cash and investments	$ 46,518,595	$ 465,112	$ 16,136,326	$ 2,439,555	$ 65,559,588
Receivables:					
Property taxes	21,062,975	2,705,292	8,163,552	596,116	32,527,935
Local	18,846	-	-	15,994	34,840
State	794,250	-	-	172,586	966,836
Federal	2,446,734	-	-	30,554	2,477,288
Lease receivable	-	-	769,329	-	769,329
Inventories	194,381	-	-	601,780	796,161
Total assets	$ 71,035,781	$ 3,170,404	$ 25,069,207	$ 3,856,585	$ 103,131,977
Liabilities:					
Accounts and contracts payable	$ 530,854	$ -	$ 293,453	$ 8,426	$ 832,733
Accrued salaries and benefits	7,995,641	-	-	78,298	8,073,939
Unearned revenue:					
Local	-	-	-	112,592	112,592
State	1,964,354	-	-	-	1,964,354
Total liabilities	10,490,849	-	293,453	199,316	10,983,618
Deferred inflows of resources:					
Unavailable property tax revenue	223,379	58,318	147,331	10,203	439,231
Property taxes levied for future year	20,652,303	2,616,500	7,945,695	585,913	31,800,411
Related to leases	-	-	769,329	-	769,329
Total deferred inflows of resources	20,875,682	2,674,818	8,862,355	596,116	33,008,971
Fund balances:					
Nonspendable:					
Inventories	194,381	-	-	601,780	796,161
Restricted for:					
Debt service	-	495,586	-	-	495,586
Capital outlay	-	-	15,913,399	-	15,913,399
Reading	107,521	-	-	-	107,521
Food services	-	-	-	1,051,944	1,051,944
Scholarships	-	-	-	460,281	460,281
Committed to:					
Economic stabilization	4,329,697	-	-	-	4,329,697
Assigned to:					
Programs	6,501,103	-	-	-	6,501,103
Students	-	-	-	854,703	854,703
Foundation	-	-	-	92,445	92,445
Unassigned	28,536,548	-	-	-	28,536,548
Total fund balances	39,669,250	495,586	15,913,399	3,061,153	59,139,388
Total liabilities, deferred inflows of resources, and fund balances	$ 71,035,781	$ 3,170,404	$ 25,069,207	$ 3,856,585	$ 103,131,977

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

UINTAH SCHOOL DISTRICT

Reconciliation of the Balance Sheet of Governmental Funds to the Statement of Net Position

June 30, 2025

Total fund balances for governmental funds		$ 59,139,388
Total net position reported for governmental activities in the statement of net position is different because:		
Capital assets used in governmental activities are not financial resources and therefore are not reported in the funds. Those assets consist of:		
Land and construction in progress	$ 35,516,695	
Buildings and improvements, net of $82,623,704 accumulated depreciation	130,187,707	
Equipment and buses, net of $16,545,111 accumulated depreciation	10,839,625	
Lease asset, net of $30,240 accumulated depreciation	757,261	
Subscription assets, net of $1,261,914 accumulated amortization	1,485,876	178,787,164
Some of our property taxes will be collected after year-end, but are not available soon enough to pay for the current period's expenditures, and therefore are reported as deferred inflows of resources in the funds.		439,231
Long-term employee benefit obligations and related deferrals are not due and payable in the current period and therefore are not reported in the funds; these accounts are reported in the statement of net position.		
Net pension liability	(20,728,108)	
Deferred outflows of resources related to pensions	14,001,543	
Deferred inflows of resources related to pensions	(325,251)	
Compensated absences liability	(3,156,256)	(10,208,072)
Long-term liabilities, including bonds payable are not due and payable in the current period and therefore are not reported in the funds. All liabilities are reported in the statement of net position. These and related balances at year end are:		
General obligation bonds payable	(5,390,000)	
Unamortized amounts for bond premiums	(547,636)	
Unamortized deferred amounts on refunding	340,482	
Retainage payable	(1,287,522)	
Lease liability	(769,329)	
Subscription liability	(181,701)	
Accrued interest	(115,601)	(7,951,307)
Total net position of governmental activities		$ 220,206,404

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

UINTAH SCHOOL DISTRICT
Statement of Revenues, Expenditures, and Changes in Fund Balances − Governmental Funds
Year Ended June 30, 2025

	Major Funds			Other	Total
	General	Debt Service	Capital Projects	Other Governmental Funds	Total Governmental Funds
Revenues:					
Local:					
Property taxes	$ 20,921,644	$ 3,494,018	$ 8,085,982	$ 723,140	$ 33,224,784
Earnings on investments	2,345,573	35,501	1,054,798	105,744	3,541,616
Other	1,328,675	-	9,181	2,440,275	3,778,131
State	50,316,941	-	209,433	573,768	51,100,142
Federal	7,572,598	-	-	1,909,233	9,481,831
Total revenues	82,485,431	3,529,519	9,359,394	5,752,160	101,126,504
Expenditures:					
Current:					
Instruction	46,380,433	-	-	1,662,923	48,043,356
Supporting services:					
Student	6,092,988	-	-	75,384	6,168,372
Instructional staff	3,495,551	-	-	-	3,495,551
General administration	2,536,296	-	-	-	2,536,296
School administration	5,044,879	-	-	-	5,044,879
Central	3,844,526	-	-	-	3,844,526
Operation and maintenance of facilities	7,442,816	-	-	-	7,442,816
Student transportation	6,102,360	-	-	-	6,102,360
Food services	10,549	-	-	3,674,750	3,685,299
Community recreation	48,462	-	-	-	48,462
Contributions to other governments	-	-	-	723,140	723,140
Capital outlay	748,845	-	22,018,515	-	22,767,360
Debt service:					
Principal retirement	-	2,910,000	9,181	-	2,919,181
Interest and other charges	-	351,250	13,797	-	365,047
Total expenditures	81,747,705	3,261,250	22,041,493	6,136,197	113,186,645
Excess (deficiency) of revenues over (under) expenditures	737,726	268,269	(12,682,099)	(384,037)	(12,060,141)
Other financing sources (uses):					
Issuance of subscription liability	181,701	-	-	-	181,701
Insurance recoveries	116,118	-	-	-	116,118
Total other financing sources (uses)	297,819	-	-	-	297,819
Special item:					
Proceeds from sale of land	-	-	851,538	-	851,538
Net change in fund balances	1,035,545	268,269	(11,830,561)	(384,037)	(10,910,784)
Fund balances − beginning	38,633,705	227,317	27,743,960	3,445,190	70,050,172
Fund balances − ending	$ 39,669,250	$ 495,586	$ 15,913,399	$ 3,061,153	$ 59,139,388

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

UINTAH 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, 2025

Net change in fund balances for governmental funds		$ (10,910,784)
Amounts reported for governmental activities in the statement of activities are different because:		
Governmental funds report capital outlays as expenditures. However, in the statement of activities, certain assets are capitalized and the cost is allocated over their estimated useful lives and reported as depreciation expense. The net effect of transactions involving capital assets decreased net position in the current period.		
Capital outlay	$ 22,192,152	
Proceeds from sale of capital assets	(851,538)	
Gain on disposal of capital assets	625,377	
Depreciation expense	(6,871,622)	15,094,369
Certain revenue sources are collected several months after our fiscal year end are not considered available revenues in the governmental funds and are, instead, counted as deferred inflows of resources at year end. They are, however, recorded as revenues in the statement of activities.		(26,546)
Some expenses reported in the statement of activities do not require the use of current financial resources and, therefore, are not reported as expenditures in the governmental funds; long-term employee benefit obligations are reported in the governmental funds when paid.		
Compensated sbsences	103,083	
Pension expense	(1,400,012)	(1,296,929)
Some capital asset additions are financed through leases. In governmental funds, a lease arrangement is considered a source of financing, but in the statement of net position, the obligation is reported as a liability. Repayment of principal is an expenditure in the governmental funds, but repayment reduces the obligation in the statement of net position.		
Subscription liability	(181,701)	
Principal repayment of lease	9,181	
Interest expense	(268)	(172,788)
The issuance of bonds provides current financial resources to governmental funds, while the repayment of the principal of bonds consumes the current financial resources of governmental funds. Neither transaction has any effect on net position. Also, governmental funds report the effect of premiums when debt is first issued, whereas these amounts are deferred and amortized in the statement of activities. Interest is recognized as an expenditure in the governmental funds when it is due. The net effect of these differences in the treatment of general obligation bonds and related items is as follows:		
Principal repayment of general obligation bonds	2,910,000	
Amortization of bond-related accounts	97,101	
Interest expense	42,188	3,049,289
Change in net position of governmental activities		$ 5,736,611

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

UINTAH SCHOOL DISTRICT
Statement of Revenues, Expenditures, and Changes in Fund Balances − Budget and Actual −
General Fund
Year Ended June 30, 2025

	Budgeted Amounts		Actual	Variance with
	Original	Final	Amounts	Final Budget
Revenues:				
Local:				
Property taxes	$ 20,713,092	$ 20,713,092	$ 20,921,644	$ 208,552
Earnings on investments	1,250,000	1,250,000	2,345,573	1,095,573
Other	1,037,738	1,177,900	1,328,675	150,775
State	52,603,613	51,592,569	50,316,941	(1,275,628)
Federal	6,732,514	7,893,435	7,572,598	(320,837)
Total revenues	82,336,957	82,626,996	82,485,431	(141,565)
Expenditures:				
Current:				
Instruction	47,391,535	47,842,655	46,380,433	1,462,222
Supporting services:				
Students	6,521,527	6,520,089	6,092,988	427,101
Instructional staff	3,912,841	4,116,680	3,495,551	621,129
General administration	2,416,422	2,758,067	2,536,296	221,771
School administration	5,066,176	5,096,198	5,044,879	51,319
Central	4,509,329	4,294,558	3,844,526	450,032
Operation and maintenance of facilities	9,018,740	8,843,017	7,442,816	1,400,201
Student transportation	5,418,136	6,290,956	6,102,360	188,596
Food services	6,721	6,035	10,549	(4,514)
Community recreation	57,693	57,693	48,462	9,231
Capital outlay	502,989	767,989	748,845	19,144
Total expenditures	84,822,109	86,593,937	81,747,705	4,846,232
Excess (deficiency) of revenues over (under) expenditures	(2,485,152)	(3,966,941)	737,726	4,704,667
Other financing sources (uses):				
Issuance of subscription liability	-	-	181,701	181,701
Insurance recoveries	-	-	116,118	116,118
Net change in fund balances	(2,485,152)	(3,966,941)	1,035,545	5,002,486
Fund balances − beginning	38,633,705	38,633,705	38,633,705	-
Fund balances − ending	$ 36,148,553	$ 34,666,764	$ 39,669,250	$ 5,002,486

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

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The financial statements of the Uintah School District (the 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 is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. The District's more significant accounting policies are described below.

Reporting Entity

The Board of Education, comprised of five elected individuals, is the primary governing authority for the District. The Board establishes District policies, approves the budget, levies taxes, issues bonds, and appoints a superintendent with administrative responsibilities encompassing all District educational activities and a business administrator who oversees fiscal activities.

As required by GAAP, these financial statements present the District and its component units, the Municipal Building Authority of Uintah County School District (the Authority) and the Uintah School District Foundation (the Foundation).

- The Authority is a legally separate organization for which the District is accountable. The Authority's board is comprised of District Board members. The Authority provides financing services solely to the District. The District is obligated for the debt of the Authority; all outstanding debt of the Authority is expected to be repaid with District resources. The District pays for all operating costs of the Authority. The Authority is reported within the *capital projects fund*.

- The Foundation is a nonprofit organization established under Internal Revenue Service regulations 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 because the Foundation secures donations that exclusively benefit the District by providing teachers with grants and students with scholarships within the District. The Foundation's board appoints all members. The Foundation is presented as a special revenue fund of the District and does not issue separate financial statements.

Government-Wide and Fund Financial Statements

The *government-wide financial statements* (the statement of net position and the statement of changes in net position) display financial activities of the District. As a rule, the effect of interfund activity has been eliminated from the government-wide financial statements. Governmental activities are primarily financed through taxes, intergovernmental revenues, and other nonexchange transactions.

The statement of activities presents a comparison between direct expenses and program revenues for each function of the District's governmental activities. Direct expenses are those that are specifically associated with a function and, therefore, are clearly identifiable to a 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 instruction, school administration, operation and maintenance of facilities, and food services) are ratably included in the direct expenses of the appropriate functions. Indirect expense allocations that have been made in the funds have been reversed for the statement of activities. Interest on general long-term liabilities is considered an indirect expense and is reported in the statement of activities as a separate line.

Program revenues include a) fees and charges paid by students and other recipients of goods or services offered by a given function, and b) grants and contributions that are restricted to meeting the operational or capital requirements of a function. Revenues that are not classified as program revenues, including property taxes, are presented as general revenues.

The *fund financial statements* provide information about the District's funds. The emphasis of fund financial statements is on major governmental funds, each displayed in a separate column. All remaining governmental funds are aggregated and reported as nonmajor funds.

The District reports the following major governmental funds:

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

- The *debt service fund* accounts for resources accumulated and payments made for principal and interest on general obligation school building bonds.

- The *capital projects fund* accounts for resources accumulated and payments made for the acquisition and improvement of sites, construction and remodel of facilities, and procurement of equipment necessary for providing educational programs for all students.

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 at the time liabilities are incurred, regardless of when the related cash flows take place. Nonexchange transactions, in which the District receives value without directly giving equal value in exchange, include property taxes, grants, and donations. On an accrual basis, revenue from property taxes is recognized in the fiscal year for which taxes are levied. Revenue from grants and donations is recognized in the fiscal year in which all eligibility requirements have been satisfied.

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

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

Budgetary Data

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

- In accordance with Utah law, the District's business administrator prepares a proposed annual budget (for the fiscal year beginning July 1) for all applicable funds. The budget is presented to the Board of Education by the business administrator. This budget includes proposed expenditures and the means of financing them. Also included is a final adjusted budget for the current fiscal year ending June 30.

- Copies of the proposed budget are made available for public inspection and review by the District's patrons.

- If the District does not exceed the certified tax rate, a public hearing is held prior to June 30 at which time the budget is legally adopted by resolution of the Board after obtaining taxpayer input. If the District exceeds the certified tax rate, the budget is adopted in August when data is available to set the rates.

- Once adopted, the budget can be amended by subsequent Board action. The Board, upon recommendation of the superintendent, can approve reductions in appropriations, but increases in appropriations by fund require a public hearing prior to amending the budget. In accordance with Utah state law, interim adjustments may be made by administrative transfer of money from one appropriation to another within any given fund.

- Certain interim adjustments in estimated revenue and expenditures during the current year 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.

Cash and Investments

The cash balances of substantially all funds are pooled and invested by the District to increase earnings through investment activities and providing efficient management of temporary investments. The pool's investments are reported at fair value at year-end. Changes in the fair value of investments are recorded as investment earnings. Earnings on pooled funds are apportioned and paid or credited to the funds monthly based on the ending balance of each participating fund.

Inventories

Inventories are valued at cost or, if donated, at acquisition value when received, stated at the lower of average cost or market. Inventories of governmental funds are recorded as expenditures when consumed rather than when purchased. Donated food commodities are recorded as revenue when received.

Capital Assets

Capital assets, which include land, construction in progress, buildings and improvements, and equipment and buses, are reported in the government-wide financial statements. The District defines capital assets as assets with an initial, individual cost of more than $5,000 for equipment, furniture, vehicles, and buses; $25,000 for land improvements; and $50,000 for software, buildings and building improvements. The District considers all land purchased to be a capital asset. Purchased or constructed capital assets are reported at cost or estimated historical cost. Donated capital assets are recorded at estimated acquisition value at the date of donation.

The cost of normal maintenance and repairs that do not add to the value of the asset or materially extend assets' lives are not capitalized. Buildings and improvements and equipment and buses are depreciated using the straight-line method over the estimated useful lives as indicated in the chart below:

Assets	Years
Buildings and improvements	10 to 50
Equipment and buses	5 to 20

Pensions

For purposes of measuring the net pension liability (asset), deferred outflows of resources and deferred inflows of resources related to pensions, and pension expense, information about the fiduciary net position of the Utah Retirement Systems (URS) and additions to/deductions from 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. Pension plan investments are reported at fair value.

Compensated Absences

During the year ended June 30, 2025, the District adopted Governmental Accounting Standards Board Statement No. 101, *Compensated Absences*. The new standard requires that liabilities for compensated absences be recognized for leave that has not been used and leave that has been used but not yet paid in cash or settled through noncash means. A liability is recognized if the leave is attributable to services already rendered, accumulates, and is more likely than not to be used for time off or paid out upon separation. The District restated the beginning net position due to implementing this standard.

Under Board policy, the District provides a paid time off (PTO) incentive available to all employees upon their separation. Unused days accumulated with no maximum limit. Employees who terminate employment with 10 or more years of service in the District are entitled to a lump sum payout. The benefit is a minimum of 35% of the number of unused PTO days accumulated increasing to a max of 75% based on tenure and the number of days accrued. The benefit is calculated using the daily rate of pay at the time of separation.

The District also provides vacation days to twelve-month or full-year employees in amounts varying with tenure and classification. Upon separation from the District an employee is reimbursed for accumulated vacation days to a maximum of 40 days.

Expenditures are recorded in the governmental funds for PTO and vacation benefits when paid. An expense and related liability are recorded in the governmental-wide financial statements as these benefits are earned.

Long-Term Liabilities

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

In the fund financial statements, the face amount of debt issued and premiums received are reported as other financing sources.

Leases

The District utilizes a single model for lease accounting based on the foundational principle that leases are financings of the right to use an underlying asset. As a lessee, the District recognizes a lease liability and an intangible right-to-use lease asset, and as lessor, the District recognizes a lease receivable and a deferred inflow of resources.

Lessee – The District is a lessee for a noncancellable lease of land. The District recognizes a lease liability and an intangible right-to-use lease asset (lease asset) in the government-wide financial statements. The District recognizes lease liabilities with an initial, individual value of $50,000 or more.

At the commencement of a lease, the District initially measures the lease liability at the present value of payments expected to be made during the lease term. Subsequently, the lease liability is reduced by the principal portion of lease payments made. The lease asset is initially measured as the initial amount of the lease liability, adjusted for lease payments made at or before the lease commencement date, plus certain initial direct costs. Subsequently, the lease asset is amortized on a straight-line basis over its useful life.

Key estimates and judgments related to leases include how the District determines (1) the discount rate it uses to discount the expected lease payments to present value, (2) lease term, and (3) lease payments.

- 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 generally uses its estimated incremental borrowing rate as the discount rate for leases.

- The lease term includes the noncancellable period of the lease. Lease payments included in the measurement of the lease liability are composed of fixed payments and purchase option price that the District is reasonably certain to exercise.

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

Lessor – The District is a lessor for a noncancellable lease of facilities. The District recognizes a lease receivable and a deferred inflow of resources in the government-wide and governmental fund financial statements.

At the commencement of a lease, the District initially measures the lease receivable at the present value of payments expected to be received during the lease term. Subsequently, the lease receivable is reduced by the principal portion of lease payments received. The deferred inflow of resources is initially measured as the initial amount of the lease receivable, adjusted for lease payments received at or before the lease commencement date. Subsequently, the deferred inflow of resources is recognized as revenue over the life of the lease term.

Key estimates and judgments include how the District determines (1) the discount rate it uses to discount the expected lease receipts to present value, (2) lease term, and (3) lease receipts.

- The District uses its estimated incremental borrowing rate as the discount rate for leases.

- The lease term includes the noncancellable period of the lease. Lease receipts included in the measurement of the lease receivable is composed of fixed payments from the lessee.

The District monitors changes in circumstances that would require a remeasurement of its lease, and will remeasure the lease receivable and deferred inflows of resources if certain changes occur that are expected to significantly affect the amount of the lease receivable.

Subscription-based Information Technology Arrangements

Subscription-based Information Technology Arrangements (SBITA) are contracts that convey control of the right to use another party's information technology software, alone or in combination with tangible capital assets, as specified in the contract for a period of time in an exchange or exchange-like transaction.

At the commencement of a SBITA, the subscription liability is initially measured at the present value of subscription payments expected to be made during the subscription term. The subscription asset is measured as the sum of the initial subscription liability amount, the payments made to the SBITA vendor before commencement of the subscription term, and the capitalizable implementation costs, less any incentives received from the SBITA vendor at or before the commencement of the subscription term. The District recognizes subscription liabilities with an initial, individual value of $50,000 or more. Subsequently, the subscription asset is amortized on a straight-line basis over the subscription term.

Key estimates and judgments related to SBITAs include how the District determines (a) the discount rate it uses to discount the expected subscription payments to present value, (b) subscription term, and (c) subscription payments.

- The District uses the interest rate charged by the SBITA vendor as the discount rate. When the interest rate charged by the SBITA vendor is not provided, the District uses its estimated incremental borrowing rate as the discount rate for subscription liabilities.

- The subscription term includes the noncancellable period of the SBITA. Subscription payments included in the measurement of the Subscription payable are composed of fixed payments and other payments the government is reasonably certain will be required to be made to the SBITA vendor.

Deferred Outflows of Resources

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

Deferred Inflows of Resources

In addition to liabilities, the financial statements will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, *deferred inflows of resources*, represents an acquisition of net position that applies to a future period(s) and so will not be recognized as an inflow of resources (revenue) until that time.

Net Position/Fund Balances

The residual of all other elements presented in a statement of net position is *net position* on the government-wide 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 accumulated depreciation and related debt), restricted, and unrestricted. Net position is reported as restricted when constraints are placed upon it by external parties or are imposed by constitutional provisions or enabling legislation.

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

Fund balance classifications are summarized as follows:

Nonspendable – This category includes fund balance amounts that cannot be spent because they are either a) not in spendable form or b) legally or contractually required to be maintained intact. Fund balance amounts related to inventories and prepaid items 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 primarily include the unspent tax revenue for specific purposes (capital outlay and debt service) and amounts in other governmental funds (*school lunch fund)*.

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

- Economic stabilization. As defined in Utah law as an "undistributed reserve," the District maintains for economic stabilization up to five percent of *general fund* budgeted expenditures. Potential state budget cuts, disasters, immediate capital needs, and other significant events are circumstances or conditions that signal the need for stabilization. Additionally, the commitment is necessary to maintain liquidity (i.e., reducing any disparity between when financial resources are available to make payments and the maturity of related liabilities). Also defined by state law, the commitment is not to be used "in the negotiation or settlement of contract salaries for school district employees" and the use of this reserve requires a written resolution adopted by a majority vote of the Board filed with the Utah State Board of Education and the Utah State Auditor.

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

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

Net Position/Fund Balance Flow Assumption

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

Net Position – It is the District's practice to consider restricted net position to have been depleted before unrestricted net position.

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

NOTE 2 – DEPOSITS AND INVESTMENTS

A reconciliation of cash and investments at June 30, 2025, as shown on the financial statements is as follows:

Carrying amount of deposits	$ 926,462
Carrying amount of investments	64,633,126
Total	$ 65,559,588

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

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

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

Deposits

The District and Foundation have the following deposits with financial institutions at June 30, 2025:

	Carrying Amount	Bank Balance	Amount Insured
Uintah School District	$ 918,324	$ 2,016,728	$ 250,000
Uintah Schools Foundation	8,138	11,438	11,438
Totals	$ 926,462	$ 2,028,166	$ 261,438

Custodial Credit Risk – Custodial credit risk for deposits is the risk that, in the event of a bank failure, a government's deposits may not be returned to it. The District does not have a formal deposit policy for custodial credit risk other than to comply with the Act. At June 30, 2025, the uninsured amount of District bank deposits was uncollateralized nor is it required by state law.

Investments

At June 30, 2025, the District has $64,088,538 invested with the PTIF.

The PTIF is an external local government investment pool managed by the Utah State Treasurer. The PTIF is authorized and makes investments in accordance with the Act. The Council provides regulatory oversight for the PTIF. Participant accounts with the PTIF are not insured or otherwise guaranteed by the state. Participants in the PTIF share proportionally in the income, costs, gains, and losses from investment activities. The degree of risk of the PTIF depends upon the underlying portfolio, which consists of debt securities held by the state or in the state's name by the state's custodial banks, including investment-grade corporate bonds and notes, money market mutual funds, first-tier commercial paper, and certificates of deposit. The portfolio has a weighted average maturity of 90 days or less. The majority of the PTIF's corporate bonds and notes are variable-rate securities, which reset every three months to the prevailing market interest rates. The PTIF is not rated. The PTIF has no debt securities with more than 5% of its total investments in a single non-governmental issuer and is not required to be reported in the fair value hierarchy.

The Foundation has deposits separate from the District and has certificates of deposit of $27,791, money market funds of $39,895 and annuities of $476,902.

Interest Rate Risk – Interest rate risk is the risk that changes in interest rates will adversely affect the fair value of an investment. The District manages its exposure to interest rate risk by complying with the Act, which requires that the remaining term to maturity of investments to not exceed the period of availability of the funds invested. Except endowments, the Act further limits the remaining term to maturity on all investments in commercial paper, bankers' acceptances, and fixed-rate securities from 270 days to 15 months. In addition, variable-rate securities may not have a remaining term to final maturity exceeding three years.

Credit Risk – Credit risk is the risk that an issuer or other counterparty to an investment will not fulfill its obligations. The District manages its exposure to credit risk is by complying 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 or by Standard & Poor's.

Concentration of Credit Risk – Concentration of credit risk is the risk of loss attributed to the magnitude of a government's investment in a single issuer. The District manages this risk by complying with the Act and related rules. The Act limits investments in commercial paper and or corporate obligations to 5% of its total portfolio with a single issuer.

Custodial Credit Risk – Custodial credit risk for investments is the risk that, in the event of the failure of the counterparty, a government will not be able to recover the value of investment or collateral securities that are in the possession of an outside party. The District manages this risk by complying with the Act and related rules.

NOTE 3 – FAIR VALUE MEASUREMENTS

The District categorizes its fair value measurements within the fair value hierarchy established by generally accepted accounting principles. The hierarchy is based on the valuation inputs used to measure the fair value of the asset. Level 1 inputs are quoted prices in active markets for identical assets; Level 2 inputs are significant other observable inputs; Level 3 inputs are significant unobservable inputs.

The Foundation has the following recurring fair value measurements as of June 30, 2025:

- Certificates of deposit are valued at the original amount deposited as the financial institution plus interest earned on the certificate through the end of the fiscal year (level 2).

- Money market funds are valued using quoted market prices (level 1).

- Annuities are valued at the present value of the future payments (level 2).

NOTE 4 – PROPERTY TAXES

District Property Tax Revenue

The property tax revenue of the District is collected and distributed by the county treasurer as an agent of the District. Utah statutes establish the process by which taxes are levied and collected. The county assessor is required to assess real property as of January 1 (the legal lien date) and complete the tax rolls by May 15. By July 21, the county auditor is to mail assessed value and tax notices to property owners. A taxpayer may then petition the County Board of Equalization between August 1 and August 15 for a revision of the assessed value. The county auditor makes approved changes in assessed value by November 1 and on this same date the county auditor is to deliver the completed assessment rolls to the county treasurer. Tax notices are mailed with a due date of November 30.

Motor vehicles are assessed an age-based fee that is due each time a vehicle is registered. The revenues collected in the county from motor vehicle fees is distributed by the county to each taxing entity in the same proportion in which revenue collected from ad valorem real property tax is distributed. The District recognizes motor vehicle fees as property tax revenue when collected.

As of June 30, 2025, property taxes receivable includes uncollected taxes assessed as of January 1, 2025, or earlier. It is expected that all assessed taxes (including delinquencies plus accrued interest and penalties) will be collected within a five-year period, after which time the county treasurer may force sale of property to collect the delinquent portion.

Incremental Taxes and Charter School Levy

In addition to property taxes the District levies for its own purposes, the District levies property taxes for community development agencies (located within our boundaries) in accordance with the Community Development and Renewal Agencies Act (*Utah Code* 17C- 1) and for charter schools (for students living within our boundaries who are enrolled in charter schools) in accordance with *Utah Code* 53F-2-703. These taxes are forwarded directly by the County to the community development agencies or the state charter school levy account as these taxes are collected by the County.

During the year ended June 30, 2025, incremental taxes collected by the District for community development agencies and charter schools totaled $172,770 and $550,370, respectively. These were recorded as revenues with an equivalent amount of expenditures in the *Pass- Through Taxes Fund*.

NOTE 5 – LEASE RECEIVABLE

The District leases a facility to a third party for office and classroom space under lease terms for 50 years. For the year ended June 30, 2025, the District recognized lease revenue of $9,181 and interest revenue of $13,797. At June 30, 2025, the District reports a lease receivable and an offsetting deferred inflow of resources related to leases of $769,329.

NOTE 6 – CAPITAL ASSETS

Capital asset activity for the year ended June 30, 2025 is as follows:

	Beginning Balance	Increases	Decreases	Ending Balance
Governmental activities:				
Capital assets, not being depreciated				
Land	$ 6,487,606	$ 1,203,683	$ (193,695)	$ 7,497,594
Construction in progress	10,141,921	18,407,271	(530,091)	28,019,101
Total capital assets, not being depreciated	16,629,527	19,610,954	(723,786)	35,516,695
Capital assets, being depreciated:				
Buildings and improvements	211,966,040	845,371	-	212,811,411
Equipment, vehicles, and buses	25,574,534	2,472,464	(662,262)	27,384,736
Lease asset	787,501	-	-	787,501
Subscription assets	2,081,925	665,865	-	2,747,790
Total capital assets, being depreciated	240,410,000	3,983,700	(662,262)	243,731,438
Accumulated depreciation for:				
Buildings and improvements	(78,266,377)	(4,357,327)	-	(82,623,704)
Equipment, vehicles, and buses	(15,220,982)	(1,953,925)	629,796	(16,545,111)
Lease asset	(14,490)	(15,750)	-	(30,240)
Subscription assets	(717,294)	(544,620)	-	(1,261,914)
Total accumulated depreciation	(94,219,143)	(6,871,622)	629,796	(100,460,969)
Total capital assets, being depreciated, net	146,190,857	(2,887,922)	(32,466)	143,270,469
Governmental activities capital assets, net	$ 162,820,384	$ 16,723,032	$ (756,252)	$ 178,787,164

For the year ended June 30, 2025, depreciation and amortization expense was charged to functions as follows:

Governmental activities:	
Instruction	$ 997,117
Supporting services:	
Students	5,017
Instructional staff	1,710
General administration	24,347
School administration	18,412
Central	4,413,672
Operation and maintenance of facilities	287,840
Student transportation	1,078,690
Food services	44,817
Total depreciation and amortization expense, governmental activities	$ 6,871,622

During the fiscal year ended June 30, 2025, the District sold a parcel of land that was no longer needed for school operations. The land was sold for $851,538, resulting in a gain of $657,843. The sale was approved by the Board of Education and is considered a special item because it is infrequent in occurrence and within the control of management. The gain has been reported as a special item in the government-wide Statement of Activities and in the governmental fund financial statements.

The District is obligated at June 30, 2025 under construction commitments as follows:

	Commitment	Costs to Date	Costs to Complete
Preschool building	$ 25,931,035	$ 25,650,183	$ 280,852
Secure vestibules	1,763,041	1,442,329	320,712
Teen center	941,475	903,133	38,342
Parking lot and green house	23,456	23,456	-
Total construction commitments	$ 28,659,007	$ 28,019,101	$ 639,906

NOTE 7 – LONG-TERM LIABILITIES

Long-term liability activity for the year ended June 30, 2025 is as follows:

	Beginning Balance	Additions	Reductions	Ending Balance	Portion Due or Payable Within One Year
General obligation bonds	$ 8,300,000	$ -	$ (2,910,000)	$ 5,390,000	$ 2,370,000
Unamortized bond premium	892,234	-	(344,598)	547,636	-
Net general obligation bonds	9,192,234	-	(3,254,598)	5,937,636	2,370,000
Lease liability	778,510	-	(9,181)	769,329	9,376
Subscription liability	-	181,701	-	181,701	60,567
Compensated absences liability	3,259,339	-	(103,083) *	3,156,256	2,020,004
Net pension liability	17,936,405	2,791,703	-	20,728,108	-
Total long-term liabilities	$ 31,166,488	$ 2,973,404	$ (3,366,862)	$ 30,773,030	$ 4,459,947

* The change in the compensated absences liability is presented as a net change.

The annual requirements to service all bonds outstanding (principal and interest) as of June 30, 2025 are listed as follows:

Year Ending	General Obligation Bonds		
June 30,	Principal	Interest	Total
2026	$ 2,370,000	$ 246,500	$ 2,616,500
2027	3,020,000	151,000	3,171,000
Total	$ 5,390,000	$ 397,500	$ 5,787,500

The outstanding balance of bonds payable at June 30, 2025 is comprised of individual issues as follows:

Description / Purpose	Maturity	Remaining Interest Rates	Outstanding Amount
General Obligation Bonds:			
$14,955,000 Series 2013 school building (refunding)	2/1/2026	3.0%	$ 1,150,000
General Obligation Bonds:			
$11,345,000 Series 2014 school building (refunding)	2/1/2027	5.0%	4,240,000
Total general obligation bonds			$ 5,390,000

General Obligation Bonds

The District issues general obligation bonds to provide funds for the construction of new facilities, acquisition of property, renovation and improvement of facilities, and procurement of new school equipment. General obligation bonds are direct obligations and pledge the full faith and credit of the taxpayers. Debt service payments on the general obligation bonds are made by the *debt service fund* from property tax revenues.

Lease Liability

In conjunction with the lease receivable described in Note 5, the District has entered into a lease agreement as lessee for the right to use land from a third party. As of June 30, 2025, the value of the lease liability was $769,329. The District is required to make annual principal and interest payments starting at $22,500 and escalating by 2.12% annually. Total payments for the year ended June 30, 2025, was $22,978. The lease has an interest rate of 3.56% and has a fifty-year estimated useful life. The value of the right-to-use asset as of the end of the current fiscal year was $787,501, net of accumulated amortization of $30,240.

The annual requirements to service the lease (principal and interest) as of June 30, 2025 are listed as follows:

Year Ending	Lease Liability		
June 30,	Principal	Interest	Total
2026	$ 9,376	$ 14,090	$ 23,466
2027	9,575	14,390	23,965
2028	9,778	14,696	24,474
2029	9,986	15,008	24,994
2030	10,198	15,327	25,525
2031-2035	54,335	81,660	135,995
2036-2040	60,360	90,713	151,073
2041-2045	67,050	100,769	167,819
2046-2050	74,483	111,941	186,424
2051-2055	82,741	124,351	207,092
2056-2060	91,914	138,137	230,051
2061-2065	102,104	153,450	255,554
2066-2070	113,424	170,462	283,886
2071-2073	74,005	111,221	185,226
Total	$ 769,329	$ 1,156,215	$ 1,925,544

Subscription Liability

The District has recognized multiple subscription assets for operational and instructional software. Most of the obligations for these subscription assets were paid in full at the commencement of the agreements. The subscription assets are capitalized at the initial cost and amortized over the life of the agreements.

The District entered into several new agreements for subscription assets during 2025 by paying $484,164. At June 30, 2025, the value of the subscription assets was $2,747,790 and had accumulated amortization of $1,261,914.

The annual requirement to service the subscription as of June 30, 2025 is listed as follows:

Year Ending	Subcription liability		
June 30,	Principal	Interest	Total
2026	$ 60,567	$ -	$ 60,567
2027	60,567	-	60,567
2028	60,567	-	60,567
Total	$ 181,701	$ -	$ 181,701

NOTE 8 – STATE RETIREMENT PLANS

Description of Plans

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

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

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

Defined Contribution Plans (individual account plans):

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

District employees qualify for membership in the retirement systems if a) employment, contemplated to continue during a fiscal or calendar year, normally requires an average of 30 or more hours per week and the employee receives benefits normally provided by the District as approved by the Utah State Retirement Board, b) the employee is a classified school employee whose employment normally requires an average of 30 hours or more per week regardless of benefits, c) the employee is a teacher who teaches and receives benefits normally provided by the District as approved by the Utah State Retirement Board, or d) the employee is an appointed officer.

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

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

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

Benefits Provided

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

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

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

Contributions

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

For the year ended June 30, 2025, required contribution rates for the plans were as follows:

	Defined Benefit Plans Rates					
	District Contribution *	Amortization of UAAL **	Employee Paid	Paid by District for Employee	District Rates for 401(k) Plan	Totals
Tier 1 Noncontributory System	12.25%	9.44%	-	-	1.50%	23.19 %
Tier 1 Contributory System	5.45%	11.75%	1.00%	5.00%	-	23.20 %
Tier 2 Contributory System	10.08%	9.44%	0.70%	-	-	20.22 %
Tier 2 Defined Contribution Plan	0.08%	9.44%	-	-	10.00%	19.52 %

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

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

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

For the year ended June 30, 2025, District and employee contributions to the plans were as follows:

	District Contributions *	Employee Contributions
Tier 1 Noncontributory System	$ 4,260,033	$ -
Tier 1 Contributory System	28,547	9,912
Tier 2 Contributory System	3,670,088	-
Tier 2 Defined Contribution Plan	363,139	-
401(k) Plan	843,320	729,271
457 Plan and other individual plans	-	325,953

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

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

At June 30, 2025, the District reported a net pension asset of zero and a net pension liability of $20,728,108 for the following plans:

	Net Pension Asset	Net Pension Liability
Tier 1 Noncontributory System	$ -	$ 17,829,172
Tier 1 Contributory System	-	1,102,945
Tier 2 Contributory System	-	1,795,991
Total	$ -	$ 20,728,108

The net pension liability (asset) was measured as of December 31, 2024, and the total pension liability (asset) used to calculate the net pension liability (asset) was determined by an actuarial valuation as of January 1, 2024, rolled-forward using generally accepted actuarial procedures. The District's proportion of the net pension liability (asset) is equal to the ratio of its actual contributions compared to the total of all employer contributions during the plan year. The following presents the District's proportion (percentage) of the collective net pension liability (asset) at December 31, 2024 and the change in proportion since the prior measurement date for each plan:

	Proportionate Share	
	2024	Change
Tier 1 Noncontributory System	0.7881617 %	(0.0169650)%
Tier 1 Contributory System	3.7286933 %	0.7919504 %
Tier 2 Contributory System	0.6021986 %	0.0027554 %

For the year ended June 30, 2025, the District recognized pension expense for the plans as follows:

	Pension Expense
Defined benefit pension plans:	
Tier 1 Noncontributory System	$ 7,093,491
Tier 1 Contributory System	656,840
Tier 2 Contributory System	1,961,299
Total	$ 9,711,630
Defined contribution plans:	
Tier 2 Defined Contribution Plan	$ 363,139
401(k) Plan	843,320
Total	$ 1,206,459

At June 30, 2025, the District reported deferred outflows of resources related to defined benefit pension plans from the following sources:

	Deferred Outflows of Resources Related to Pensions			
	Tier 1 Noncontributory System	Tier 1 Contributory System	Tier 2 Contributory System	Total
Differences between expected and actual experience	$ 4,357,635	$ -	$ 776,421	$ 5,134,056
Changes of assumptions	617,341	-	599,838	1,217,179
Net difference between projected and actual earnings on pension plan investments	2,691,538	337,760	114,791	3,144,089
Changes in proportion and differences between District contributions and proportionate share of contributions	-	-	270,477	270,477
Contributions subsequent to the measurement date	2,133,425	14,426	2,087,891	4,235,742
Total	$ 9,799,939	$ 352,186	$ 3,849,418	$ 14,001,543

At June 30, 2025, the District reported deferred inflows of resources related to defined benefit pension plans from the following sources:

	Deferred Inflows of Resources Related to Pensions			
	Tier 1 Noncontributory System	Tier 1 Contributory System	Tier 2 Contributory System	Total
Differences between expected and actual experience	$ -	$ -	$ 12,373	$ 12,373
Changes of assumptions	-	-	185	185
Changes in proportion and differences between District contributions and proportionate share of contributions	286,058	-	26,635	312,693
Total	$ 286,058	$ -	$ 39,193	$ 325,251

The $4,235,742 reported as deferred outflows of resources related to pensions resulting from District contributions subsequent to the measurement date of December 31, 2024 will be recognized as a reduction of the net pension liability (asset) in the year ending June 30, 2026. The other amounts reported as deferred outflows of resources and deferred inflows of resources related to defined benefit pension plans will be recognized in pension expense as follows:

Year Ending June 30,	Tier 1 Noncontributory System	Tier 1 Contributory System	Tier 2 Contributory System	Total
2026	$ 3,671,234	$ (7,275)	$ 206,793	$ 3,870,752
2027	4,958,439	493,188	319,086	5,770,713
2028	(1,059,058)	(126,652)	135,851	(1,049,859)
2029	(190,158)	(21,502)	166,447	(45,213)
2030	-	-	399,416	399,416
Thereafter	-	-	494,741	494,741

Actuarial Assumptions

The total pension liability in the January 1, 2024 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Inflation	2.50%
Salary increases	3.50% to 9.50%, average, including inflation
Investment rate of return	6.85%, net of pension plan investment expense, including

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

The actuarial assumptions used in the January 1, 2024 valuation were based on an experience study of the demographic for the period ending December 31, 2022. Assumptions remained unchanged that affect measurement of the net pension liability since the prior measurements date.

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

The target allocation and best estimates of arithmetic real rates of return for each major asset class are summarized in the following table:

Asset Class	Target Allocation	Long-Term Expected Real Rate of Return
Equity securities	35%	2.45%
Debt securities	20%	0.51%
Real assets	18%	0.98%
Private equity	12%	1.21%
Absolute return	15%	0.65%
Cash and cash equivalents	0%	0.00%
Total	100%	

Discount Rate

The discount rate used to measure the total pension liability (asset) 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 and certified by the Utah State Retirement Board. Based on those assumptions, the plans' fiduciary net position was projected to be available to make all projected future benefit payments of current active and inactive employees. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability (asset).

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

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

	1% Decrease (5.85%)	Discount Rate (6.85%)	1% Increase (7.85%)
District's proportionate share of the net pension liability (asset):			
Tier 1 Noncontributory System	$ 45,718,945	$ 17,829,172	$ (5,574,406)
Tier 1 Contributory System	3,050,236	1,102,945	(586,503)
Tier 2 Contributory System	5,364,189	1,795,991	(979,715)
Total	$ 54,133,370	$ 20,728,108	$ (7,140,624)

Pension Plan Fiduciary Net Position

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

Payables to the Pension Plans

At June 30, 2025, the District reported payables of $1,276,015 for contributions to defined benefit and defined contribution plans.

NOTE 9 – RISK MANAGEMENT

The District maintains insurance coverage for general liability, automobile liability, and property through policies administered by the Utah State Risk Management Fund. The general liability coverage has the following limits: $1,000,000 million per occurrence and $3,000,000 million in the aggregate. The automobile liability insurance coverage has the following limits: $3,000,000 million per accident for bodily injury, and a $1,000,000 million combined single limit. The automobile comprehensive and collision deductible is $1,000. The District pays an annual premium to the Fund. The District also insures buildings, including those under construction, and contents against all insurable risks of direct physical loss or damage with the Utah State Risk Management Fund. Settled claims have not exceeded the District's insurance coverage for any of the past three years. The District also maintains a public treasurer's fidelity bond with the Utah State Risk Management Fund.

All employees are covered for workers compensation by the Utah School Boards Risk Management Mutual Association. Unemployment insurance is covered by us on a pay-as-you-go basis.

Settled claims for the past three years have been insignificant.

NOTE 10 – LITIGATION AND COMPLIANCE

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

All fund balances are positive at June 30, 2025.

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 its 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, administration believes such disallowance, if any, would be insignificant.

Required Supplementary Information

UINTAH SCHOOL DISTRICT
Schedules of the District's Proportionate Share of the Net Pension Liability (Asset) − Utah Retirement Systems
Last Ten Plan (Calendar) Years

Plan Year	District's Proportion of Net Pension Liability (Asset)	District's Proportionate Share of the Net Pension Liability (Asset)	District's Covered Payroll	District's Proportionate Share of the Net Pension Liability (Asset) as a Percentage of Its Covered Payroll	Plan Fiduciary Net Position as a Percentage of the Total Pension Liability
Tier 1 Noncontributory System:					
2024	0.7881617 %	$ 17,829,172	$ 20,426,112	87.29 %	92.1 %
2023	0.8051267 %	16,496,936	20,388,705	80.91 %	92.5 %
2022	0.8230901 %	17,772,780	20,295,482	87.57 %	91.6 %
2021	0.8480876 %	(5,794,510)	20,950,643	(27.66)%	102.7 %
2020	0.8837762 %	11,781,813	21,403,404	55.05 %	94.3 %
2019	0.8208611 %	18,237,086	19,488,881	93.58 %	90.1 %
2018	0.7603328 %	28,288,312	19,116,477	147.98 %	84.1 %
2017	0.7635878 %	18,672,487	18,942,660	98.57 %	89.2 %
2016	0.7755395 %	25,134,591	19,192,853	130.96 %	84.9 %
2015	0.8058190 %	25,313,488	19,960,149	126.82 %	84.5 %
Tier 1 Contributory System:					
2024	3.7286933 %	$ 1,102,945	$ 163,794	673.37 %	95.2 %
2023	2.9367429 %	272,724	152,481	178.86 %	98.5 %
2022	2.1807180 %	284,993	143,187	199.04 %	97.9 %
2021	1.6284780 %	(1,466,446)	137,839	(1063.88)%	114.1 %
2020	1.3915887 %	(330,974)	134,208	(246.61)%	103.7 %
2019	1.0497351 %	72,472	117,113	61.88 %	98.9 %
2018	0.6787860 %	495,497	135,440	365.84 %	91.4 %
2017	0.7600335 %	50,013	172,929	28.92 %	99.2 %
2016	0.8407068 %	460,672	225,366	204.41 %	93.4 %
2015	0.7507234 %	470,442	237,812	197.82 %	92.4 %
Tier 2 Contributory System:					
2024	0.6021986 %	$ 1,795,991	$ 17,898,187	10.03 %	87.4 %
2023	0.5994432 %	1,166,745	15,497,667	7.53 %	89.6 %
2022	0.5907990 %	643,318	12,980,518	4.96 %	92.3 %
2021	0.6122839 %	(259,141)	11,421,528	(2.27)%	103.8 %
2020	0.6662339 %	95,823	10,678,255	0.90 %	98.3 %
2019	0.6487925 %	145,918	9,035,834	1.61 %	96.5 %
2018	0.6861385 %	293,858	8,067,296	3.64 %	90.8 %
2017	0.7414185 %	65,369	7,286,455	0.90 %	97.4 %
2016	0.8830167 %	98,500	7,241,479	1.36 %	95.1 %
2015	1.0064740 %	(2,197)	6,499,311	(0.03)%	100.2 %

The accompanying notes are an integral part of these schedules.

UINTAH SCHOOL DISTRICT
Schedules of District Contributions − Utah Retirement Systems
Last Ten Reporting (Fiscal) Years

Reporting Year	Contractually Required Contribution	Contributions in Relation to the Contractually Required Contribution	Contribution Deficiency (Excess)	District's Covered Payroll	Contributions as a Percentage of Covered Payroll
Tier 1 Noncontributory System:					
2025	$ 4,260,033	$ 4,260,033	$ -	$ 19,800,788	21.51 %
2024	4,538,329	4,538,329	-	20,702,243	21.92 %
2023	4,508,246	4,508,246	-	20,521,688	21.97 %
2022	4,481,509	4,481,509	-	20,341,676	22.03 %
2021	4,744,025	4,744,025	-	21,555,662	22.01 %
2020	4,515,176	4,515,176	-	20,502,304	22.02 %
2019	4,250,767	4,250,767	-	19,310,901	22.01 %
2018	4,151,345	4,151,345	-	18,825,633	22.05 %
2017	4,191,569	4,191,569	-	18,992,580	22.07 %
2016	4,318,402	4,318,402	-	19,608,335	22.02 %
Tier 1 Contributory System:					
2025	$ 28,547	$ 28,547	$ -	$ 165,203	17.28 %
2024	28,247	28,247	-	159,585	17.70 %
2023	26,335	26,335	-	148,787	17.70 %
2022	24,677	24,677	-	139,416	17.70 %
2021	24,315	24,315	-	137,374	17.70 %
2020	22,225	22,225	-	125,564	17.70 %
2019	21,193	21,193	-	119,734	17.70 %
2018	25,482	25,482	-	143,965	17.70 %
2017	36,763	36,763	-	207,702	17.70 %
2016	40,412	40,412	-	228,716	17.67 %
Tier 2 Contributory System:					
2025	$ 3,670,088	$ 3,670,088	$ -	$ 18,768,067	19.55 %
2024	3,364,224	3,364,224	-	16,947,013	19.85 %
2023	2,847,747	2,847,747	-	14,399,983	19.78 %
2022	2,334,190	2,334,190	-	12,067,585	19.34 %
2021	2,109,342	2,109,342	-	11,040,853	19.10 %
2020	1,890,818	1,890,818	-	9,974,915	18.96 %
2019	1,631,068	1,631,068	-	8,671,461	18.81 %
2018	1,392,182	1,392,182	-	7,569,257	18.39 %
2017	1,282,891	1,282,891	-	7,036,004	18.23 %
2016	1,347,512	1,347,512	-	7,385,919	18.24 %
Tier 2 Defined Contribution Plan:					
2025	$ 363,139	$ 363,139	$ -	$ 3,782,722	9.60 %
2024	350,668	350,668	-	3,481,013	10.07 %
2023	281,764	281,764	-	2,810,534	10.03 %
2022	216,583	216,583	-	2,157,514	10.04 %
2021	189,656	189,656	-	1,891,200	10.03 %
2020	161,074	161,074	-	1,607,517	10.02 %
2019	151,787	151,787	-	1,514,836	10.02 %
2018	148,471	148,471	-	1,481,746	10.02 %
2017	141,610	141,610	-	1,393,191	10.16 %
2016	126,954	126,954	-	1,262,381	10.06 %

The accompanying notes are an integral part of these schedules.

UINTAH SCHOOL DISTRICT
Notes to Required Supplementary Information

NOTE A – CHANGES IN ASSUMPTIONS – UTAH RETIREMENT SYSTEMS

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

Plan Year	Discount Rate	Payroll Growth Rate	Wage Inflation Rate	Inflation Rate
2024	6.85%	2.90%	3.50 to 9.50%	2.50%
2023	6.85%	2.90%	3.25 to 9.25%	2.50%
2022	6.85%	2.90%	3.25 to 9.25%	2.50%
2021	6.95%	2.90%	3.25 to 9.25%	2.50%
2020	6.95%	3.00%	3.25 to 9.25%	2.50%
2019	6.95%	3.00%	3.25 to 9.25%	2.50%
2018	6.95%	3.00%	3.25 to 9.25%	2.50%
2017	6.95%	3.00%	3.25 to 9.25%	2.50%
2016	7.20%	3.25%	3.35 to 9.35%	2.60%
2015	7.50%	3.25%	3.50 to 9.50%	2.75%

NOTE B – SCHEDULES OF DISTRICT CONTRIBUTIONS – UTAH RETIREMENT SYSTEMS

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

Combining and Individual Fund
Statements and Schedules

UINTAH SCHOOL DISTRICT
Schedule of Revenues, Expenditures, and Changes in Fund Balances − Budget and Actual −
General Fund
Year Ended June 30, 2025 with Comparative Totals for 2024

	2025			2024
	Final Budgeted Amounts	Actual Amounts	Variance with Final Budget	Actual Amounts
Revenues:				
Local:				
Property taxes	$ 20,713,092	$ 20,921,644	$ 208,552	$ 20,764,897
Earnings on investments	1,250,000	2,345,573	1,095,573	2,433,529
Other	1,177,900	1,328,675	150,775	1,049,607
State	51,592,569	50,316,941	(1,275,628)	54,888,890
Federal	7,893,435	7,572,598	(320,837)	13,080,822
Total revenues	82,626,996	82,485,431	(141,565)	92,217,745
Expenditures:				
Current:				
Salaries	48,849,816	47,650,145	1,199,671	45,914,262
Employee benefits	22,942,763	22,148,188	794,575	22,351,474
Purchased services	4,541,193	4,243,234	297,959	3,513,038
Supplies	8,924,683	6,349,770	2,574,913	8,631,710
Property	1,196,087	1,279,420	(83,333)	5,224,352
Other objects	139,393	76,948	62,445	67,195
Total expenditures	86,593,935	81,747,705	4,846,230	85,702,031
Excess (defiency) of revenues over (under) expenditures	(3,966,939)	737,726	4,704,665	6,515,714
Other financing sources (uses):				
Issuance of subscription liablity	-	181,701	181,701	-
Insurance recoveries	-	116,118	116,118	-
Net change in fund balances	(3,966,939)	1,035,545	4,820,783	6,515,714
Fund balances − beginning	38,633,705	38,633,705	-	32,117,991
Fund balances − ending	$ 34,666,766	$ 39,669,250	$ 4,820,783	$ 38,633,705

UINTAH SCHOOL DISTRICT
Schedule of Revenues, Expenditures, and Changes in Fund Balances − Budget and Actual −
Debt Service Fund
Year Ended June 30, 2025 with Comparative Totals for 2024

	2025			2024
	Final Budgeted Amounts	**Actual Amounts**	**Variance with Final Budget**	**Actual Amounts**
Revenues:				
Local:				
Property taxes	$ 3,261,250	$ 3,494,018	$ 232,768	$ 3,473,094
Earnings on investments	-	35,501	35,501	53,947
Total revenues	3,261,250	3,529,519	268,269	3,527,041
Expenditures:				
Debt Service:				
Principal retirement	2,910,000	2,910,000	-	3,505,000
Interest and other charges	351,250	351,250	-	471,020
Total expenditures	3,261,250	3,261,250	-	3,976,020
Excess (deficiency) of revenues over (under) expenditures / net change in fund balances	-	268,269	268,269	(448,979)
Fund balances − beginning	227,317	227,317	-	676,296
Fund balances − ending	$ 227,317	$ 495,586	$ 268,269	$ 227,317

UINTAH SCHOOL DISTRICT
Schedule of Revenues, Expenditures, and Changes in Fund Balances − Budget and Actual −
Capital Projects Fund
Year Ended June 30, 2025 with Comparative Totals for 2024

	2025			2024
	Final Budgeted Amounts	**Actual Amounts**	**Variance with Final Budget**	**Actual Amounts**
Revenues:				
Local:				
Property taxes	$ 8,195,341	$ 8,085,982	$ (109,359)	$ 8,360,299
Earnings on investments	763,797	1,054,798	291,001	1,791,294
Other	1,212,864	9,181	(1,203,683)	8,991
State	-	209,433	209,433	269,751
Total revenues	10,172,002	9,359,394	(812,608)	10,430,335
Expenditures:				
Capital outlay:				
Purchased services	21,271,735	18,356,718	2,915,017	13,233,094
Supplies	2,782,894	1,660,103	1,122,791	2,082,875
Property	2,046,535	2,001,694	44,841	2,146,073
Debt service:				
Principal retirement	9,181	9,181	-	8,991
Interest and other charges	13,797	13,797	-	13,509
Total expenditures	26,124,142	22,041,493	4,082,649	17,484,542
Excess (deficiency) of revenues over (under) expenditures	(15,952,140)	(12,682,099)	3,270,041	(7,054,207)
Other financing sources (uses):				
Lease proceeds	-	-	-	787,501
Special item:				
Proceeds from sale of land	-	851,538	851,538	-
Net change in fund balances	(15,952,140)	(11,830,561)	4,121,579	(6,266,706)
Fund balances − beginning	27,743,960	27,743,960	-	34,010,666
Fund balances − ending	$ 11,791,820	$ 15,913,399	$ 4,121,579	$ 27,743,960

UINTAH SCHOOL DISTRICT
Combining Balance Sheet − Nonmajor Governmental Funds
June 30, 2025

	Special Revenue Funds				Total Nonmajor Governmental Funds
	Food Services	***Student Activities***	***Uintah Schools Foundation***	***Pass-Through Taxes***	
Assets:					
Cash and investments	$ 1,024,058	$ 862,771	$ 552,726	$ -	$ 2,439,555
Receivables:					
Property taxes	-	-	-	596,116	596,116
Local	15,994	-	-	-	15,994
State	172,586	-	-	-	172,586
Federal	30,554	-	-	-	30,554
Inventories	601,780	-	-	-	601,780
Total assets	$ 1,844,972	$ 862,771	$ 552,726	$ 596,116	$ 3,856,585
Liabilities:					
Accounts payable	$ 2,484	$ 5,942	$ -	$ -	$ 8,426
Accrued salaries and benefits	78,298	-	-	-	78,298
Unearned revenue:					
Local	110,466	2,126	-	-	112,592
	191,248	8,068	-	-	199,316
Deferred inflows of resources:					
Unavailable property tax revenue	-	-	-	10,203	10,203
Property taxes levied for future year	-	-	-	585,913	585,913
Total deferred inflows of resources	-	-	-	596,116	596,116
Fund balances:					
Nonspendable:					
Inventories	601,780	-	-	-	601,780
Restricted for:					
Food services	1,051,944	-	-	-	1,051,944
Scholarships	-	-	460,281	-	460,281
Assigned to:					
Students	-	854,703	-	-	854,703
Foundation	-	-	92,445	-	92,445
Total fund balances	1,653,724	854,703	552,726	-	3,061,153
Total liabilities, deferred inflows of resources, and fund balances	$ 1,844,972	$ 862,771	$ 552,726	$ 596,116	$ 3,856,585

UINTAH SCHOOL DISTRICT
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances −
Nonmajor Governmental Funds
Year Ended June 30, 2025

	Special Revenue Funds				Total Nonmajor Governmental Funds
	Food Services	***Student Activities***	***Uintah Schools Foundation***	***Pass-Through Taxes***	
Revenues:					
Local:					
Property taxes	$ -	$ -	$ -	$ 723,140	$ 723,140
Earnings on investments	53,395	38,895	13,454	-	105,744
Lunch sales	730,304	-	-	-	730,304
Other	-	1,647,533	62,438	-	1,709,971
State	573,768	-	-	-	573,768
Federal	1,909,233	-	-	-	1,909,233
Total revenues	3,266,700	1,686,428	75,892	723,140	5,752,160
Expenditures:					
Current:					
Instruction	-	1,662,923	-	-	1,662,923
Supporting services:					
Students	-	-	75,384	-	75,384
Food services	3,674,750	-	-	-	3,674,750
Contributions to other governments	-	-	-	723,140	723,140
Total expenditures	3,674,750	1,662,923	75,384	723,140	6,136,197
Excess (deficiency) of revenues over (under) expenditures / net change in fund balances	(408,050)	23,505	508	-	(384,037)
Fund balances − beginning	2,061,774	831,198	552,218	-	3,445,190
Fund balances − ending	$ 1,653,724	$ 854,703	$ 552,726	$ -	$ 3,061,153

UINTAH SCHOOL DISTRICT

Schedule of Revenues, Expenditures, and Changes in Fund Balances − Budget and Actual −

Food Services Fund

Year Ended June 30, 2025 with Comparative Totals for 2024

	2025			2024
	Final Budgeted Amounts	Actual Amounts	Variance with Final Budget	Actual Amounts
Revenues:				
Local:				
Lunch sales	$ 600,000	$ 730,304	$ 130,304	$ 730,397
Earnings on investments	50,000	53,395	3,395	78,061
Other	30,000	-	(30,000)	-
State	566,785	573,768	6,983	603,625
Federal	2,215,129	1,909,233	(305,896)	2,123,971
Total revenues	3,461,914	3,266,700	(195,214)	3,536,054
Expenditures:				
Current:				
Salaries	1,265,932	1,208,895	57,037	1,190,526
Employee benefits	644,167	642,578	1,589	648,998
Purchased services	33,219	45,786	(12,567)	28,328
Supplies	217,690	184,093	33,597	237,621
Food	1,263,040	1,176,936	86,104	1,115,945
Equipment	47,420	38,751	8,669	44,222
Other objects	390,533	377,711	12,822	381,104
Total expenditures	3,862,001	3,674,750	187,251	3,646,744
Deficiency of revenues under expenditures / net change in fund balances	(400,087)	(408,050)	(7,963)	(110,690)
Fund balances − beginning	2,061,774	2,061,774	-	2,172,464
Fund balances − ending	$ 1,661,687	$ 1,653,724	$ (7,963)	$ 2,061,774

UINTAH SCHOOL DISTRICT
Schedule of Revenues, Expenditures, and Changes in Fund Balances − Budget and Actual −
Student Activities Fund
Year Ended June 30, 2025 with Comparative Totals for 2024

	2025			2024
	Final Budgeted Amounts	**Actual Amounts**	**Variance with Final Budget**	**Actual Amounts**
Revenues:				
Local:				
Student fees	$ 1,644,701	$ 1,475,040	$ (169,661)	$ 1,443,630
Earnings on investments	15,870	38,895	23,025	42,177
Other	209,136	172,493	(36,643)	182,357
Total revenues	1,869,707	1,686,428	(183,279)	1,668,164
Expenditures:				
Current:				
Salaries	68	67	1	583
Employee benefits	9	5	4	48
Purchased services	820,601	602,707	217,894	476,869
Supplies	1,047,713	925,948	121,765	1,058,530
Property	-	8,183	(8,183)	24,499
Other objects	1,316	126,013	(124,697)	98,785
Total expenditures	1,869,707	1,662,923	206,784	1,659,314
Excess of revenues over expenditures / net change in fund balances	-	23,505	23,505	8,850
Fund balances – beginning	831,198	831,198	-	822,348
Fund balances – ending	$ 831,198	$ 854,703	$ 23,505	$ 831,198

UINTAH SCHOOL DISTRICT

Schedule of Revenues, Expenditures, and Changes in Fund Balances − Budget and Actual −

Pass-Through Taxes Fund

Year Ended June 30, 2025 with Comparative Totals for 2024

	2025			2024
	Final Budgeted Amounts	Actual Amounts	Variance with Final Budget	Actual Amounts
Revenues:				
Local:				
Property taxes	$ 795,000	$ 723,140	$ (71,860)	$ 679,239
Expenditures:				
Current				
Contributions to other government	795,000	723,140	71,860	679,239
Excess (deficiency) of revenues over (under) expenditures / net change in fund balances	-	-	-	-
Fund balances − beginning	-	-	-	-
Fund balances − ending	$ -	$ -	$ -	$ -

UINTAH SCHOOL DISTRICT
Schedule of Revenues, Expenditures, and Changes in Fund Balances
Uintah Schools Foundation
Year Ended June 30, 2025 with Comparative Totals for 2024

	2025	2024
Revenues:		
Local:		
Contributions	$ 62,438	$ 78,485
Earnings on investments	13,454	20,525
Total revenues	75,892	99,010
Expenditures:		
Current:		
Purchased services	-	955
Supplies	-	643
Other objects	75,384	72,814
Total expenditures	75,384	74,412
Excess of revenues over expenditures / net change in fund balances	508	24,598
Fund balances - beginning	552,218	527,620
Fund balances - ending	$ 552,726	$ 552,218

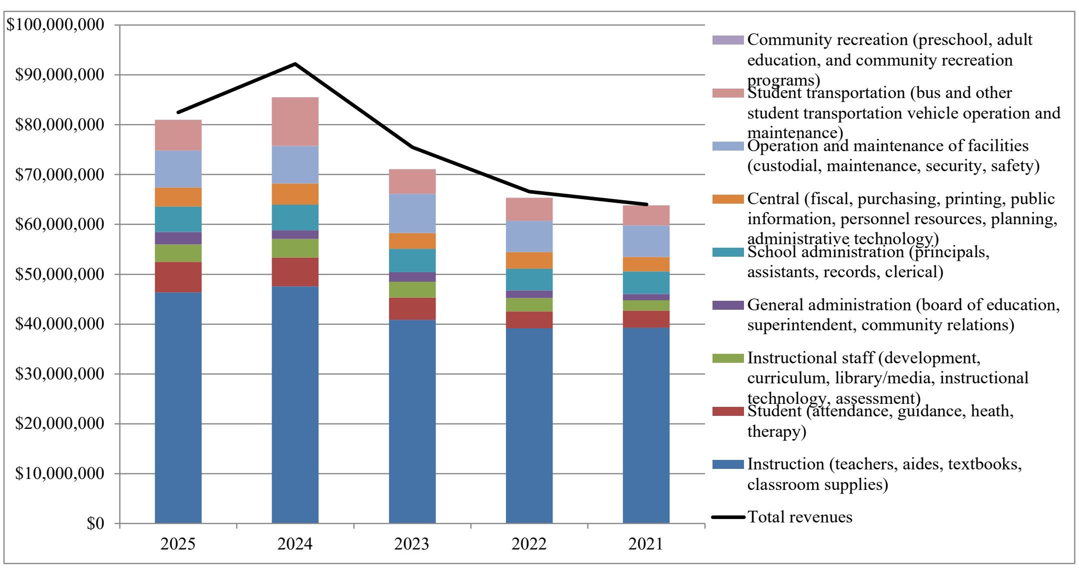
Other Information

UINTAH SCHOOL DISTRICT
Comparative Balance Sheets (Modified Accrual Basis) − *General Fund*
Last Five Fiscal Years

	2025	2024	2023	2022	2021
Assets:					
Cash and investments	$ 46,518,595	$ 41,941,243	$ 40,700,211	$ 34,793,211	$ 32,841,690
Receivables:					
Property taxes	21,062,975	20,069,797	19,182,547	18,599,254	17,457,681
Local	18,846	23,523	15,810	189,018	212,387
State	794,250	2,193,009	942,577	603,948	353,696
Federal	2,446,734	5,368,887	3,175,546	2,255,935	2,062,528
Due from other funds	-	-	-	-	50,000
Inventories and prepaid items	194,381	262,841	1,722,521	222,980	106,655
Total assets	$ 71,035,781	$ 69,859,300	$ 65,739,212	$ 56,664,346	$ 53,084,637
Liabilities:					
Accounts and contracts payable	$ 530,854	$ 732,449	$ 103,014	$ 251,625	$ 142,269
Accrued salaries and benefits	7,995,641	8,176,904	7,385,321	6,914,488	6,600,323
Unearned revenues:					
State	1,964,354	2,218,006	2,959,067	3,139,656	2,503,857
Federal	-	338,985	4,089,187	-	-
Other current liabilities	-	-	138,737	-	-
Total liabilities	10,490,849	11,466,344	14,675,326	10,305,769	9,246,449
Deferred inflows of resources					
Unavailable property tax revenue	223,379	236,459	243,822	-	-
Property taxes levied for future year	20,652,303	19,522,792	18,702,073	19,150,798	17,873,891
Total deferred inflows of resources	20,875,682	19,759,251	18,945,895	19,150,798	17,873,891
Fund balances:					
Nonspendable:					
Inventories and prepaid items	194,381	262,841	1,722,521	222,980	106,655
Restricted for:					
Reading	107,521	107,523	62,927	159,729	179,861
Other programs	-	-	-	491,674	459,427
Committed to:					
Economic stabilization	4,329,697	4,483,264	3,903,838	3,664,343	2,932,090
Assigned to:					
Programs	6,501,103	6,134,490	3,861,076	1,045,685	1,062,815
Unassigned	28,536,548	27,645,587	22,567,629	21,623,368	21,223,449
Total fund balances	39,669,250	38,633,705	32,117,991	27,207,779	25,964,297
Total liabilities, deferred inflows of resources, and fund balances	$ 71,035,781	$ 69,859,300	$ 65,739,212	$ 56,664,346	$ 53,084,637

UINTAH SCHOOL DISTRICT
Comparative Statements of Revenues, Expenditures, and Changes in Fund Balances (Modified Accrual Basis) − *General Fund*
Last Five Fiscal Years

	2025	2024	2023	2022	2021
Revenues:					
Local:					
Property taxes	$ 20,921,644	$ 20,764,897	$ 20,656,487	$ 18,811,398	$ 19,080,029
Earnings on investments	2,345,573	2,433,529	1,684,582	(82,532)	202,864
Other	1,328,675	1,049,607	894,348	928,667	889,117
State	50,316,941	54,888,890	44,700,405	38,974,587	37,664,539
Federal	7,572,598	13,080,822	7,550,040	7,958,717	6,188,700
Total revenues	82,485,431	92,217,745	75,485,862	66,590,837	64,025,249
Expenditures:					
Current:					
Instruction	46,380,433	47,545,787	40,841,670	39,158,221	39,283,384
Supporting services:					
Student	6,092,988	5,806,499	4,517,381	3,369,144	3,406,149
Instructional staff	3,495,551	3,715,245	3,135,001	2,676,038	2,124,006
General administration	2,536,296	1,776,854	1,924,605	1,531,739	1,249,902
School administration	5,044,879	5,128,365	4,691,534	4,380,935	4,517,288
Central	3,844,526	4,253,135	3,157,558	3,332,603	2,891,688
Operation and maintenance of facilities	7,442,816	7,522,141	7,875,869	6,264,937	6,308,878
Student transportation	6,102,360	9,724,070	4,900,971	4,604,066	3,982,326
Community recreation	48,462	46,432	49,223	48,528	31,312
Food services	10,549	6,600	-	10,580	-
Capital outlay	748,845	176,903	14,906	-	-
Total expenditures	81,747,705	85,702,031	71,108,718	65,376,791	63,794,933
Excess of revenues over expenditures	737,726	6,515,714	4,377,144	1,214,046	230,316
Other financing sources (uses):					
Net transfers and other financing sources (uses)	297,819	-	-	29,436	-
Net change in fund balances	1,035,545	6,515,714	4,377,144	1,243,482	230,316
Fund Balances - Beginning	38,633,705	32,117,991	27,740,847	25,964,297	25,733,981
Fund Balances - Ending	$ 39,669,250	$ 38,633,705	$ 32,117,991	$ 27,207,779	$ 25,964,297



UINTAH SCHOOL DISTRICT
Historical Summaries of Taxable Values of Property
Last Five Tax (Calendar) Years

	2024		2023	2022	2021	2020
	Taxable Value	% of TV	Taxable Value	Taxable Value	Taxable Value	Taxable Value
Set by County Assessor-Locally Assessed						
Real property:						
Primary residential	$ 1,987,494,604	33.0 %	$ 1,696,602,091	$ 1,374,043,120	$ 1,135,014,193	$ 1,089,386,632
Secondary residential	82,945,496	1.4	71,236,231	60,082,796	51,328,145	48,607,250
Commercial and industrial	559,331,676	9.3	524,681,104	512,565,669	512,528,621	533,882,813
Agricultural and Farmland Assessment Act	57,249,152	1.0	50,593,945	48,986,020	46,695,128	45,790,006
Unimproved non Farmland Assessment Act	168,091,008	2.8	154,739,588	144,837,807	128,896,960	130,872,700
Total real property	2,855,111,936	47.4	2,497,852,959	2,140,515,412	1,874,463,047	1,848,539,401
Personal property:						
Primary mobile homes	2,738,440	0.0	2,702,105	2,463,041	2,421,812	-
Secondary mobile homes	42,040	0.0	45,540	146,535	146,535	-
Other business personal	250,394,983	4.2	198,368,632	129,260,157	109,163,886	130,702,182
Total personal property	253,175,463	4.2	201,116,277	131,869,733	111,732,233	130,702,182
Fee in lieu	109,691,007	1.8	106,316,901	102,393,893	94,909,549	86,496,338
Total locally assessed	3,217,978,406	53.5	2,805,286,137	2,374,779,038	2,081,104,829	2,065,737,921
Set by State Tax Commission-Centrally Assessed	2,800,337,028	46.5	2,759,213,274	2,353,736,964	1,978,339,827	2,087,430,800
Total taxable value	$ 6,018,315,434	100.0 %	$ 5,564,499,411	$ 4,728,516,002	$ 4,059,444,656	$ 4,153,168,721
Total taxable value (less fee in lieu)	$ 5,908,624,427		$ 5,458,182,510	$ 4,626,122,109	$ 3,964,535,107	$ 4,066,672,383

Source: Utah State Tax Commission.

UINTAH SCHOOL DISTRICT
Tax Rates and Revenue
Last Five Fiscal Years

	2025		2024		2023		2022		2021	
	Tax Rate	**Revenue**	**Tax Rate**	**Revenue**	**Tax Rate**	**Revenue**	**Tax Rate**	**Revenue**	**Tax Rate**	**Revenue**
General Fund:										
Basic	0.001408	$ 8,540,932	0.001406	$ 8,131,910	0.001652	$ 8,138,449	0.001661	$ 6,882,320	0.001628	$ 6,970,890
Board local	0.002041	12,380,712	0.002187	12,632,987	0.002541	12,518,038	0.002879	11,929,078	0.002828	12,109,139
Total general fund	0.003449	20,921,644	0.003593	20,764,897	0.004193	20,656,487	0.004540	18,811,398	0.004456	19,080,029
Pass-Through Taxes Fund:	0.000091	723,140	0.000096	679,239	0.000123	673,015	0.000174	804,474	0.000152	725,775
Debt Service Fund:										
Debt service	0.000576	3,494,018	0.000605	3,473,094	0.000716	3,456,826	0.000858	3,566,541	0.000508	2,159,375
Capital Projects Fund:										
Capital local	0.001333	8,085,982	0.001439	8,360,299	0.001679	8,362,812	0.002275	7,989,942	0.003098	9,480,887
Total tax rate / revenue	0.005449	$ 33,224,784	0.005733	$ 33,277,529	0.006711	$ 33,149,140	0.007847	$ 31,172,355	0.008214	$ 31,446,066

Notes:
Tax rates are levied for the calendar year. For example, calendar year 2024 tax rates apply to our fiscal year ending June 30, 2025.
Revenue include current taxes, redemptions (delinquent taxes collected in the current year), and fees in lieu of taxes (primarily motor vehicle fees).
Redemptions of prior-year taxes are allocated using current tax rates.

UINTAH SCHOOL DISTRICT

COMPLIANCE REPORTS

Year Ended June 30, 2025

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UINTAH SCHOOL DISTRICT
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
Year Ended June 30, 2025

Grantor/Pass-through Grantor/Program Title	Assistance Listing Number	Pass-through Entity Identifying Number	District's Program Number	Beginning Receivable (Unearned)	Receipts	Expenditures	Ending Receivable (Unearned)
U.S. DEPARTMENT OF AGRICULTURE:							
Passed through Utah State Board of Education:							
Child Nutrition Cluster:							
School Breakfast Program	10.553	SBP	8000	$ -	$ 306,540	$ 306,540	$ -
National School Lunch Program	10.555	NSLF, NSLP	8000	18,307	1,390,234	1,402,481	30,554
National School Lunch Program (Donated Commodities)	10.555	N/A	8000	-	171,810	171,810	-
Total child nutrition cluster				18,307	1,868,584	1,880,831	30,554
Local Food for Schools Cooperative Agreement Program	10.185	LFS	8000	9,892	38,294	28,402	-
Passed through Uintah County:							
Forest Service Schools and Roads Cluster:							
Schools and Roads - Grants to States	10.665	N/A	7250	-	9,135	9,135	-
Total U.S. Department of Agriculture				28,199	1,916,013	1,918,368	30,554
U.S. FEDERAL COMMUNICATIONS COMMISSION (FCC):							
Passed Through Universal Service Administrative Company:							
Emergency Connectivity Fund Program	32.009	N/A	0001	-	390,993	390,993	-
U.S. ENVIRONMENTAL PROTECTION AGENCY:							
Direct:							
Clean School Bus Program	66.045	N/A	5315	-	690,000	690,000	-
U.S. DEPARTMENT OF EDUCATION:							
Passed through Utah State Board of Education:							
Special Education Cluster (IDEA):							
Special Education Grants to States	84.027	FTFL	7524	1,035,150	1,831,492	1,320,836	524,494
Special Education Preschool Grants	84.173	PRE	7522	83,014	83,014	82,724	82,724
Total special education cluster (IDEA)				1,118,164	1,914,506	1,403,560	607,218
Direct:							
Impact Aid	84.041	N/A	0001/7101	(338,985)	582,060	921,045	-
Indian Education Grants to Local Educational Agencies	84.060	N/A	7330	55,345	138,325	128,827	45,847
Passed through Utah State Board of Education:							
Career and Technical Education - Basic Grants to States	84.048	FLEA, LDSP, CRED, FHE	7401/7402/ 7403/7404	242,602	663,150	647,398	226,850
Passed through Duchesne County School District:							
Career and Technical Education - Basic Grants to States	84.048	FLEA	7401/7402/ 7403/7404	68,804	68,804	-	-
Total Career and Technical Education				311,406	731,954	647,398	226,850
Passed through Utah State Board of Education:							
Adult Education - Basic Grants to States	84.002	ADEL, ADPI	7581/7584	47,152	87,353	70,276	30,075
Title I Grants to Local Educational Agencies	84.010	T1FT, T1SF	7801/7803	1,135,391	1,638,365	1,572,883	1,069,909
English Language Acquisition State Grants	84.365	ELFT	7880	24,382	43,080	23,100	4,402
Supporting Effective Instruction State Grants	84.367	2FT	7860	129,707	247,505	237,028	119,230
Student Support and Academic Enrichment Program	84.424	4AFT	7905	85,316	108,521	111,630	88,425
COVID-19 American Rescue Plan - Elementary and Secondary School Emergency Relief (ARP ESSER)	84.425U	ARPF	7225	1,448,247	1,448,247	-	-
Total U.S. Department of Education				4,016,125	6,939,916	5,115,747	2,191,956
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES:							
Passed through Utah Department of Health:							
Medicaid Cluster:							
Medical Assistance Program	93.778	N/A	1205/1206	1,013,773	2,125,719	1,366,723	254,777
TOTAL FEDERAL AWARDS				$ 5,058,097	$ 12,062,641	$ 9,481,831	$ 2,477,287

The accompanying notes are an integral part of this schedule.

UINTAH SCHOOL DISTRICT
Notes to Schedule of Expenditures of Federal Awards

NOTE A – BASIS FOR PRESENTATION

The accompanying schedule of expenditures of federal awards (the Schedule) includes the federal award activity of Uintah School District (the District) under programs of the federal government for the year ended June 30, 2025. The information in the Schedule is presented in accordance with the requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Requirements for Federal Awards* (the Uniform Guidance). Because the Schedule presents only a selected portion of the operations of the District, it is not intended to and does not present the financial position, changes in financial position, or cash flows of the District.

NOTE B – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

Donated food commodities are recorded at acquisition value in the food services fund as an inventory asset and federal revenue when received totaling $171,810 for the year ended June 30, 2025. Donated food commodity inventories are recorded as expenditures in the nutrition services 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.

NOTE C – SUBRECIPIENTS OF FEDERAL AWARDS

The District did not provide Federal award funding to any subrecipients during the year ended June 30, 2025.

Independent Auditor's Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with *Government Auditing Standards*

Board of Education
Uintah School District

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Uintah School District (the District), as of and for the year ended June 30, 2025, and the related notes to the financial statements, which collectively comprise the District's basic financial statements, and have issued our report thereon dated November 10, 2025.

Report on Internal Control over Financial Reporting

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

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

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

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the District's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the

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financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards.*

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the District's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Squire & Company, PC

Orem, Utah
November 10, 2025

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

Board of Education
Uintah School District

Report on Compliance for Each Major Federal Program

Opinion on Each Major Program

We have audited Uintah School District (the District)'s compliance with the types of compliance requirements identified as subject to audit in the OMB *Compliance Supplement* that could have a direct and material effect on each of the District's major federal programs for the year ended June 30, 2025. The 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, the 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, 2025.

Basis for Opinion on Each Major Federal Program

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America (GAAS); the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States (*Government Auditing Standards*); and the audit requirements of Title 2 U.S. *Code of Federal Regulations* 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 the District and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal program. Our audit does not provide a legal determination of the District's compliance with the compliance requirements referred to above.

Responsibilities of Management for Compliance

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

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Auditor's Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the District's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material, if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the District's compliance with the requirements of each major federal program as a whole.

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

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

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

Report on Internal Control Over Compliance

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

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

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

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

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

We have audited the governmental activities, each major fund, and the aggregate remaining fund information of Uintah School District as of and for the year ended June 30, 2025, and the related notes to the financial statements, which collectively comprise the District's basic financial statements. We issued our report thereon dated November 10, 2025, which contained unmodified opinions on those basic financial statements. Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the basic financial statements. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by the Uniform Guidance and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of expenditures of federal awards is fairly stated in all material respects in relation to the basic financial statements as a whole.

Squire & Company, PC

Orem, Utah
December 4, 2025

2024-001 Special Tests and Provisions – Required Level of Expenditure

This finding was fully resolved.

SECTION I – SUMMARY OF AUDITOR'S RESULTS

Financial Statements

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

Federal Awards

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

Identification of Major Federal Programs

Name of Federal Program (Assistance Listing Number)

Child Nutrition Cluster:
School Breakfast Program (10.553)
National School Lunch Program (10.555)
Impact Aid (84.041)
Medicaid Cluster:
Medical Assistance Program (93.778)

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

SECTION II – FINANCIAL STATEMENT FINDINGS

No matters were reported.

SECTION III – FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

No matters were reported.

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

Board of Education
Uintah School District

Report on Compliance

Opinion on Compliance

We have audited Uintah School District's (the District) compliance with the following applicable state compliance requirements described in the *State Compliance Audit Guide*, issued by the Office of the Utah State Auditor, for the year ended June 30, 2025:

Budgetary Compliance
Fund Balance
Fraud Risk Assessment
Cash Management
Utah Retirement Systems
Crime Insurance for Public Treasurers
Internal Control Systems
Public Education Program

In our opinion, Uintah School District complied, in all material respects, with the state compliance requirements referred to above for the year ended June 30, 2025.

Basis for Opinion on Compliance

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

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

Responsibilities of Management for Compliance

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

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Auditor's Responsibilities for the Audit of Compliance

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

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

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

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

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 state compliance requirement that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

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

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

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

Squire & Company, PC

Orem, Utah
November 10, 2025

“We inspire students to reach their full individual potential.”

Memorandum

To: Dave Chivers, President
Tawyna McKee, Vice President
USD Board Members

From: Mistalyn Leis, HR Director

Cc: Rick Woodford, Superintendent
Troy Timothy, Business Administrator
Shawnna Muhme, Superintendents Secretary

Date: December 3, 2025

Re: 005.1120 Special Program Compensation (Elimination)

Recommendation: The policy committee is recommending that the Uintah School District Board of Education approve for elimination policy 005.1120 on first reading.

Background (rationale): Since the adoption of this policy in 2001, compensation for extended school year and for work on committees has been added to salary schedules that are approved annual by the school board.

Policy Implications: None

Personnel Implications: None

Facility Implications: None

Financial/Budget Implications: Allows for annual review.

Motion: Motion to approve for elimination policy 005.1120 Special Program Compensation

Dr. Rick Woodford, Superintendent ● **D. Troy Timothy, MBA,** Business Administrator
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www.uintah.net

Policy: 005.1120

Section: Section 005 - Personnel

Commented [ML1]: This compensation is outline in the salary schedules approved annually.

Special Program Compensation

SPECIAL PROGRAM COMPENSATION

1.0 Extended Year Employment

1.1 The Uintah School District may from time to time offer an extended year program.

1.2 Teachers may make an application through the district office for employment in the extended-year program. No teacher will be required as part of his/her regular employment with Uintah School District to accept said employment.

1.3 Teachers employed in said programs are temporary employees and subject to Policy 005.0540 Temporary Employees.

1.4 Teachers employed in said program shall be paid as follows:

1.4.1 Salary compensation for courses offering high school credit and remedial courses: hourly compensation for time actually spent and authorized in teaching the course. Preparation compensation will be provided on the same basis (ratio) as is provided in the teacher's regular assignment during the regular school year. (Example: a teacher receives one prep period for every four teaching periods at Uintah High School, i.e., a 70-minute prep period for four 70-minute teaching periods or 25% teaching assignment. Thus, for every 70-minute teaching period during an extended year at Uintah High School, the teacher will receive 17.5 minutes of prep time.)

1.4.2 The hourly rate shall be the teacher's previous year's base salary divided by the number of days under contract divided by eight hours per day. (Example: teachers teaching two 70 periods (70 x 2) during an extended year; the teacher is entitled to 35 minutes of prep time (17.5 x 2). Compensation would be hourly rate x (140 minutes + 35 minutes prep time) equals daily earnings, to the nearest quarter hour.

1.4.3 For enrichment, i.e., courses that are not remedial or taken for high school credit: $15 per instructional hour.

1.5 The person employed to serve as coordinator of the extended-year program shall be paid an amount to be determined that shall include all activities and responsibilities related to planning, implementing, and evaluating the program.

1.6 No additional insurance or other benefits shall be provided for said employment.

2.0 Curriculum Committee Compensation

2.1 Certificated personnel appointed by the Superintendent to serve as members of curriculum committees shall receive compensation in addition to their regular salary in the amount of $10.00 per hour spent in committee meetings that are not held during the regular workday.

2.2 There shall be no additional compensation for time spent in committee work during the regular school day as defined in Policy 005.1100.

Adoption Date: **February 22, 2001**
Policy Office: **AMENDED AND REVISED BY NEW POLICY 005.0540 TEMPORARY EMPLOYEES 2/20/01**

Policy: 002.0100

Section: Section 002 - The School Board

Board Legal Status: Powers and Duties

BOARD LEGAL STATUS: POWERS AND DUTIES

~~**1.0 LEGAL STATUS**~~

~~1.1 The School District is an instrumentality of the State of Utah acting on its behalf in educating children.~~

~~Campbell v. Pack, 389 P.2d 464 (Utah 1964)~~

~~Harris v. Tooele County School District~~

~~471 F.2d 218 (10th Cir. 1973)~~

~~1.2 The School District is an arm of the State of Utah and is "entitled to partake in Utah's Eleventh Amendment Immunity" from suits by citizens of the State of Utah in federal courts.~~

~~Martinez V. Board of Education of Emery County School District, 724 F. Supp. 857 (D. Utah 1989)~~

~~1~~2.0 ~~PROMOTE EDUCATION~~GENERAL POLICY STATEMENT

The Board has the legal power and duty to do all things necessary for the maintenance, prosperity, and success of the schools and for the promotion of education and to exercise all power given by statute. The Board's legal powers and duties include the actions set forth in this policy but are not necessarily limited to the listed powers and duties.

~~Utah Code Ann. Sec 53G-4-402)~~ Utah Code § 53G-4-402(23)

~~2~~3.0 GOVERN

The Board of Education recognizes that under Utah law "it is the province of the Board of Education to determine what things are detrimental to the successful management, good order, and discipline of the schools and the rules required to produce these conditions."

Beard v. Board of Education, 16 p.2d 900 (Utah 1932)

~~3~~4.0 ADOPT RULES

Adopt such ~~rules~~policies, regulations, and by-laws as the Board ~~may~~ deems proper for the operation of the Board and for the control and management of the District's schools.

~~Utah Code Ann. Sec. 53G-4-402 (15)~~ Utah Code § 53G-4-402(16), (17)

~~4~~5.0 LEVY TAXES

Establish tax rates each year and submit the proposed rate to the county legislative body in which the District is located according to statutory procedures.

Utah Code ~~Ann.~~ § 53F-8-201
~~Utah Code Ann. § 53F-8-401~~
Utah Code ~~Ann.~~ § 53F-8-202
Utah Code ~~Ann.~~ § 53F-8-402
~~Utah Code Ann. § 53A-16-111 (1988)~~

5~~6~~.0 ANNUAL BUDGET

Prepared, adopt, and file a budget for the next succeeding fiscal year with the county legislative body in which the District is located as required by statute.

Utah Code ~~Ann.~~ § 53F-8-201

6~~7~~.0 BEQUESTS

Receive bequests and donations or other monies or funds which are made for educational purposes.

Utah Code ~~Ann.~~ § 53G-4-402 (14~~2~~)

7~~8~~.0 ACQUISITION AND OWNERSHIP OF PROPERTY

Acquire and hold real and personal property in the name of the District, inclusive of all rights and titles, and lease and lease with an option to purchase property. The Board of Education has the direction and control of all school property in the district.

Utah Code § 53G-4-401(4)

8~~9~~.0 EMINENT DOMAIN

Exercise the right of eminent domain to acquire property.

Board of Education of South Sanpete School District v. Barton, 617 P.2d 347 (Utah 1980).
Olsen v. Board of Education of the Granite School District, 571 P.2d 1336 (Utah 1997).

10.0 EMPLOY PERSONNEL

Employ by contract a Superintendent, Business Administrator, principal(s), teacher(s), or other executive officer(s) and set salary schedules therefore.

Utah Code ~~Ann.~~ § 53G-11-202
Utah Code ~~Ann.~~ § 53G-4-301
Utah Code ~~Ann.~~ § 53G-4-302

11.0 CLOSE SCHOOLS AND CHANGE SCHOOL BOUNDARIES

Close schools or suspend the operation of schools or change school attendance area boundaries as determined to be appropriate by the Board of Education after appropriate public notice and hearing as required by statute.

Allen v. Board of Education Weber County School district 236 P.2d 756 (Utah 1951)
Save Our Schools v. Board of Education of Salt Lake City, 2005 UT 55
Utah Code § 53G-4-402(24)

12.0 SUE AND BE SUED

Sue and be sued in the name of the District.

Utah Code ~~Ann.~~ § 53G-4-401(4)

13.0 FULFILL OTHER STATUTORY DUTIES AND EXERCISE OTHER STATUTORY POWERS

The Board also has the duty to comply with such other duties as are set forth in the laws and regulations of Utah and the United States and also may exercise the powers and authorities established by such laws and regulations.

~~**14.0 SOLICITING INPUT ON POLICIES FROM EMPLOYEES**~~

~~It is the desire of the Board to create an atmosphere of trust and cooperation between it, the administration, and the employees of the District. In advance of adopting a policy that affects employees, the Board shall solicit comments from a representative of the group affected by a policy and consider any comments submitted prior to adopting the policy.~~

Commented [RW1]: This statement does not belong in this policy.

Adoption Date: **October 17, 1985**
Last Revised: **August 08, 2018**
Prior Revised Dates: **01/10/1995;**
Policy Office: **COMBINES AND REPLACES 002.0100 BOARD LEGAL STATUS: POWERS AND DUTIES (APPROVED 1/10/95) AND 002.0410 MEMBERSHIP OF THE BOARD (APPROVED 10/17/85)**

Memorandum

To: Board Members

From: Rick Woodford, Superintendent

Cc: Troy Timothy, Business Administrator

Date: December 5, 2025

Re: Policy 002.0100 - Board Legal Status: Powers and Duties

****See the redline version of the proposed policy in Diligent Community.****

Recommendation: Approve Policy 002.0100 - Powers and Duties on first reading.

Background (rationale): The proposed changes will bring Policy 002.0100 in better alignment with the USBA model policy and recent changes to state code. There are two substantive changes with this proposed policy amendment.

- The first is to eliminate the reference to the relationship between Uintah School District and the State of Utah in Section 1. This change has been recommended by Patrick Tanner in model policy. As far as legal powers are concerned, Uintah School District is its own legal entity separate from the State of Utah.
- Another substantive change is to eliminate Section 14 because stakeholder input is already addressed in Policy 002.0450 - Policy Adoption and Change.

Policy Implications: This is a policy change.

Personnel Implications: None

Facility Implications: None

Financial/Budget Implications: None

Motion: I move to approve the proposed amendments to Policy 002.0100 - Board Legal Status: Powers and Duties on first reading.

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Policy: 002.0220

Section: Section 002 - The School Board

Board Members: Elections and ~~Reapportionment~~Redistricting

BOARD MEMBERS: ELECTIONS AND ~~REAPPORTIONMENT~~REDISTRICTING

1.0 TERM

The term of office for an elected member shall be four years, except as required because of reapportionment as set forth below, and begins on the first Monday in January following the election.

Utah Code ~~Ann.~~ § 20A-14-203 (2) (20~~16~~22)

2.0 CANDIDACY

An individual may become a candidate for election to the Board by filing a declaration of candidacy with the county clerk and paying the fee as required in Utah Code ~~Ann.~~ 20A-9-202.

Utah Code ~~Ann.~~ § 20A-14-203(1) (20~~16~~22)
Utah Code § 20A-9-201.5 (2025)

3.0 ELECTIONS

[Option for 5 member boards] No more than three (3) members may be elected to the board in any election year, unless otherwise required as a consequence of ~~reapportionment~~redistricting, as set forth below, or to fill a vacancy by election under Policy 002.0230~~BBC~~.

Utah Code ~~Ann.~~ § 20A-14-202 (1) (h~~g~~) (20~~16~~22)

4.0 REDISTRICTING ~~REAPPORTIONMENT~~ DOES NOT CUT SHORT BOARD MEMBER TERMS

Redistricting ~~Reapportionment~~ does not affect the right of any school board member to complete the term for which the member was elected, except as may be required for redistricting following creation of a new school district.

Utah Code Ann. § 20A-14-201 (5~~3~~) ~~(a)~~ (20~~11~~25)

5.0 REPRESENTATION OF SCHOOL BOARD DISTRICTS AFTER ~~REAPPORTIONMENT~~REDISTRICTING

5.1 If after redistricting~~reapportionment~~ only one board member whose term extends beyond ~~reapportionment~~redistricting lives within a ~~reapportioned~~local school board district, that board member shall represent that school board district.

5.2 If after r~~eapportionment~~redistricting two or more members whose terms extend beyond

~~reapportionment~~redistricting live within a ~~reapportioned~~local school board district, the members involved shall select one member by lot to represent that school board district.

5.2.1 The other members shall serve at-large for the remainder of their terms.

5.2.2 Notwithstanding the number of board members otherwise established by law, the at-large board members shall serve in addition to the designated number of board members for the board in question for the remainder of their terms.

5.3 If after ~~reapportionment~~redistricting there is no board member living within a local school board district whose term extends beyond ~~reapportionment~~redistricting, the seat for the school board district shall be treated as vacant and filled as provided in policy 002.0230.

Utah Code ~~Ann.~~ § 20A-14-201 (6~~3~~) ~~(b)~~ (2025~~11~~)

6.0 ADJUSTMENT OF TERM LENGTHS BECAUSE OF ~~REAPPORTIONMENT~~REDISTRICTING

If, before an election affected by ~~reapportionment~~redistricting, the county or municipal legislative body that conducted the ~~reapportionment~~ redistricting determines that one or~~e~~ more members must be elected to terms of two years to meet this part's requirements for staggered terms, the legislative body shall determine by lot which of the ~~reapportioned~~ local school board districts will elect members to two-year terms and which will elect members to four-year terms. All subsequent elections are for four-year terms.

Utah Code ~~Ann.~~ § 20A-14-201 (7~~4~~) (2025~~11~~)

~~**7.0 VACANCIES**~~

~~A vacancy on the Board shall occur upon voluntary resignation as provided by Utah Code § 20A-1-511(2)(a), upon declaration of a vacancy by a court of competent jurisdiction, or upon the death of a member.~~

Commented [RW1]: This is addressed in the Board Member: Mid-term vacancies policy; therefore, it should be deleted from this policy.

Adoption Date: **August 08, 2018**
Last Revised: **June 17, 2020**
Policy Office: **REVISES POLICY 002.0220 BOARD MEMBERS: ELECTIONS AND REAPPORTIONMENT (LAST APPROVED 08/08/18)**

“We inspire students to reach their full individual potential.”

Memorandum

To: Board Members

From: Rick Woodford, Superintendent

Cc: Troy Timothy, Business Administrator

Date: December 5, 2025

Re: Policy 002.0220 - Board Members: Elections and Redistricting

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****See the redline version of the proposed policy in Diligent Community.****

Recommendation: Approve Policy 002.0220 - Board Members: Elections and Redistricting

Background (rationale): The proposed changes will bring Policy 002.0220 in better alignment with the USBA model policy and recent changes to state code. There are two substantive changes with this proposed policy amendment.

- The term “reappointment” is replaced by the term “redistricting” throughout this document.
- Section 7 (Vacancies) is removed because there are many reasons for a vacancy that extend beyond the definition and it really does not matter how or why a vacancy occurs for this policy to be implemented.

Both of these changes are recommended by USBA through the model policies.

Policy Implications: This is a proposed policy amendment.

Personnel Implications: None

Facility Implications: None

Financial/Budget Implications: None

Motion: I move to approve the proposed amendments to Policy 002.0220 - Board Members: Elections and Redistricting on first reading.

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Policy: 005.0545

Section: 005 – Personnel

EXCHANGE VISITOR PROGRAM

NEW POLICY

1.0 GENERAL POLICY STATEMENT

1.2 The aim of the Exchange Visitor Program, or J-1 visa, is to promote the interchange of person, knowledge, and skills, in the field of education, arts, and science. The cultural background and experience of these teachers is a valuable contribution to students and schools. The primary goal is to provide student in the Uintah School District with a culturally rich foreign language experience, while allowing the guest teacher the opportunity to engage broadly with Americans, share their culture, strengthen their English language abilities, and learn new skills that will help them in future careers.

2.0 DEFINITIONS

1.2 "International guest teacher" or "guest teacher" means a foreign educator who;

1.1.4 has earned a public teaching credential or license in a foreign country;

1.2.4 is currently legally residing in the United States and the state of Utah with the specific purpose to teach in Utah public schools; and

1.3.4 is a resident of a foreign country that has a Memorandum of Understanding with the Utah State School Board.

3.0 REQUIREMENTS

1.2 International guest teachers shall:

1.1.4 have a United States issued social security number prior to an LEA processing any payment to the guest teacher;

1.2.4 cooperate with the LEA in required submission of information including criminal background check information, copies of credentials, copies of transcripts in the language and format designated;

1.3.4 assume all responsibility for living and transportation expenses while participating in the international guest teacher program;

1.4.4 comply with all state of Utah/Board and LEA professional and ethical public school educator requirements.

2.2 A guest teacher who violates an LEA employment or state of Utah, Board or local professional practice may have the teacher's guest employment contract terminated consistent with at will employment provisions.

4.0 VISAS AND EXTENSIONS

1.2 J-1 Visa

1.1.4 The J-1 is a cultural exchange visa that allows foreign teachers to work in U.S. schools for a limited period while promoting cultural understanding.

1.2.4 Teachers are sponsored by a designated agency, in this case USBE, not the local school district.

1.3.4 Valid for three to five years depending on the program.

1.4.4 Intended for temporary cultural exchange, not long-term employment.

1.5.4 Uintah School District is the host site, not the legal sponsor.

2.2 H-1B Visa

2.1.4 The H-1B is a *temporary work visa* that allows school districts to hire highly skilled foreign professionals to fill positions that require a specialized degree.

2.2.4 Valid for up to six years.

2.3.4 Individuals can remain in the United States long term and may pursue permanent residency.

2.4.4 The annual federal lottery applies in most cases.

5.0 FUNDING

1.2 District funds and resources shall not be used in sponsorship, or the application process of a J-1 or H-1B Visa.

2.2 Any fundraising activities to support the sponsorship or the application process of a H-1B Visa shall be managed by community members or outside entities and shall not be the responsibility of the district or its employees.

State Board Rule R277-527. International Guest Teachers

Adoption Date:

Last Revised: 12/10/2025

Policy Office:

“We inspire students to reach their full individual potential.”

Memorandum

To: Dave Chivers, President
Tawyna McKee, Vice President
USD Board Members

From: Mistalyn Leis, HR Director

Cc: Rick Woodford, Superintendent
Troy Timothy, Business Administrator
Shawnna Muhme, Superintendents Secretary

Date: December 1, 2025

Re: 005.0545 Exchange Visitor Program

Recommendation: The policy committee is recommending that the Uintah School District Board of Education approve policy 005.0545 on first reading.

Background (rationale): International guest teachers, who are hired to teach in Uintah School District seek guidance from the board concerning their desires to seek and secure a H-1B Visa for the purpose of continuing employment with Uintah School District.

Policy Implications: None

Personnel Implications: There is no current hardship in filling DLI positions. Recruitment and screening potential international guest teachers is the sole responsibility of USBE.

Facility Implications: None

Financial/Budget Implications: Outlines that district funds and resources shall not be used in the sponsorship or application process of Visa’s

Motion: Motion to approve policy 005.0545 Exchange Visitor Program on first reading.

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Memorandum

To: Dave Chivers, President
Tawna McKee, Vice President
USD Board Members

From: Troy Timothy, Business Administrator

Cc: Dr. Rick Woodford, Superintendent
Shawnna Muhme, Superintendent Secretary

Date: December 5, 2025

Re: 001.0300 Impact Aid Policy - Annual Review

Background (Rationale):

In accordance with Impact Aid Policy 001.0300, Section 4.4.2, the Board is required to review and, if necessary, modify the Impact Aid Policy each year based on feedback received through the consultation process with the Ute Indian Tribe and the parents of Native American children.

This annual review ensures that the policy remains aligned with the requirements of Title VII of the Elementary and Secondary Education Act (Impact Aid Program, Section 7003) and 34 C.F.R. § 222.94, as well as the consultation commitments established between the District and the Tribe.

Each year, the District:

- Disseminates relevant documents to the Tribe and parents of Indian children at least one week in advance of the Annual Impact Aid Meeting, including the current policy, proposed revisions, the most recent application, and the results of the Annual Equal Basis Assessment.
- Holds an Annual Impact Aid Meeting to solicit feedback on the District’s educational programs, activities, and participation data.
- Reviews the results of the Annual Equal Basis Assessment to ensure Indian children are participating on an equal basis with non-Indian children in all academic and co-curricular programs.
- Provides a written response to all comments and recommendations received through the consultation process.

The Board then reviews the policy each fall to determine whether revisions are needed prior to submission to the U.S. Department of Education.

Since 1st reading wording has been updated from ‘Board’ to ‘LEA’ in Section 4.4.1

Policy Implications:

None, unless changes are necessary.

Personnel Implications:

None.

Facility Implications:

None.

Financial/Budget Implications:

Annual completion of the Impact Aid procedures ensures ongoing federal Impact Aid funding from the U.S. Department of Education.

Motion:

I recommend that the Board approve Policy 001.0300, *Impact Aid Policy*, on 2nd reading.

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UINTAH SCHOOL DISTRICT POLICY ACTION REVIEW

1st Reading	11/12/2025	New	
2nd Reading		Revised	X
Approved		Substitute	

001.0300 IMPACT AID POLICY

1.0 GENERAL POLICY STATEMENT

1.1 It is the intent of the Board that all Indian Children have equal access to all programs, services, and activities offered within the District. The Board believes the primary purpose of education is to teach children and young people basic academic and life skills so they can become responsible and contributing members of society, able to choose a career path that will prove to be of satisfaction and a source of happiness to them.

2.0 DEFINITIONS

2.1 The term “Annual Equal Basis Assessment” means the assessment discussed in section 4.3 of this policy.

2.2 The term “Annual Impact Aid Meeting” means the annual meeting of the Board designated for consulting with the Tribe and parents of Indian Children on: (a) the contents of this policy; (b) the extent to which Indian Children participate in the District’s education programs and activities; and (c) the District’s educational program and activities.

2.3 The term “Board” means the board of education for the District.

2.4 The term “District” means the Uintah County School District.

2.5 The term “Indian Children” has the meaning given to it in 34 C.F.R. § 222.90.

2.6 The term “Tribe” means the Ute Indian Tribe of the Uintah & Ouray Reservation, Utah.

3.0 THE TRIBE’S PREFERRED METHOD OF COMMUNICATION

3.1 The Tribe’s preferred method of communication is for the District to email the Tribe’s education director, who will then disseminate information through the Tribe’s ordinary channels of communication (e.g., on the Tribe’s social media account(s) or in the Ute Bulletin).

4.0 POLICIES AND PROCEDURES

4.1 Dissemination of Information

4.1.1 The District will disseminate relevant applications, evaluations, program plans and information related to the District's education program and activities with sufficient advance notice to allow the Tribe and parents of Indian Children the opportunity to review and make recommendations.

4.1.2 At least one week in advance of the Annual Impact Aid Meeting and using the Tribe's preferred method of communication, the District will disseminate to the parents of Indian Children and the Tribe the following documents:

4.1.2.1 The District's most recent Impact Aid application;

4.1.2.2 The results of the District's Annual Equal Basis Assessment;

4.1.2.3 The version of this policy in effect at the time and any proposed revisions being considered by the Board;

4.1.2.4 Any plans for District education programs; and

4.1.2.5 Written responses to feedback from the consultation process.

4.2 Opportunity for Feedback

4.2.1 The District will provide an opportunity for the Tribe and parents of Indian Children to provide their views on the District's educational program and activities, including recommendations on the needs of the Indian Children and on how the District may help Indian Children realize the benefits of the District's education programs and activities. As a part of this requirement, the District will:

4.2.1.1 Notify the Tribe and the parents of Indian Children of the opportunity to submit comments and recommendations, considering the Tribe's preference for the method of communication; and

4.2.1.2 Modify the method of and time for soliciting Indian views, if necessary, to ensure the maximum participation of the Tribe and parents of Indian Children.

4.2.2 The Board will hold an Annual Impact Aid Meeting in the Fall to allow the parents of Indian Children and the Tribe to provide input on the District's educational program and activities. The District will give parents of Indian Children, the Tribe, and the public notice of any meeting at least one week in advance via the Tribe's preferred method of communication.

4.2.3 If the consultation participation by parents of Indian Children and the Tribe is low, the District will re-evaluate its consultation process and develop a plan to increase participation. In developing the aforementioned plan, the District, in consultation with the Tribe, will consider taking the following measures to improve or enhance participation:

4.2.3.1 Further consulting with parents of Indian Children and the Tribe;

4.2.3.2 Changing the communication method; and

4.2.3.3 Changing the time, date, and location of the Annual Impact Aid Meeting.

4.3 Assessment of Equal Participation

4.3.1 The District will, at least annually, assess the extent to which Indian Children participate on an equal basis with non-Indian Children in the District's education programs and activities. As part of this requirement, the District will:

4.3.1.1 Share relevant information related to Indian Children's participation in the District's education program and activities with the Tribe and parents of Indian Children; and

4.3.1.2 Allow the Tribe and parents of Indian Children the opportunity and time to review and comment on whether Indian Children participate on an equal basis with non-Indian Children.

4.3.1.3 The District will annually calculate from its records the ratio of Indian Children compared to non-Indian Children participating in all academic and co-curricular programs.

4.3.1.4 Parents of Indian Children, the Tribe, and other interested parties may express their views on participation at the Annual Impact Aid Meeting.

4.3.1.5 If it is determined that there are gaps in Indian participation in the District's educational programs or activities, the Board, in consultation with the Tribe and the parents of Indian Children, will consider how it can modify the District's education programs in such a way as to improve the participation of Indian Children.

4.4 Modification of This Policy

4.4.1 The ~~Board~~ Local Education Agency (LEA) will modify this policy if necessary, based upon the results of any assessment or input described in this policy.

4.4.2 The Board will hear, consider, and evaluate all recommendations for revisions of this policy and propose changes the Board determines are appropriate to this policy at the Annual Impact Aid Meeting. Any changes to this policy will become effective immediately upon formal adoption as described in policy 002.0450.

4.4.3 The District will disseminate copies of revised versions of this policy to the Tribe and parents of Indian Children via the Tribe's preferred method of communication within 30 days of adoption by the Board.

4.5 Annual Response to Comments

4.5.1 The District will respond at least annually in writing to comments and recommendations made by the Tribe or parents of Indian Children and disseminate the responses to the Tribe and parents of Indian Children prior to submitting this policy to the U.S. Department of Education.

4.5.2 The District will annually keep track of and assemble all comments and suggestions received through the consultation process in the minutes of the Annual Impact Aid Meeting.

4.5.3 The District will at least annually respond in writing to comments and recommendations made by the Tribe or parents of Indian Children and disseminate the responses to all parties via the Tribe's preferred method of communication prior to submitting this policy to the U.S. Department of Education.

Memorandum

To: Dave Chivers, President
Tawna McKee, Vice President
USD Board Members

From: Troy Timothy, Business Administrator

Cc: Dr. Rick Woodford, Superintendent
Shawnna Muhme, Superintendent Secretary

Date: December 5, 2025

Re: 003.1100, Public Education Hotline & Complaint Response Policy –2nd Reading
(Replaces Policy 004.1100, Financial Hotline Policy (Last Approved 5/12/2021))

Recommendation:

I recommend that the Board pass the attached substitute policy, 003.1100 – Public Education Hotline & Complaint Response Policy, on 2nd reading.

Background (rationale):

This substitute policy is in response to the noncompliance notification received from the Utah State Board of Education (USBE) Internal Audit Department (IAD) regarding R277-123 and ensures the LEA meets all state requirements for addressing public complaints.

The previous policy, housed in the Financial (004) series, was too narrowly focused. In updating the policy, we proactively broadened the scope of Policy 003.1100 to encompass all types of alleged violations and complaints reported via local or state hotlines, rather than being restricted solely to financial or fraud-related issues.

The new policy directly addresses the specific provisions of R277-123-7 identified as areas of noncompliance in the audit, which include:

1. **Website Compliance:** It includes mandates for the proper placement and required language regarding the public education hotline on the LEA and school websites, as required by R277-123-7(3)(a) and (4).

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2. **Complaint Resolution Procedures:** The policy explicitly outlines the necessary steps for receiving, tracking, responding to, and resolving all hotline complaints, including the mandatory procedures for promptly contacting the complainant (with documented good faith attempts) and documenting the resolution or action steps (R277-123-7(5) and (6)).

3. **Training Requirements:** The updated policy mandates onboarding training for all Board members and administrators on R277-123 and related procedures.

Policy Reclassification:

To accurately reflect this broader, district-wide scope, the policy has been renumbered and reclassified from the 004 (Financial) series to the new 003.1100 (Administrative) series. This positioning correctly identifies the policy as governing district-wide administrative procedures for handling external and internal complaints.

Policy Implications:

This policy will replace policy 004.1100, *Financial Hotline Policy.*

Personnel Implications:

None.

Facility Implications:

None.

Financial/Budget Implications:

None.

Motion:

I recommend that the following motion be made:

> *"I move to approve the substitute policy 003.1100, "Public Education Hotline & Complaint Response Policy," as drafted on second reading.*

UINTAH SCHOOL DISTRICT POLICY ACTION REVIEW

1st Reading		New	
2nd Reading		Revised	
Approved		Substitute	X

003.1100 PUBLIC EDUCATION HOTLINE AND COMPLAINT RESPONSE POLICY

REPLACES POLICY 004.1100, FINANCIAL HOTLINE POLICY (LAST APPROVED 5/12/2021)

1.0 GENERAL PURPOSE STATEMENT

1.1 The Uintah School District Board of Education is committed to transparency, accountability, and the responsible management of public resources. This policy establishes procedures for reporting, investigating, and resolving complaints related to financial improprieties or other concerns submitted through the Utah State Board of Education (USBE) Public Education Hotline or other designated channels. It also fulfills the requirements of Utah Administrative Code R277-123 by outlining how the District will receive, investigate, and document hotline complaints and maintain public trust in the use of education funds and resources.

2.0 REPORTING CONCERNS

2.1 The Utah State Board of Education (USBE) Public Education Hotline, managed by the Internal Audit Department (IAD), provides an avenue for education stakeholders—including citizens, employees, and contractors—to report:

2.1.1 Suspected financial improprieties or violations of law or regulation

2.1.2 Waste or misuse of District funds or resources

2.1.3 Gross mismanagement or abuse of authority

2.1.4 Unethical conduct

2.1.5 Constructive suggestions for improving internal controls or compliance

2.2 Complaints or concerns related to Uintah School District may be reported directly to the USBE hotline using the contact methods listed below. The District will cooperate fully with the IAD in reviewing, investigating, and resolving any complaints referred to the District.

3.0 HOTLINE ACCESS AND WEBSITE POSTING REQUIREMENTS

3.1 The District shall ensure that the home page of the Uintah School District website and each school's website includes a readily accessible link to the USBE Public Education Hotline.

3.2 The following prominent notice shall accompany the hotline link:
"Complaints or concerns can be filed by following the process as outlined here.

Hotline complaints go directly to the State Board of Education Internal Audit Department and may be referred back to the LEA."

3.3 Stakeholders may report concerns using any of the following methods:

- 3.3.1 Email: audit@schools.utah.gov
- 3.3.2 Phone: 801-538-7813
- 3.3.3 US Mail: Director of Internal Audit, Utah State Board of Education, PO
- 3.3.4 Box 144200, 250 East 500 South, Salt Lake City, UT 84114-4200
- 3.3.5 Online: https://schools.utah.gov/internalaudit
- 3.3.6 In person: By visiting the USBE Internal Audit Department offices (address above).

4.0 COMPLAINT RESPONSE AND INVESTIGATIVE PROCEDURES

4.1 The District shall respond to all hotline complaints referred by the USBE Internal Audit Department (IAD) in a timely and professional manner.

4.2 If contact information for the complainant is available, the District shall:

- 4.2.1 Make at least two good-faith attempts to contact the complainant.
- 4.2.2 Document the following:
  - 4.2.2.1 Name and role of the LEA personnel who contacted the complainant
  - 4.2.2.2 Type of contact (phone, email, etc.)
  - 4.2.2.3 Date(s) of contact
  - 4.2.2.4 Summary of resolution or action steps taken

4.3 Complaints shall be investigated in accordance with District due-process and privacy policies.

4.4 The District shall disclose information concerning allegations only as necessary to investigate or as required by law, consistent with student and employee privacy protections.

4.5 A summary of the investigation shall be submitted to the IAD within:

- 4.5.1 45 calendar days of receipt of the complaint, or
- 4.5.2 14 calendar days if the complaint involves allegations of discrimination.

4.6 If the complaint remains unresolved, the District shall provide monthly updates to the IAD until resolution. If the District determines that a referred concern falls entirely within the District's jurisdiction and is being reviewed under local policy and applicable law, the District may notify the USBE Internal Audit Department accordingly.

4.7 All documentation related to hotline complaints, including investigation summaries and correspondence, shall be retained in accordance with the District's records-retention schedule and applicable state requirements.

5.0 WHISTLEBLOWER PROTECTION

5.1 Utah Code § 67-21-3 prohibits public employers from taking adverse action against employees for reporting government waste or violations of law in good faith to appropriate authorities. A school district employee is presumed to have acted in good faith if the report was made in writing or through the channels established under this policy. Whistleblower protections do not apply to anonymous complaints.

6.0 CONFIDENTIALITY

6.1 The identity of a complainant is considered protected information under the Utah Government Records Access and Management Act (GRAMA) and will be kept confidential if requested and permitted by law. Complaints may be submitted anonymously; however, providing contact information is preferred to allow for follow-up and resolution.

7.0 TRAINING REQUIREMENTS

7.1 All LEA board members and administrators shall receive training on R277-123 during onboarding.

7.2 The District shall utilize USBE-provided online training materials to ensure consistent understanding and implementation of hotline procedures.

8.0 POLICY REVIEW

8.1 This policy shall be reviewed at least every three years or sooner if required by changes to federal or state law, USBE rule, or internal audit recommendations.

9.0 REFERENCES

9.1 Utah Administrative Code R277-123 – *Process for Reporting Violations of Statute and Board Rule (Effective 8/7/2025)*

9.2 Utah Code § 67-21-3 – *Utah Protection of Public Employees Act* (Whistleblower) *(Effective 5/4/2022)*

9.3 Utah Code § 63G-2-305 – Protected Records (GRAMA) *(Effective 5/7/2025)*

Policy: 007.0230

Section: Section 007 - Students

Bullying and Hazing

1.0 GENERAL POLICY STATEMENT

1.1 Bullying, cyber-bullying, and hazing of students and employees are prohibited, are against federal, state, and local policy, and are not tolerated by Uintah School District. Uintah School District is committed to providing all students with a safe and civil school environment in which all members of the school community are treated with dignity and respect. To that end, Uintah School District has in place policies, procedures, and practices designed to reduce and eliminate bullying, cyber-bullying, and hazing—including civil rights violations or actions based on a student's or employee's actual or perceived race, color, national origin, sex, disability, religion, religious clothing, gender identity, sexual orientation, or other physical or mental attributes. ~~—as well as processes and procedures to deal with such incidents. Bullying, cyberbullying, and hazing of students and/or employees by students and/or employees will not be tolerated in the Uintah School District.~~

2.0 DEFINITIONS

2.1 "Abusive conduct" means verbal, nonverbal, or physical conduct of a parent, student, or school employee that, based on its severity, nature, and frequency of occurrence, a reasonable person would determine: 1. is intended to cause intimidation, humiliation, or unwarranted distress; 2. results in substantial physical or psychological harm as a result of intimidation, humiliation, or unwarranted distress; or 3. exploits an individual's known physical or psychological disability. A single act does not constitute abusive conduct unless it is an especially severe and egregious act.

2.2 ~~"Bullying" is aggressive behavior that is intended to cause distress and harm, exists in a relationship where there is an imbalance of power and strength, and is repeated over time. Bullying means intentionally committing a written, physical, or verbal act against a school employee or student that: causes physical or emotional harm to the school employee or student; causes damage to the school employee or student's property; places the school employee or student in reasonable fear; creates a hostile, threatening, humiliating, or abusive educational environment due to the pervasiveness, persistence, or severity of the actions; or due to a power differential between the bully and the target. substantially interferes with a student having a safe school environment that is necessary to facilitate educational performance, opportunities, or benefits.~~
Student Bullying and Staff Bullying
"Student bullying" means one or more students, with the intent to cause harm, repeatedly committing a written, verbal, or physical act against another student, or engaging in a single egregious act toward another student involving an imbalance of power, that: creates an environment that a reasonable person would find hostile; and interferes with a student's educational performance, opportunities, or benefits.

2.2.1 "Student bullying" does not mean instances of: ordinary teasing, horseplay, argument, or peer conflict; reasonable correction of behavior by a school employee; or reasonable coaching strategies and techniques by a school employee who is a coach.

2.3 "Staff bullying" means a school employee, with the intent to cause harm, repeatedly committing a written, verbal, or physical act against a student or another school employee, or engaging in a single egregious act toward another employee involving an imbalance of power, that: creates an environment that a reasonable person would find hostile, threatening, or humiliating; and substantially interferes with a student's or employee's educational or professional performance, opportunities, or benefits.

2.3.1 "Staff bullying" does not mean instances of ordinary teasing, horseplay, argument, or peer conflict; reasonable correction of behavior by a school employee; or reasonable coaching strategies and techniques by a school employee who is a coach.

2.4~~3~~ "Civil rights violation" means bullying, cyber-bullying, or hazing that is targeted at a student or employee upon the students' or employees' identification as part of any group protected from discrimination under the following federal laws: 1. Title VI of the Civil Rights Act of 1964, including discrimination on the basis of race, color, or national origin; 2. Title IX of the Education Amendments of 1972, including discrimination on the basis of sex; or 3. Section 504 of the Rehabilitation Act of 1973 and Title II of the Americans with Disabilities Act of 1990, including discrimination on the basis of disability.

2.5~~4~~ "Hazing" means intentionally or knowingly committing an act regardless of whether the person against whom the conduct is committed authorized or consented to the conduct that: endangers the mental or physical health or safety of a school employee or student; involves any brutality of a physical nature including whipping, beating, branding, calisthenics, bruising, electric shocking, placing of a harmful substance on the body, or exposure to the elements; involves the consumption of any food, liquor, drug, or other substance; involves forced or coerced actions or activities of a sexual nature or with sexual connotations; involves other physical activity that endangers the physical health and safety of a school employee or student; or involves physically obstructing a school employee's or student's freedom to move; and is done for the purpose of initiation or admission into, affiliation with, holding office in, or as a condition for membership or acceptance - or continued membership or acceptance - in any school or school sponsored team, organization, program, or event; or if the person committing the act against a school employee or student knew that the school employee or student is a member of, or candidate for membership with a school, or school-sponsored team, organization, program, or event to which the person committing the act is a member or participant.

2.6~~5~~ "Cyberbullying" means the use of email, text, social media, instant messaging, chat-rooms, cell phones, or other forms of information technology to deliberately harass, threaten, or intimidate someone for the purpose of placing a school employee or student in fear of:

2.5.1 physical harm or
2.5.2 harm to property of the school employee or student.

2.7~~6~~ "Disruptive student behavior" means the use of foul, abusive, or profane language while engaged in school related activities; illicit use, possession, or distribution of controlled substances or drug paraphernalia, and the use, possession, or distribution of an electronic cigarette, tobacco, or alcoholic beverages; and hazing, demeaning, or assaultive behavior, whether consensual or not, including behavior involving physical violence, restraint, improper touching, or inappropriate exposure of body parts not normally exposed in public settings, forced ingestion of any substance, or any act which would constitute a crime against a person or public order under Utah law.

2.8~~7~~ "Restorative practice" means a discipline practice designed to enhance school safety, reduce school suspensions, and limit referrals to court, and is designed to help minors take responsibility for and repair the harm of behavior that occurs in school.

2.9~~8~~ "Retaliate" means an act or communication intended: as retribution against a person for reporting bullying or hazing; or to improperly influence the investigation of, or the response to, a report of bullying or hazing.

2.10~~9~~ "Trauma-Informed Care" means a strengths-based service delivery approach grounded in an understanding of and responsiveness to the impact of trauma, emphasizing physical, psychological, and emotional safety for both respondents and claimants and creating opportunities for claimants to rebuild a sense of control and empowerment.

3.0 ACTIONS REQUIRED OF EACH SCHOOL

3.1 In addition to the requirements of Utah Code Subsection 53G-9-605 Uintah School District is required to develop, update, and implement policies as required by Utah Code Section 53G-9-605 and this rule; develop policy with the input from students, parents, teachers, school administrators, school staff, or law enforcement agencies; post a copy of policy 007.0230 on its website; develop an action plan to address a reported incident of bullying, cyber-bullying, hazing, or retaliation, or abusive conduct; provide a requirement for a signed statement that meets the requirements of Utah Code Subsection 53G-9-605 annually; assess students about the prevalence of bullying, cyber-bullying, hazing, and retaliation in Uintah School District: Specifically, locations where students are unsafe and additional adult supervision may be required, such as playgrounds, hallways, bathrooms, locker rooms and lunch areas, will be provided on a bi-annual basis.

4.0 PROHIBITIONS

4.1 No school employee or student may engage in bullying or cyberbullying any
- 4.1.1 school employee or student;
- 4.1.2 on school property;
- 4.1.3 at a school-related or sponsored event
- 4.1.4 on a school bus
- 4.1.5 at a school bus stop; or
- 4.1.6 while the school employee or student is traveling to or from a location or event.

4.2 No school employee or student may engage in hazing a school employee or student at any time or in any location.

4.3 No school employee or student may engage in retaliation against:
- 4.3.1 a school employee,
- 4.3.2 a student, or
- 4.3.3 an investigator for, or witness of an alleged incident of bullying, cyberbullying, hazing, or retaliation.

4.4 No school employee or student may make a false allegation of bullying, cyberbullying, hazing, or retaliation against a school employee or student. False reports shall result in the school taking disciplinary action appropriate for like behavior.

4.5 A student or employee who shares a recording of an act of bullying, cyber-bullying, hazing, abusive conduct, or retaliation, to impact or encourage future incidents will result in the school taking appropriate disciplinary action.

5.0 ACTIONS REQUIRED IF PROHIBITED ACTS ARE REPORTED

5.1 Each reported complaint shall include (1) the name of the claimant; (2) the name of the respondent (if known); (3) the date and location of the incident(s); (4) a statement describing the incident(s) including names of witnesses (if known).

5.2 Each reported violation of the prohibitions noted previously shall be promptly investigated by a school administrator or ~~an individual designated by a school administrator~~ school designee. Formal disciplinary action is prohibited based solely on an anonymous report(s) of bullying, hazing, or retaliation.

5.3 Verified violations of the prohibitions noted previously shall result in consequences or penalties. Consequences or penalties may include but are not limited to:

5.3.1 Use of a discipline plan consistent with USBE administrative rule R277-609, restorative practice consistent with USBE administrative rule R277-613, employee disciplinary action consistent with Utah Code 53G-11-512 procedures for providing due process rights under Utah Code Section 53G-11-501 (licensed staff) and local employee discipline policies prior to employee discipline or Utah Code Section 53G-8-202 and local policies (students) prior to long term (more than 10 days) student discipline. ~~use~~ provide a grievance process required under Subsection 53E-9-605(3)(f) consistent with the Uintah School District’s established grievance process.

5.4 Actions must also include, as appropriate:
- 5.4.1 procedures for protecting the claimant and other involved individuals from being subjected to: further bullying or hazing, and retaliation for reporting the bullying or hazing.
- 5.4.2 prompt reporting to law enforcement of all acts of bullying, cyberbullying, hazing, or retaliation that constitute suspected criminal activity.
- 5.4.3 prompt reporting to the Office for Civil Rights (OCR) of all acts of bullying, hazing, or retaliation that may be violations of students' or employee(s)' civil rights.

5.4.4 procedures for a fair and timely opportunity for the accused to explain the accusations and defend his/her actions prior to the student or employee discipline.
5.4.5 procedures for providing due process rights under Section 53G-11-501 (licensed staff), local employee discipline policies prior to employee discipline, Utah Code 53G-8-202.~~,~~USD policy 005.1200, and local policies (students) prior to long-term (more than 10 days) student discipline
5.4.6 ~~The school will notify a parent if the parent's~~ procedures for parent notification if their student threatens suicide, or if their student is involved in an incident of bullying, cyber-bullying, hazing, or retaliation.

6.0 INVESTIGATIONS

6.1 Uintah School District will promptly and reasonably investigate allegations of bullying, cyber-bullying, abusive conduct and/or hazing. It is Uintah School District's policy, in compliance with state and federal law, that students have a limited expectation of privacy on the school's Internet system, and routine monitoring or maintenance may lead to the discovery that a user has violated district policy or law. Also, individual targeted searches will be conducted if there is reasonable suspicion that a user has violated policy or law. Personal electronic devices of any student suspected of violation of the above policy will be confiscated for investigation and may be turned over to law enforcement. To the extent allowed by law, the investigator is required to keep all details of the interview confidential; and further reports of bullying may become part of the investigation. The confidentiality requirement does not apply to conversations with law enforcement professionals.

7.0 TRAINING

7.1 The training of school employees shall include training regarding bullying, cyberbullying, hazing, and retaliation.

7.2 To the extent possible, programs or initiatives are designed to provide training and education regarding the prevention of bullying, cyberbullying, hazing, and retaliation. The training should include training and information regarding:
7.2.1 awareness and intervention skills
7.2.2 overt aggression
7.2.3 relational aggression or indirect, covert, or social aggression (rumor spreading, intimidation, social isolation)
7.2.4 sexual aggression
7.2.5 student suicide prevention program and suicide prevention training as required for licensed educators

7.3 In addition to training for all students and school employees, students, employees, and volunteer coaches involved in any extra-curricular activity shall be in coordination with Utah High School Activities Association and USD policy 005.1200 Standards of Conduct:
7.3.1 be provided yearly bullying and hazing prevention training prior to participation;
7.3.2 be informed, annually, of the prohibited activities list provided previously in this Policy and the potential consequences for violation of this Policy.
7.3.3 participant signature list shall be maintained for access upon USBE request

Legal References: Utah Code Subsection 53E-9-605(3)(f)

Utah Code 53G-11-512

Utah Code 53G-8-202

Utah Code Section 53G-11-501

Adoption Date: **February 09, 2010**
Last Revised: **~~January 08, 2025~~December 10, 2025**
Last Reviewed Dates: **~~January 08, 2025~~ December 10, 2025**
Prior Revised Dates: **02/09/2010, 12/13/2017, 01/08/2025**
Policy Origin: **REVISES POLICY 007.0230 BULLYING AND HAZING (LAST APPROVED ~~12/13/2017~~, 01/08/2025)**

“We inspire students to reach their full individual potential.”

Board of Education

Memorandum

To: Dave Chivers, President
Tawnya McKee, Vice President
USD Board Members

From: Ryan Maughan, Special Programs Director

Cc: Rick Woodford, Superintendent
Shawnna Muhme, Superintendent’s Secretary

Date: December 10th, 2025

Re: 007.0230 Bullying and Hazing (2nd Reading)

Recommendation: The policy committee is recommending that the Uintah School Board approve policy 007.0230 Bullying and Hazing on 2nd reading.

Background (rationale): Last legislative session required a definition change. That is the main revision with small adjustments for policy committee meeting noted in green.

Policy Implications: Compliance and alignment

Personnel Implications: Awareness

Facility Implications: None

Financial/Budget Implications: None

Motion: Motion to approve policy 007.0230 Bullying and Hazing on 2nd reading.

Dr. Rick Woodford, Superintendent ● **D. Troy Timothy** MBA, Business Administrator
826 South 1500 East ● Naples, UT 84078
435.781.3100 ● 435.781.3107 fax
www.uintah.net

Policy: 007.0810

Section: Section 007 - Students

Attendance

~~**ATTENDANCE**~~

1.0 COMPULSORY ATTENDANCE

Attendance at school is required by Utah State law and is considered critical to academic success. ~~Utah State law requires~~ Except as provided in Section 53G-6-204 or 53G-6-702, the parent of a school-age child shall enroll and send the school-age child to a public or regularly established private school ~~that parents and guardians having control of a minor between six and eighteen years of age shall send the minor to a public or a regularly established private school in the district in which the minor resides.~~

2.0 ~~ATTENDANCE EXEMPTIONS~~ SCHOOL-AGE CHILDREN EXEMPT FROM SCHOOL ATTENDANCE PER 53g-6-204

~~Students who meet one or more of the following conditions to the satisfaction of the Board and agree to the terms and conditions set forth in an agreement provided by the District shall be exempt from compulsory attendance requirements and shall be given a letter of approval, issued by the Board, stating that the minor is excused from attendance during the time specified on the certificate.~~

~~2.1 A student over the age of 16 may receive a partial release from school to enter employment if the minor has completed the eighth grade, or if the minor's services are required for the support of a parent. Minors receiving this exemption must still attend school or home school part-time as required by the Board. Utah Code Ann. 53G-6-204.~~

~~2.2 On an annual basis, a minor between six and eighteen years of age may receive a full release from attending a public, regularly established private, or part-time school or class if one of the following is established to the Board's satisfaction:~~

~~2.2.1 The minor has already completed the work required for graduation from high school or has demonstrated the required skills and competencies under the early graduation program.~~

~~2.2.2 The minor is in a physical or mental condition, certified by a licensed physician, which renders attendance inexpedient and impracticable.~~

~~2.2.3 The district superintendent has determined that a school-age minor over the age of 16 is unable to profit from attendance at school because of an inability or a continuing negative attitude toward school regulations and discipline.~~

~~2.2.4 The minor between the ages of 16 and 18 years of age has agreed to and received the support of their parents, the administration of the high school, the adult education director, and the superintendent or his/her designee to attend the adult education program, where they will receive their diploma. Utah Code Ann 53G-6-204.~~

~~2.3 On an annual basis, a minor between six and eighteen years of age shall be released from full or part-time attendance at a public, regularly established school or class if the student's parent or guardian files a signed affidavit~~

~~with the District affirming that the minor will attend a home school.~~

~~2.4 For a student enrolled in a nontraditional program the district shall:~~

~~2.4.1 document each student's continued enrollment status in compliance with the continuing enrollment policy at least once every ten consecutive school days; and~~

~~2.4.2 appropriately adjust and update student membership records in the student information system for students that did not meet the continuing enrollment measurement.~~

~~2.4.3 The continuing enrollment measurement will be determined by the LEA and be in accordance with R277-419-5.~~

2.1 a school-age child over 16 years old may receive a partial release from school to enter employment, or attend a trade school, if the school-age child has completed grade 8; or

2.2 on an annual basis, a school-age child may receive a full release from attending a public, regularly established private, or part-time school or class if:

2.2.1 the school-age child has already completed the work required for graduation from high school;

2.2.2 the school-age child is in a physical or mental condition, certified by a competent physician or physician assistant if required by ~~the local school board or charter school governing board~~, Uintah School Board, which renders attendance inexpedient and impracticable;

2.2.3 proper influences and adequate opportunities for education are provided in connection with the school-age child's employment; or

2.2.4 the district superintendent has determined that a school-age child over 16 years old is unable to profit from attendance at school because of inability or a continuing negative attitude toward school regulations and discipline.

2.2.5 A school-age child receiving a partial release from school is required to attend: school part time as prescribed by ~~the local school board~~ Uintah School District; or a home school part time.

2.2.6 In each case, evidence of reasons for granting an exemption under must be sufficient to satisfy the local school board.

2.2.7 A local school board that excuses a school-age child from attendance shall issue a certificate that the child is excused from attendance during the time specified on the certificate.

2.3 A parent or legal guardian of a school-age child who attends a home school is solely responsible for: the selection of instructional materials and textbooks; the time, place, and method of instruction; and the evaluation of the home school instruction

2.4 A local school board may not: require a parent or legal guardian of a school-age child who attends a home school to maintain records of instruction or attendance; require credentials for individuals providing home school instruction; inspect home school facilities; require standardized or other testing of home school students.

2.5 Upon the request of a parent or legal guardian, ~~a local school board~~ Uintah School Board shall identify the knowledge, skills, and competencies a student is recommended to attain by grade level and subject area to assist the parent or legal guardian in achieving college and career readiness through home schooling.

2.6 When a parent withdraws an enrolled school-age child from school for the purpose of home-schooling, or chooses not to enroll a school-age child, the parent shall provide a one-time initial notification, that may include a letter of intent, to ~~the local school board~~ Uintah School District of the school-age child's district of residence.

2.7 A local school board may not require a notification if a parent of a school-age child provided a notification to ~~the local school board~~ Uintah School District on or before May 7, 2025, including through a home-school affidavit.

2.8 Upon receiving the notification the local school board shall: maintain a record of the notification; and acknowledge receipt of the notification to the parent within 30 days; and ~~the local school board~~ Uintah School Board and school of enrollment are not liable for the education or services of the school-age child.

2.9 Nothing in this section may be construed to prohibit or discourage voluntary cooperation, resource sharing, or testing opportunities between a school or school district and a parent or legal guardian of a child attending a home school.

3.0 ATTENDANCE EXPECTATIONS

Students in Uintah County School District will be expected to be in attendance at a minimum of 93% in any and all classes.

3.1 Students will be excused by their parents within five (5) school days of the absence by phone or written approval for the following reasons:

3.1.1 Illness, which may be either mental or physical, regardless of whether the school-age child or parent provides documentation from a medical professional, death in the family, family emergency, court subpoena or prearranged absences approved by parent and principal.

3.1.2 Mental or behavioral health of the school-age child.

3.2 Participation in school-sponsored or Board of Education-approved activities that require absence from school for all or a portion of the day shall not be considered an absence on the district records kept for Weighted Pupil Units (WPU).

3.3 Assignments and instructional materials missed as a result of the excused absences or school activity will be provided by the school as outlined in Uintah School District Student Policy ~~0~~006.5000.

3.4 No person shall be allowed to remove a student from school during the school day unless that person first reports to the principal or the school's Administrative Office and one of the following circumstances is true:

3.4.1 The person positively identifies him or herself as the student's custodial parent or legal guardian or designee identified by the custodial parent or legal guardian.

3.4.2 The person is in possession and possesses a valid subpoena or Court Order instructing the school to deliver the student to the person named in the subpoena and the person can positively identify him or herself as the person named to receive the student in the subpoena or order.

3.4.3 The person is a properly identified law enforcement officer in possession of a valid warrant naming the student, and the principal or his designee examines the warrant and is satisfied that the student is properly and sufficiently identified.

3.4.4 The parent or legal guardian authorizing or requesting the release of the student during the school day assumes full and complete responsibility for the actions of the student and for any harm or injury that may come to the student after release by the School Administrator or the Attendance Office.

3.4.5 Parents may not excuse a student leaving class or campus during the school day without permission, after the fact.

4.0 TRUANCY

A student not properly excused will be considered truant. Truancy is defined as missing part of or a full day of school without authorization.

4.1 The school district shall make efforts to resolve the school attendance problems of each school-age minor who is, or should be, enrolled in the school district.

The efforts shall include, as reasonably feasible:

4.1.1 counseling of the minor by school authorities;

4.1.2 issuing a notice of truancy to a school-age minor who is in grades ~~1 through 6~~ 7 through 12 in accordance with Section 53G-6-202;

4.1.3 issuing a notice of compulsory education violation to a parent of a school-age child (under ~~14~~ 12 years of age), in accordance with Section 53G-6-202;

4.1.4 making any necessary adjustment to the curriculum and schedule to meet the special needs of the minor;

4.1.5 considering alternatives proposed by a parent;

4.1.6 monitoring school attendance of the minor;

4.1.7 voluntary participation in truancy mediation, if available; and

4.1.8 provide a school-age minor's parent, upon request, with a list of resources available to assist the parent in resolving the school-age minor's attendance problems.

4.1.9 enlisting the assistance of community and law enforcement agencies as appropriate and reasonably feasible in accordance with Section 53G-8- 211.

4.2 When a student is truant, the principal or his/her designee is authorized to issue:

4.2.1 a Notice of Truancy to school-age minors who are in grades ~~1 through 6~~ 7 through 12 in accordance with Section 53G-6-202 if the student has been truant at least five times during the school year.

4.2.2 a Notice of Compulsory Education Violation to a parent of a school-age child in grades 1 through 6, in accordance with Section 53G-6-202 if the student has been truant at least five times during the school year.

4.2.3 The notices shall direct the school-age minor and/or parent to meet with school authorities to

4.2.3.1 discuss the truancies;

4.2.3.2 cooperate with school district in securing regular attendance;

4.2.3.3 and shall be mailed to, or served on, the parent.

4.3 Court referrals for truancy may only be issued in accordance to State Code 53G-8- 211-4(a).

4.4 The parents, guardians, or persons having control of a truant student shall cooperate with school authorities in resolving attendance problems. If the behavior is not corrected after earnest and persistent efforts are made by those parties, or, if the parents, guardians, or person having control refuses to cooperate after earnest and persistent efforts are made by school authorities, the truant student may be referred to alternative school-related interventions.

4.5 Except during the period between March 17, 2021, and June 1, 2022, it is a class B misdemeanor for a parent of a school-age child to intentionally or without good cause fail to enroll the school-age child in school unless the school-age child is exempt from enrollment under Section 53G-6-204 or 53G-6-702.

4.6 Except during the period between March 17, 2021, and June 1, 2022, it is a class B misdemeanor for a parent of a school-age child who is in grades 1 through 6 to, after being served with a notice of compulsory education violation, intentionally or without good cause:

4.6.1 fail to meet with the school authorities designated in the notice of compulsory education violation to discuss the school-age child's school attendance problems; or

4.6.2 fail to prevent the school-age child from being truant five or more times during the remainder of the school year.

Except during the period described in Subsections (5) and (6), a local school board, charter school governing board, or school district shall report violations of this section to the appropriate county or district attorney.

5.0 MONITORING ATTENDANCE FOR ONLINE/REMOTE AND BLENDED LEARNING

5.1 USD may offer its students digital or online remote learning in lieu of on-site learning. Under these circumstances, the school will take regular attendance of its students as per best practices for online instruction and will report attendance as required to the Utah State Board of Education through its regular tools and interface.

5.2 Students’ attendance in USD’s online or remote classes will be taken by students' presence in the classroom and/or their participation. Students’ regular participation as described will constitute attendance and will be logged as such by teachers.

5.3 Presence and participation will be monitored and assessed in any of the following or similar ways determined by school and district administration:

5.3.1 Software and Online Learning Applications, 5.3.2 communications, (Phone, email, or other electronic communication)

5.3.3 discussion boards,

5.3.4 submitted assignments or responses,

5.3.5 students' participation in live sessions,

5.3.6 one-on-one interactions between teachers, students, and staff.

5.3.7 attendance in online class meetings/check-ins

5.4 Under emergency circumstances, and if appropriate, USD may offer its students a modified, traditional learning program off-site, as directed by USD's district leadership team and for a period determined by the board. Under these circumstances, the school will take regular attendance of its students by the pick-up, delivery, and/or return of hard copy educational materials, devices, or other curriculum, and will report attendance as required to the Utah State Board of Education through its regular tools and interface.

5.5 Student membership eligibility and calculations will be based on the same metrics as described elsewhere in this policy using the attendance data gathered from the adjusted monitoring procedures as described above.

5.6 Students who fail to participate as described in 5.3 may be subject to the consequences for truancy in 4.0.

6.0 ~~DUE PROCESS~~ EDUCATIONAL NEGLECT OF A MINOR
~~(See 007.0900 Due Process for Students approved 6/21/05.)~~

6.1 Educational neglect means that, after receiving notice that a minor has been frequently absent from school without good cause or that the minor has failed to cooperate with school authorities in a reasonable manner, a parent or guardian fails to make a good faith effort to ensure that the minor receives an appropriate education.

6.2 Per 53G-6-10 an allegation of educational neglect may not be sustained, based solely on a minor's absence from school, unless the minor has been absent from school or from any given class, without good cause, for more than 10 consecutive school days or more than 1/10 of the applicable school term.

6.3 A minor may not be considered to be educationally neglected unless there is clear and convincing evidence that: the minor has failed to make adequate educational progress, and school officials have complied with the requirements of Section 53G-6-206; or the minor is two or more years behind the local public school's age group expectations in one or more basic skills, and is not receiving special educational services or systematic remediation efforts designed to correct the problem.

[1] ~~Educational neglect means that, after receiving notice that a minor has been frequently absent from school without good cause or that the minor has failed to cooperate with school authorities in a reasonable manner, a parent or guardian fails to make a good faith effort to ensure that the minor receives an appropriate education. [78-3a- 103(1)(q)(ii)~~

~~Cross References:~~

Adoption Date: **August 11, 2011**
Last Revised: **~~April 06, 2022~~ December 10, 2025**
Policy Origin: **REVISES POLICY 007.0810 ATTENDANCE (LAST APPROVED 8/11/21)**

Memorandum

To: Dave Chivers, President
Tawnya McKee, Vice President
USD Board Members

From: Ryan Maughan, Special Programs Director

Cc: Rick Woodford, Superintendent
Shawnna Muhme, Superintendent's Secretary

Date: December 10th, 2025

Re: 007.0810 Attendance (2nd Reading)

Recommendation: The policy committee is recommending that the Uintah School Board approve policy 007.0810 Attendance on 2nd reading.

Background (rationale): New changes with strikethrough and highlighted in green. Primary language change from "local school board" to Uintah School District.

Policy Implications: Compliance and alignment

Personnel Implications: Awareness

Facility Implications: None

Financial/Budget Implications: None

Motion: Motion to approve policy 007.0810 on 2nd reading.

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FY27 BUDGET CALENDAR

Key:

- Capital Needs
- Staffing
- School Fees
- Board Meetings
- Salary Schedules
- Budget

November 18, 2025 (Tuesday) – Business Department distributes capital needs assessment survey to directors, principals, and coordinators.

Weeks of December 1 and 8, 2025, by appointment – Maintenance Coordinator, Technology Coordinator, and Business Administrator visit principals at all locations regarding capital outlay requests.

December 16, 2025 (Tuesday) – Directors, principals, and coordinators complete and return their capital needs assessment surveys.

December 17, 2025 (Wednesday) –

- Business Administrator creates a school staffing sheet for each location, allocating the number of teacher FTE's.
- Maintenance Coordinator, Technology Coordinator, and Business Administrator meet to summarize capital walk-thru information and identify key needs.

December 18, 2025 (Thursday) – Business Administrator presents school staffing sheets to directors at Directors' Meeting.

January 9, 2026 (Friday) – Business Administrator distributes the school staffing sheets to school principals.

January 12, 2026 (Monday) – District Salary Schedule Committee meets to begin reviewing and adjusting the salary schedules as necessary.

Week of January 12, 2026, by appointment – BA, Controller, and HR Director meet with each principal regarding staffing.

January 16, 2026 (Friday) – Secondary principals collect and submit their fee-related spend-plans to the Secondary Education Director and the business office.

January 20, 2026 (Tuesday) – District Capital Outlay Working Group meets to develop recommendations for the directors.

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January 22, 2026 (Thursday) – Business Administrator presents the District Capital Outlay Working Group's recommendations to the directors at Directors' Meeting.

February 3, 2026 (Tuesday) – Business Administrator presents the capital outlay requests to the Board Facilities Committee.

February 9, 2026 (Monday) –

- Business Administrator presents the capital outlay requests to the Board Finance Committee.
- After the Board Finance Committee meeting, the Business Administrator makes the capital outlay requests available to all board members and those individuals who made capital outlay requests.

February 11, 2026 (Wednesday) – February Board Meeting.

- Secondary Curriculum Director presents the revised student fee schedule to the Board for consideration on first reading. ***Individuals requesting a change to the fee schedule must have a representative present to answer questions***.
- Business Administrator presents enrollment projections to the Board.

February 17, 2026 (Tuesday) – District Salary Schedule Committee meets to continue reviewing and adjusting the salary schedules as necessary.

February 25, 2026 (Wednesday) – Capital Outlay Approval Board Meeting.

- Business Administrator presents the capital outlay forecast to the Board for consideration.
- Business Administrator presents the capital outlay requests to the Board for initial consideration. ***Those individuals making capital outlay requests must be present.***

February 26 or February 27, 2026 (Thursday at 10:00 a.m. or Friday at 2:00 p.m.) – Directors, principals, and coordinators attend one budget meeting to go over budgets and capital outlay and receive a budget packet. ***The aforementioned individuals must attend one of the meetings***.

Weeks of March 2 and 9, 2026, by appointment – Principals, then directors, then coordinators meet with the business office accountants to work on budget packets.

March 9, 2026 (Monday) – District Salary Schedule Committee meets to finalize the salary schedules.

March 11, 2026 (Wednesday) – March Board Meeting.

- Student Services Director presents the revised student fee schedule to the Board for consideration on second reading. ***Individuals requesting a change to the fee schedule must have a representative present to answer questions***.

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March 26, 2026 (Thursday) – All programs finalized and ready for first review by the Board Finance Committee.
April 02, 2026 (Thursday) – Present draft budget to the directors at Directors' Meeting.

April 06, 2026 (Monday) – Present draft budget to the Board Finance Committee.

April 24, 2026 (Friday) –
- All programs finalized for budget presentation at the May board meeting.
- Business Administrator makes the tentative budget available for public inspection and posts the tentative budget on the District's website.

April 30, 2026 (Thursday) – Business Administrator presents tentative budget to the directors at Directors' Meeting.

May 8, 2026 (Friday) – Superintendent's secretary publishes a notice of the June 3, 2026, public hearing on the proposed final budget in the local paper.

May 11, 2026 (Monday) – Business Administrator presents the tentative budget to the Board Finance Committee.

May 13, 2026 (Wednesday) – May Board Meeting
- Business Administrator presents the tentative budget to the Board as an Informational Item.

June 3, 2026 (Wednesday) – Public Hearing on the proposed final budget.

June 17, 2026 (Wednesday) – June Board Meeting.
- Business Administrator presents the final, or tentative, budget and the proposed tax rates[1] to the Board for approval.
- HR Director presents the final salary schedules for approval.

Last Update: 11/17/2025

[1] If any of the approved tax rates exceed the certified tax rates, a truth in taxation hearing will be necessary in August.

Memorandum

To: Uintah School District Board Members

From: Jayme Leyba, Director of Elementary Education

Date: December 10, 2025

Re: Annual school board training on School LAND Trust Program

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Recommendation: By **December 10**, please take a moment to watch both of the attached videos. Together, they will take **approximately 10 minutes** to view.

- Trust System Overview *(3 min 27 sec)*
- Local School Board Responsibilities *(6 min 6 sec)*

As you watch, please jot down any questions that come to mind. I would appreciate it if you could email your questions to me, as this will help me prepare thorough and thoughtful responses.

Please feel free to reach out if you need any clarification. I've also included a two-page summary for your reference.

Background (rationale): As per 53G-7-1206, the president of a local school board shall ensure that the members of the local school board are provided with annual training on the School LAND Trust Program.

Policy Implications: None

Personnel Implications: None

Facility Implications: None

Financial/Budget Implications: None

Motion:

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Purpose of the School LAND Trust Program

The School LAND Trust (SLT) Program distributes revenue from Utah's **Permanent State School Fund** to every public school. These funds **support measurable academic improvement**, especially in core areas such as reading, math, science, and writing.

How Funds Are Generated

- Profits come from **state trust lands** through leases, royalties, mining, energy production, and land sales.
- All proceeds are invested by the **School and Institutional Trust Funds Office (SITFO)**.
- Only the **annual interest/earnings** are distributed to schools—preserving the fund for future generations.

How Funds Are Allocated

- Funding is distributed **per pupil** to each school.
- Funds go directly to each school's **School Community Council (SCC)** to create a plan.
- **Allocations for Uintah SD:**
    - FY 15-$492,812.00 ($58 per pupil)
    - FY 19-$872,541.01 ($123 per pupil)
    - FY 25-$1,208,290.39 ($186 per pupil)

Role of School Community Councils (SCCs)

Each SCC—made up of parents, educators, and principals—must:

1. **Review school-level data** and identify academic needs.
2. **Create the School LAND Trust Plan**, including:
    - A **specific, measurable academic goal**
    - **Action steps** aligned to the goal
    - **Budget** tied directly to those actions
    - **Evaluation measures**
3. **Approve the plan by majority vote**.
4. Submit the plan to the district for board approval and to the Utah State Board of Education.

Allowable Uses of Funds

Funds must directly support academic improvement, such as:

- Early literacy and reading interventions
- Math and science supports

- Targeted instructional assistants
- Professional development
- Tutoring and after-school programs
- Technology that supports instruction (not infrastructure)
- Curriculum or materials tied to the academic goal

Not allowed: food, incentives, general supplies, capital expenses, or administrative costs.

School Board Responsibilities

1. Provide Annual Training

All board members must receive yearly training on:

- Role of SCCs
- Purpose and legal parameters of trust lands funding
- Board duties regarding plan approval

2. Review & Approve School Plans

Boards must ensure the plan:

- Meets legal requirements
- Has a clear academic goal
- Uses funds appropriately

3. Monitor Accountability

Board members review:

- **End-of-Year Reports**
- Expenditures versus approved plan
- Progress toward goals

USBE may audit schools if plans are not followed.