

Board Meeting Documents
April 30, 2026

MINUTES OF THE STUDY SESSION – MARCH 26, 2026

The Board of Education of the Aspen Peaks School District met in a study session on Thursday, March 26, 2026, at 4:01 pm. The study session took place in the boardroom at the Alpine School District office in American Fork, UT.

Board members present: Board President Diane Knight, Vice President Amber Bonner, Nicki Brammer, Jeanne-Marie Burrows, Jason Hart, Steve Sparti(arrived @ 4:07 p.m.), and Jason Theler.

Also present: Superintendent Perkins and Business Administrator Bea Twede. There were approximately 16 others in attendance.

World Languages Presentation, Jody Lindsay

ASD World Languages Mission Statement - *Developing Global Citizens by Building Language Proficiency and Cultural Understanding*

- Secondary World Languages in ASD
 - 9 languages
 - 16,000 students
 - 116 teachers
 - 16 blended teams
- Secondary World Languages in Aspen Peaks when split occurs
 - 8 languages - ASL, Chinese, French, German, Italian, Japanese, Portuguese, Spanish, (will not have Korean)
 - 53 teachers
 - 4 high schools
 - 6 junior/middle school
 - Just under 5,000 students

We need job-embedded professional development and PLC to reach our goals in the World Language department

Data shows that the World Language Department is increasing proficiency in all 4 of the below areas:

1. speaking
2. listening
3. writing
4. reading

Utah State Seal of Biliteracy = 893 ASD seniors received this award last year, 406 seniors in the Aspen Peaks boundary

When literacy grows, so does everything else

- World language students score 3 points higher on ACT

Proposed Options to help expand the impact of World Languages

1. Require 2 consecutive years
2. Tiered diploma that includes World Language credit
3. District sponsored World Language honors graduation recognition
4. High school sponsored World Language honors graduation recognition
5. Districts continue to fund seal of biliteracy recognition through the AAPPL/STAMP Exam
6. High schools fund seal of biliteracy recognition through the AAPPL/STAMP Exam
7. Partner with CTE to provide a World Language graduation pathway
8. Permit and foster opportunities for students to use their language abroad

World Languages Team Recommends - Option 2, stacked with options 5 and 8

Potential Districtwide Boundary Study, Superintendent, Dr. Perkins

Timing - Backwards Design

1. Boundary changes will take effect in August 2027
2. State law requires board action on a potential school closure by December 31, 2026
3. What does the Board feel would be the right amount of notice for families and students?
4. Other factors that need to be considered...
 - a. school closures
 - b. start with elementary, then middle/junior, then high schools
 - c. have feeder schools match as much as possible so a small number of students are not going to a secondary school with only a minimal number of their peers

Superintendent Perkins is considering doing multiple studies. He is wondering if we should start with an elementary study, close that study and then open a secondary study. We need to communicate with Alpine School District and Superintendent Smith to understand their plan regarding the schools that are split by the new district boundaries. If ASD is going to do their own study, we should wait to start our study. A districtwide combined study for secondary and elementary would probably take about 6 months. Possible start date of May-July might be right for Aspen Peaks potential boundary study.

Aspen Peaks School District Gratitude and Listening Tour

Opportunity for us to communicate with our community and have them share their ideas on the great things that are happening in our current district and what they feel we can do to improve our new district. The community will have the opportunity to share their ideas and feedback with board members and district staff members. It will be an open house format. We will also have easels with QR codes for them to share their ideas digitally.

The meeting adjourned at 5:21 pm.

MINUTES OF THE BOARD MEETING – MARCH 26, 2026

The Board of Education of the Aspen Peaks School District met in a board meeting on Thursday, March 26, 2026, at 6:01 PM. The board meeting took place in the boardroom at the Alpine School District office in American Fork, UT.

Board members present: President Diane Knight, Vice President Amber Bonner, Nicki Brammer, Jeanne-Marie Burrows, Jason Hart, Steve Sparti, and Jason Theler.

Also present: Superintendent Perkins and Business Administrator Bea Twede. There were approximately 15 others in attendance.

President Diane Knight conducted the meeting.

PLEDGE OF ALLEGIANCE

The Pledge of Allegiance was led by Candace Jones.

REVERENCE

Reverence was given by Candace Jones.

COMMUNITY COMMENTS

Tamara Avalos and Matt Baugh, both teachers at Lehi Junior High - commented on the need to have World Language as required credits for graduation.

MINUTES

President Knight recommended the approval of the March 12, 2026, Study Session and Board Meeting minutes. Board member Brammer made the motion to approve the March 12, 2026, meeting minutes, and it was seconded by Board member Sparti. The Board voted in favor and the motion passed unanimously.

DISCUSSION/ACTION ITEMS:

1. Districtwide boundary study process
 - Dr. Perkins addressed the previous discussion in the study session of a potential boundary study. He feels at this time it would be in the best interest of Aspen Peaks to hold on moving forward with a potential boundary study. Dr. Perkins also addressed the article published in the Lehi Free Press that misrepresented that action had already been taken on a boundary study.
 - Steve Sparti feels that we need to engage other parties prior to moving forward.
 - President Diane Knight feels Aspen Peaks needs to wait for a decision to be made by Alpine School District concerning Deerfield and Barratt elementaries so that multiple boundary studies won't be going on at the same time. She explained that while no action will be taken at this time, this does not mean that a boundary study will not happen. We just need to have more discussion with the other districts prior to making a decision.
 - Vice President Amber Bonner feels that the schools that are straddling over new district boundaries need to be addressed prior to Aspen Peaks starting a boundary study.
 - Nicki Brammer feels we need to gather more information prior to starting a potential boundary study.
2. Board Meeting dates through the end of 2026 - **President Knight recommended the approval of the updated list of Board Meeting dates for the remainder of 2026. Board member Hart made the motion to approve the updated list of Board Meeting dates for the remainder of 2026, and it was seconded by Board member Theler.**
 - Vice President Amber Bonner stated that Aspen Peaks wants to stick with the 2 board meetings per month. The board meetings will be on the 2nd and 4th Thursday of each month with the exception

- of July, November and December due to holidays. Board meetings can be cancelled if there is no need for a meeting.
- Jeanne-Marie Burrows commented that we will deviate from the usual schedule for the month of April due to Spring Break. The Board meeting dates for April will be on the 3rd and 5th Thursday, April 16th and 30th.
 - **The Board voted in favor and the motion passed unanimously.**
3. Budget amendments - Bea Twede, BA
- Capital Budget - \$10 million added as Capital Outlay Budget
 - i. Funded from ASD
 - ii. New districts have flexibility to use \$10 million allocation for their own specific needs
 - iii. Individual allocations provide for equity to be maintained as funds are expended
 - Operations Budget
 - i. The revised budget allows for refinement as expenditures are completed. The reduction in expenses were the result of:
 - 1. ASD is covering the base cost of the superintendent, executive assistant and business administrator salaries until June 30, 2026
 - 2. Communications salary cost is lower than anticipated due to hiring an hourly technician rather than a full-contracted employee.
 - 3. Several board members chose a stipend over health benefits.
 - ii. Estimated careover for FY27 budget = \$1,696,257
 - **Board President Knight recommended the approval of the proposed FY26 budget amendments. Board member Bonner made the motion to adopt the proposed FY26 budget amendments and it was seconded by Board member Burrows. The Board voted in favor and the motion passed unanimously.**
 - i. Board President Knight and Vice President Bonner both thanked Bea Twede for her help in revising the budget.
 - ii. Board member Brammer is grateful for the innovative way that ASD used to disperse the allotted funds to the 3 new districts.

BOARD MEMBER REPORTS AND INFORMATION ITEMS

Board member Bonner gave a shout out to all the schools that we have toured and how welcoming the administration and staff have been. It is amazing to see and hear about all the wonderful things that are happening in our schools.

Board member Brammer gave a report on the policy committee. As a general rule Aspen Peaks will be adopting ASD current policies and number system then make revisions and adaptations as needed. Policy issues will be approached as emails are received. In the next few weeks the policy committee will begin to introduce policies.

Board member Burrows commented on how fun it has been to be in the schools and loves how each school thinks their school is the BEST. She announced the Gratitude and Listening Tours that will start on Tuesday, March 31, 2026. These tours will allow the community to come and be a part of the creation of Aspen Peaks School District.

Board President Knight explained the reason for the Gratitude and Listening Tour. These tours will be held in the evening and be an open house format. The Board and district staff will be in attendance to speak with community members as they share their thoughts and acknowledge their gratitude to ASD and the great things that are happening in our district and to listen to their concerns. We will use the feedback from the community as we develop the VISION, MISSION and VALUES of Aspen Peaks School District.

ADJOURNMENT

On motion by Board member Theler and seconded by Board member Brammer, the meeting adjourned into a closed meeting to discuss personnel, property and litigation issues at 6:39 PM. The Board Members who voted in favor were President Diane Knight, Vice President Amber Bonner, Nicki Brammer, Jeanne-Marie Burrows, Jason Hart, Steven Sparti, and Jason Theler.

MINUTES OF THE CLOSED SESSION – MARCH 26, 2026

The Board of Education of the Aspen Peaks School District met in a closed session on Thursday, March 26, 2026 at 6:52 PM. The meeting was held in a conference room at the Alpine School District office in American Fork, UT.

Board members present: President Diane Knight, Vice President Amber Bonner, Nicki Brammer, Jeanne-Marie Burrows, Jason Hart, Steve Sparti, and Jason Theler.

Also present: Superintendent Perkins, Business Administrator Bea Twede and there were approximately 0 others in attendance.

President Diane Knight conducted the meeting. Closed session ended at 7:37 PM.

The purpose of the closed session was to discuss personnel, property and litigation issues.

ADJOURNMENT

On motion by Board member Theler and seconded by Board member Bonner, the meeting adjourned at 7:38 PM. The Board members who voted in favor were President Diane Knight, Vice President Amber Bonner, Nicki Brammer, Jeanne-Marie Burrows, Jason Hart, Steve Sparti, and Jason Theler. The vote was unanimous.

MINUTES OF THE WORK SESSION – APRIL 16, 2026

The Board of Education of the Aspen Peaks School District met in a work session on Thursday, April 16, 2026, at 7:08 PM. The work session took place in a conference room at the Aspen Peaks School District located at 759 E Pacific Drive in American Fork, UT.

Board members present: Board President Diane Knight, Vice President Amber Bonner, Nicki Brammer, Jeanne-Marie Burrows, Jason Hart, Steve Sparti, and Jason Theler.

Also present: no one else was present

President Diane Knight conducted the meeting.

COMMUNITY COMMENTS - no comments

DISCUSSION/ACTION ITEMS:

1. Key Performance Indicators for Superintendent Evaluation

The board is required by law to evaluate the superintendent annually. The goal for this meeting was to determine a rough draft of the evaluation which will be presented to Superintendent Perkins for input and collaboration.

The evaluation consists of two parts:

- FOCUS AREAS (select up to 5)
- Key Performance Indicators or KPIs (select up to 8.)

Each board member previously completed a survey to determine priority Focus Areas and KPIs. (See the attached document, “Superintendent Evaluation /KPI Priorities.”)

The following synopsis of survey results was presented to board members:

FOCUS AREA 1: District Infrastructure & Operational Readiness	7/7
● District ready to open and operate successfully	6/7
● Organizational structure established and operational	3/7
● District data and reporting systems in place and usable	3/7
FOCUS AREA 2: Organizational Culture & Talent Systems	6/7
● Clear and compelling vision for working in APSD	4/6
● Staffing readiness for district launch	3/6
● Clear HR support approach for schools and district leaders	2/6
FOCUS AREA 3: Community & Governance Engagement	6/7
● Growing community trust and confidence in the district	5/6
● Superintendent visible and engaged with schools and Community	4/6
FOCUS AREA 4: Student Learning Foundations	4/7
● Clear direction for curriculum and instruction across schools	4/4
● Clear and compliant support for students with additional needs (SPED and intervention)	3/4

FOCUS AREA 5: Fiscal Stewardship & Compliance	4/7
● District budget developed and financially sustainable	2/4
● Regulatory and legal compliance maintained	2/4
● Resources directed toward district priorities	2/4

During the discussion, the board changed the Focus Areas and KPIs to be more reflective of their vision for Aspen Peaks:

FOCUS AREA 1: Students

- KPI: Establish systems to provide clear and compliant support for all learners
 - POSSIBLE 2027 KPI: Curriculum & Instruction

FOCUS AREA 2: Teachers/Staff

- KPI: Development of a clear description of the employee experience, expectations and what differentiates APSD as an employer
 - POSSIBLE 2027 KPI: Quality & Timely Professional Development
 - POSSIBLE 2027 KPI: Staffing Readiness

FOCUS AREA 3: Community

- KPI 1: Superintendent visible and engaged.
- KPI 2: Seek regular stakeholder feedback and use it to inform decisions

FOCUS AREA 4: Operational/Fiscal Readiness

- KPI 1: District budget developed and resources directed to district priorities
- KPI 2: District organizational structure and reporting systems in place

FOCUS AREA 5: Innovation

- KPI: Regularly analyze existing structures for potential innovation.
 - Possible categories of innovation
 1. Teacher career path possibilities
 2. Pay scales
 3. Student experience
 4. Employee wellness
 5. Creative problem solving
 6. Lunch offerings/schedules
 7. School schedules, i.e. start times, etc.

ADJOURNMENT

The work session adjourned at 9:07 PM.

Superintendent Evaluation KPI Priorities

Board Input Summary Report

Year One Evaluation Framework

Prepared for
Diane Knight, Board President
Aspen Peaks Board of Directors

Prepared by
Rachelle Elliott, MS, SPHR
Thrive HR Studio

EXECUTIVE SUMMARY

This report summarizes the Board of Directors' collective input on priority focus areas and Key Performance Indicators for the Superintendent's Year One evaluation. All seven board members completed the survey, providing a complete picture of the Board's priorities as Aspen Peaks School District prepares for its July 1 launch.

7

BOARD MEMBERS
RESPONDED

5

FOCUS AREAS
REVIEWED

25

KPIS
EVALUATED

100%

RESPONSE
RATE

District Infrastructure & Operational Readiness was selected by every board member – making it the unanimous, uncontested foundation of the Year One evaluation framework.

KEY FINDINGS

The survey results reveal strong consensus across several areas. Infrastructure stands as a universal priority, while Organizational Culture & Talent Systems and Community & Governance Engagement each earned support from six of seven board members. Within each focus area, the highest-voted KPIS provide a clear and actionable basis for building the final framework.

01

UNANIMOUS ON INFRASTRUCTURE

All seven board members selected District Infrastructure as a top priority — the only focus area with complete agreement. "District ready to open" was the single most-selected KPI in the entire survey, with 6 of 7 votes.

02

STRONG PEOPLE & COMMUNITY EMPHASIS

Culture & Talent and Community & Governance each earned 6 of 7 votes, reflecting the Board's consistent emphasis on people systems, employer identity, and visible leadership from day one.

03

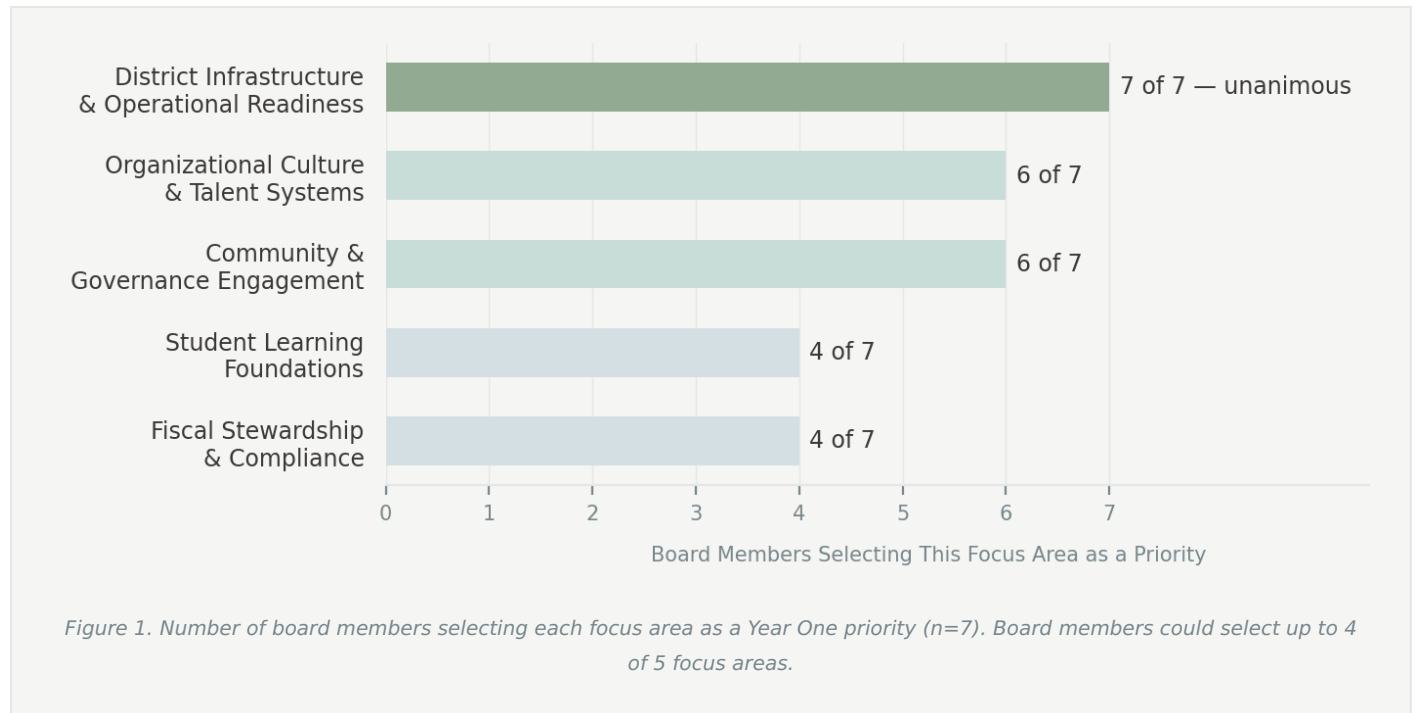
CLEAR KPI LEADERS IN EVERY AREA

Each focus area produced at least one KPI with clear plurality support — providing actionable signals for prioritization in every section of the final evaluation framework.

One board member also raised an important consideration not fully captured in the current KPI structure: the intentional integration of community values into district decision-making. This theme is addressed in the Board Commentary section of this report and warrants collective Board discussion.

FOCUS AREA PRIORITY RANKINGS

Board members were asked to select up to four focus areas they considered most important for the Superintendent's Year One evaluation. The chart below shows how many board members selected each area.

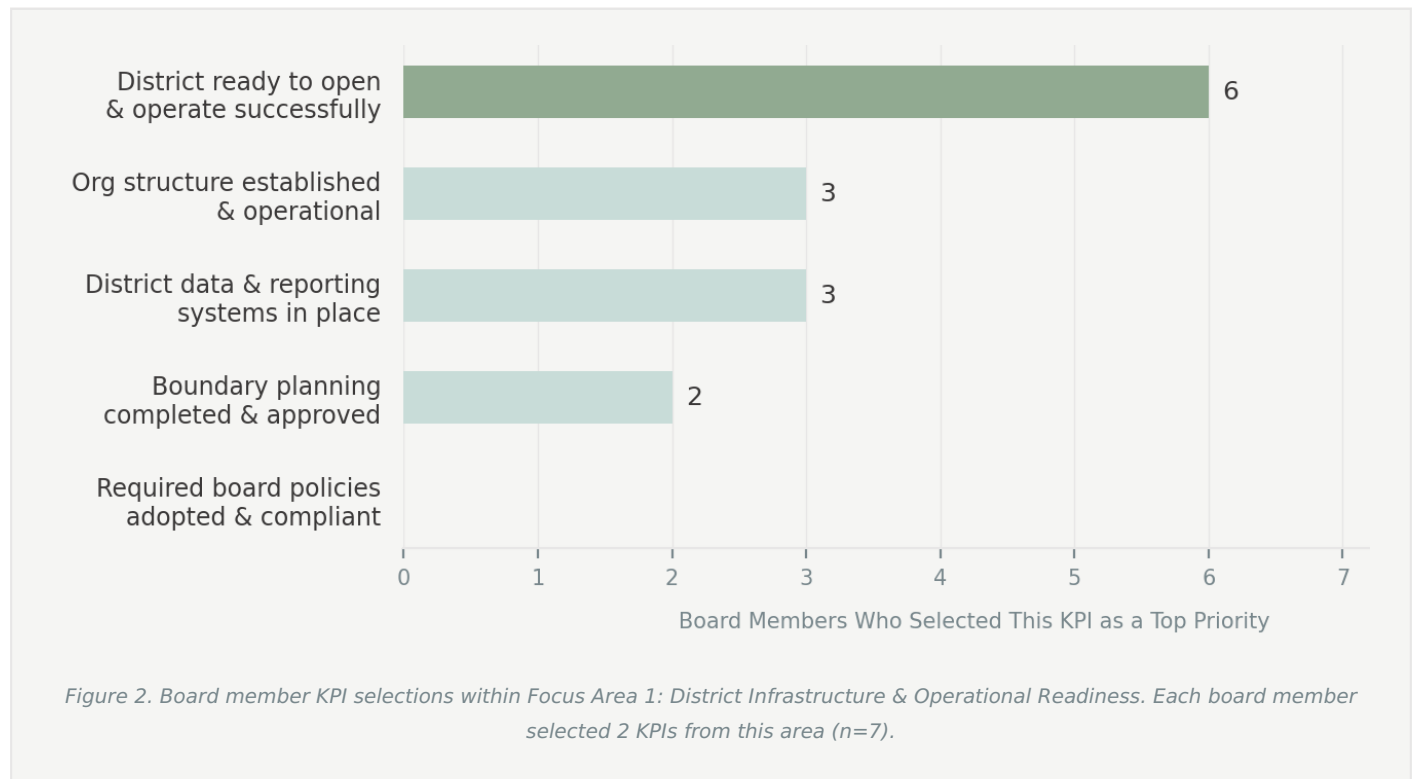


FOCUS AREA SELECTION SUMMARY

- **District Infrastructure & Operational Readiness** — Selected by all 7 board members. The singular unanimous priority for Year One.
- **Organizational Culture & Talent Systems** — Selected by 6 of 7. Strong agreement that people systems and a clear employer identity are launch-critical.
- **Community & Governance Engagement** — Selected by 6 of 7. Tied with Culture & Talent, reflecting the Board's emphasis on trust-building and visible leadership.
- **Student Learning Foundations** — Selected by 4 of 7. Meaningful support, with recognition that Year One is about building the foundation for future academic outcomes.
- **Fiscal Stewardship & Compliance** — Selected by 4 of 7. Tied with Student Learning, with board preferences spread across budget, compliance, and resource alignment priorities.

DISTRICT INFRASTRUCTURE & OPERATIONAL READINESS

Selected unanimously by all 7 board members, this focus area is the undisputed anchor of the Year One evaluation. It centers on establishing the systems, structures, and processes required for effective district functioning — leadership, staffing, policy, data systems, and boundary decisions — all of which must be in place before the July 1 launch date.



KPI SELECTION RESULTS

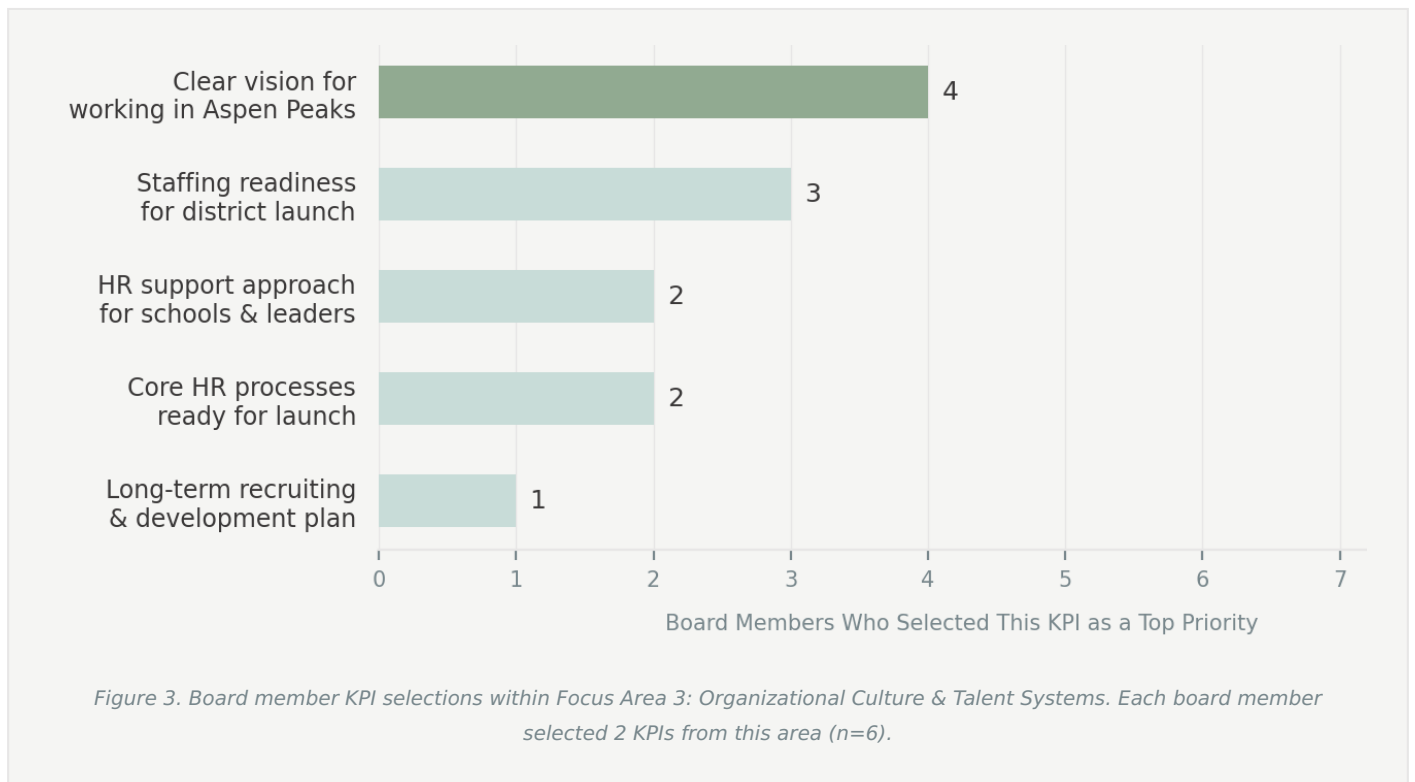
KEY PERFORMANCE INDICATOR	VOTES	YEAR ONE SUCCESS INDICATOR
District ready to open and operate successfully	6	District and schools open on schedule with staffing, systems, and procedures in place and no major operational disruptions
Organizational structure established and operational	3	Organizational structure approved and all key leadership roles filled and actively operating prior to the start of the school year
District data and reporting systems in place and usable	3	Data systems provide reliable, regularly updated information used by district leadership and the Board to inform decisions
Boundary planning completed and approved	2	Board-approved boundaries established prior to school opening, following a process with analysis and stakeholder input
Required board policies adopted and compliant	—	All legally required and priority operational policies adopted prior to school opening

PRIORITIZATION SIGNAL

Dominant frontrunner: "District ready to open and operate successfully" received 6 of 7 votes — the highest single-KPI result in the entire survey. "Organizational structure established and operational" and "District data and reporting systems in place" both received 3 votes, suggesting these are seen as the supporting infrastructure beneath operational readiness. All three are strong candidates for the final framework, with the first serving as the overarching readiness measure.

ORGANIZATIONAL CULTURE & TALENT SYSTEMS

Selected by 6 of 7 board members, this focus area reflects the Board's strong expectation that the district will launch with the right people, a clear and distinctive employer identity, and the HR infrastructure to support an effective and stable workplace from the start. For a new district, these foundations cannot be rebuilt easily once the school year begins.



KPI SELECTION RESULTS

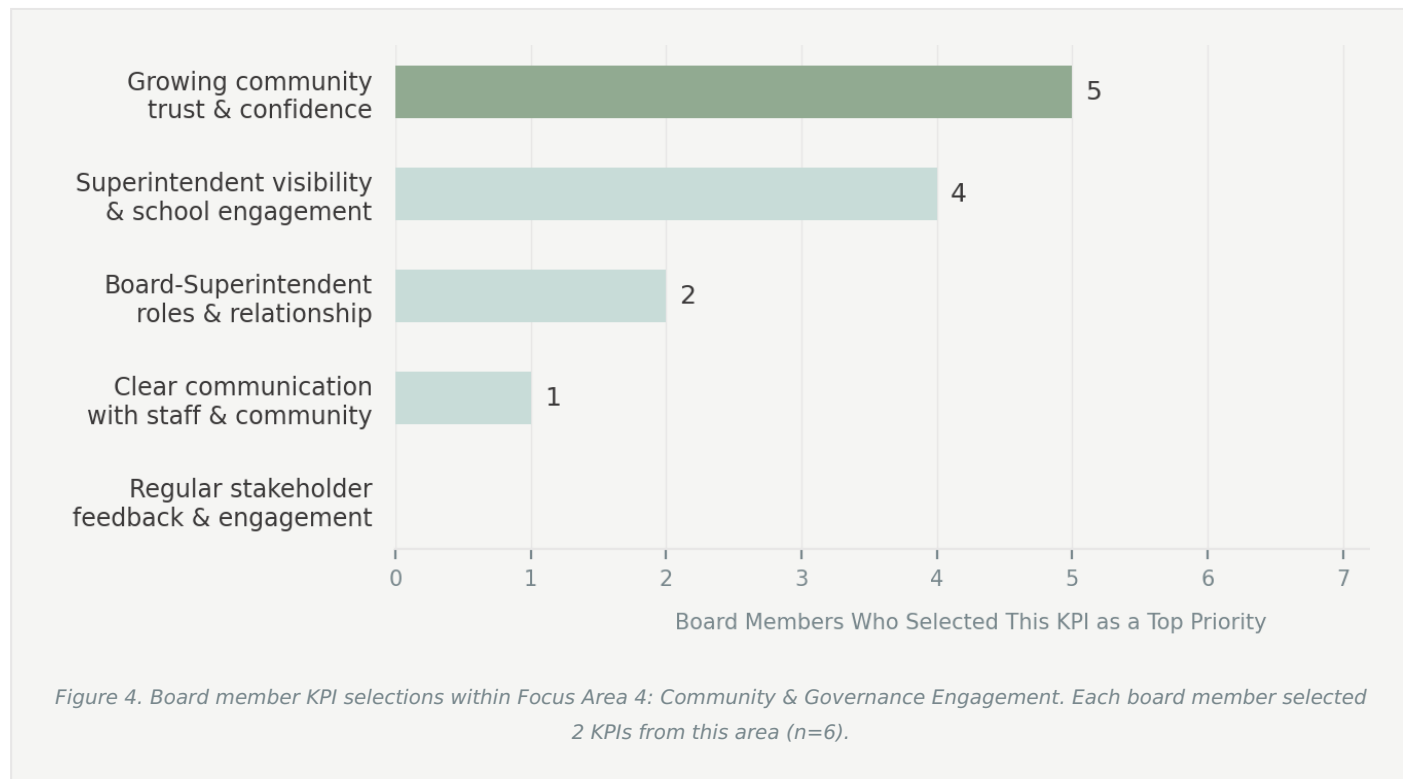
KEY PERFORMANCE INDICATOR	VOTES	YEAR ONE SUCCESS INDICATOR
Clear and compelling vision for working in Aspen Peaks	4	Clear and consistent message established about what it means to work in Aspen Peaks, communicated to support recruitment and retention
Staffing readiness for district launch	3	Hiring plans and processes in place to support a fully staffed district at launch, with minimized late or emergency hiring
Clear HR support approach for schools and district leaders	2	Strategic HR support structure defined with clear roles, responsibilities, and access points for school leaders
Core HR processes and systems ready for district launch	2	Core HR processes defined and prepared to function effectively at district launch, with key risks and compliance requirements addressed
Long-term approach to recruiting and developing strong staff	1	Clear plan in place for building and maintaining a strong pipeline of educators and staff, including recruitment and retention strategies

PRIORITIZATION SIGNAL

Identity leads, staffing follows: "Clear vision for working in Aspen Peaks" leads at 4 votes — a meaningful signal that the Board wants the Superintendent to actively define what makes Aspen Peaks a distinctive place to work. "Staffing readiness" follows at 3. Both reflect Year One urgency: identity drives recruitment, and staffing readiness is prerequisite to launch. "HR support approach" and "Core HR processes" each received 2 votes, and may be worth incorporating as complementary operational measures alongside the top two.

COMMUNITY & GOVERNANCE ENGAGEMENT

Selected by 6 of 7 board members, this focus area reflects the Board's clear expectation that the Superintendent will be actively visible, accessible, and engaged in building community trust from the very first year — not just operationally present, but relationally invested in the families, staff, and community members the district serves.



KPI SELECTION RESULTS

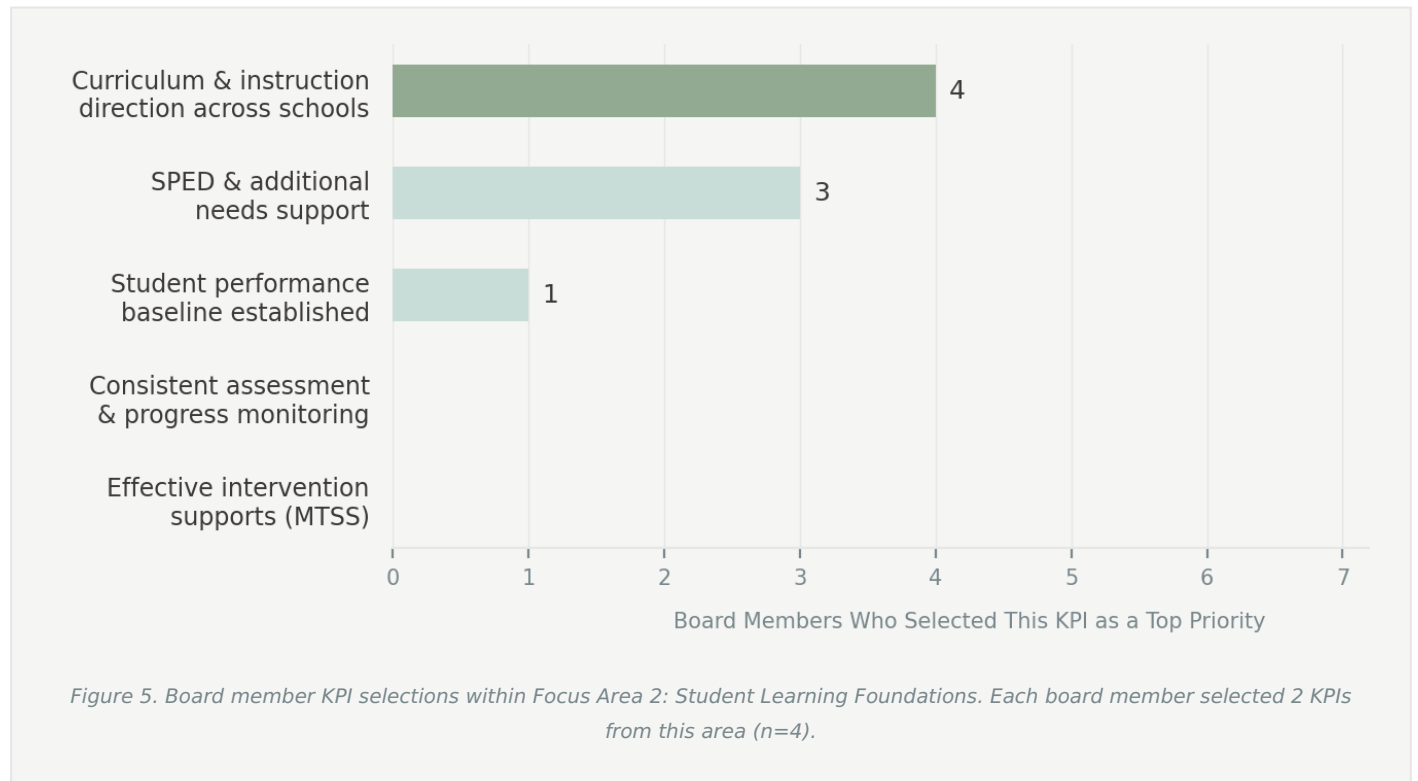
KEY PERFORMANCE INDICATOR	VOTES	YEAR ONE SUCCESS INDICATOR
Growing community trust and confidence in the district	5	Evidence of increasing community trust and constructive stakeholder engagement with the district over the course of Year One
Superintendent visible and engaged with schools and community	4	Superintendent regularly engages with schools and stakeholders and is visibly accessible for feedback and discussion
Clear roles and working relationship between Board and Superintendent	2	Board and superintendent operate with clear roles, shared priorities, and effective governance practices
Clear and consistent communication with staff and community	1	Consistent, timely information provided to stakeholders about district decisions and priorities
Regular stakeholder feedback and engagement in place	—	Regular engagement opportunities established with stakeholder input consistently gathered and used in planning

PRIORITIZATION SIGNAL

Trust is the outcome; visibility is the mechanism: "Growing community trust" leads at 5 of 6 votes and "Superintendent visibility" follows at 4 — the Board's strongest two-KPI signal in this area. These results suggest the Board views trust not as a passive byproduct but as an active, measurable expectation of Year One leadership. Both KPIs are strong candidates as a paired set, as visible engagement is the means through which trust is built. "Clear Board-Superintendent roles" at 2 votes reflects a secondary governance expectation worth noting as the district matures.

STUDENT LEARNING FOUNDATIONS

Selected by 4 of 7 board members, this focus area reflects the Board's expectation that the Superintendent will establish the academic infrastructure and direction necessary to serve all students well — with clear recognition that Year One is a foundational year, not one for measuring outcomes. Among those who selected this area, the KPI results show a clear and decisive two-KPI consensus.



KPI SELECTION RESULTS

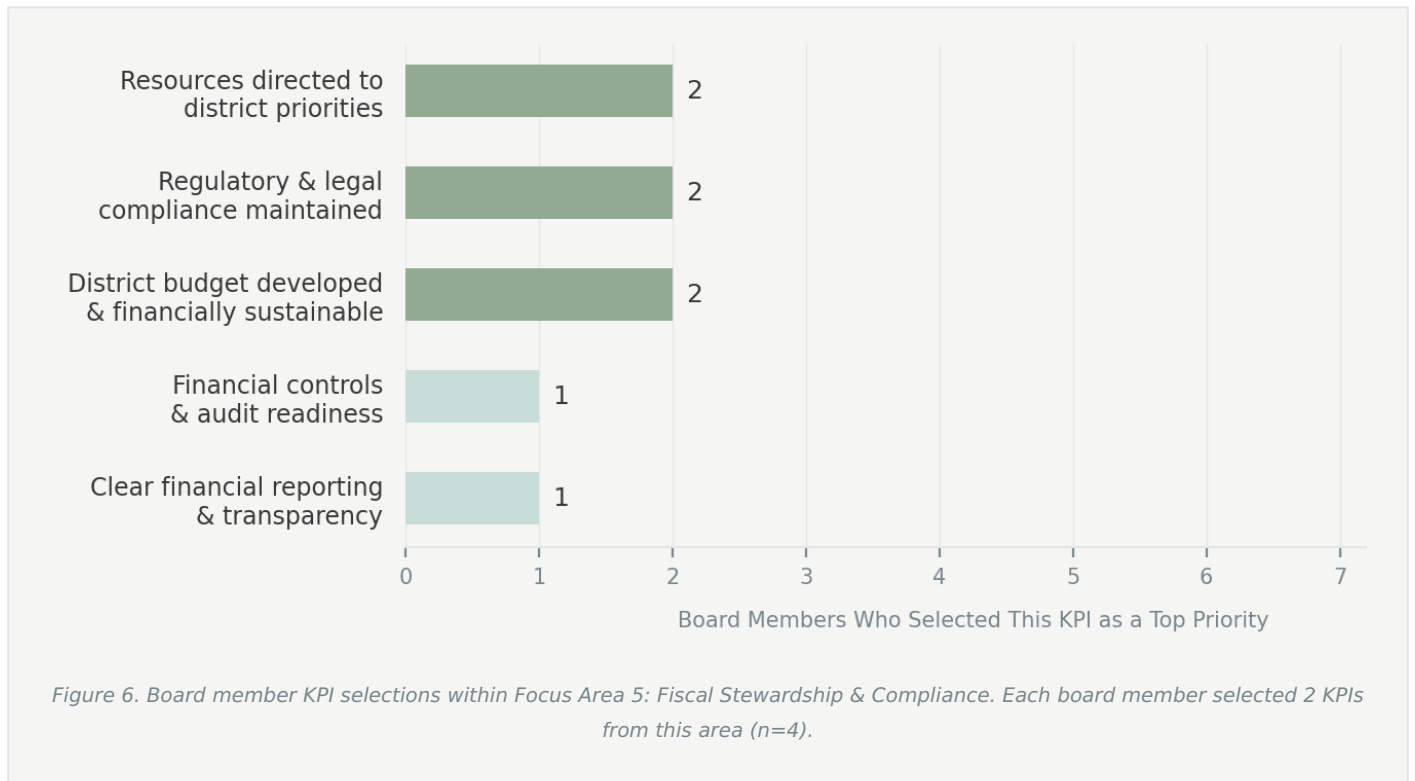
KEY PERFORMANCE INDICATOR	VOTES	YEAR ONE SUCCESS INDICATOR
Clear direction for curriculum and instruction across schools	4	Clear instructional priorities and direction defined and communicated to schools to guide implementation in the upcoming academic year
Clear and compliant support for students with additional needs (SPED and intervention)	3	Clear expectations established for compliant service delivery and coordinated supports, with identified areas of risk or non-compliance addressed in planning
Student performance baseline and growth expectations established	1	Baseline data established and growth expectations defined and prepared for implementation in the upcoming academic year
Consistent student assessment and progress monitoring across schools	—	Common assessment and progress monitoring approach defined and communicated to schools
Effective use of intervention supports for struggling students (MTSS)	—	MTSS approach clearly defined with expectations, processes, and initial implementation planning established

PRIORITIZATION SIGNAL

Two clear priorities from a focused group: "Curriculum direction" received all 4 votes from those who selected this focus area — a unanimous signal within the group. "SPED and intervention support" followed at 3 of 4, reflecting the Board's recognition that serving students with additional needs is a legal and ethical imperative from day one. Together, these two KPIs represent the clearest possible prioritization signal within Student Learning, and are strong candidates for the final framework for the Year One evaluation.

FISCAL STEWARDSHIP & COMPLIANCE

Selected by 4 of 7 board members, Fiscal Stewardship is tied with Student Learning as the least-selected focus area. Within the area, board preferences were distributed broadly across budget sustainability, regulatory compliance, and resource alignment — reflecting that those who prioritized fiscal oversight hold a range of specific expectations rather than a single dominant concern.



KPI SELECTION RESULTS

KEY PERFORMANCE INDICATOR	VOTES	YEAR ONE SUCCESS INDICATOR
District budget developed and financially sustainable	2	Board-approved budget aligned to enrollment and revenue projections, with expenditures maintained within available resources
Regulatory and legal compliance maintained	2	District operates in compliance with applicable laws and regulations with no significant compliance violations
Resources directed toward district priorities	2	Budget and spending decisions clearly reflect district priorities, with transparent and defensible allocation aligned to documented student needs
Clear and consistent financial reporting and transparency	1	Consistent, accurate financial reporting provided to the Board with clear visibility into budget status
Financial controls in place and district ready for audit	1	Internal control systems in place and district prepared for audit with no major deficiencies identified

PRIORITIZATION SIGNAL

Distributed priorities, shared expectations: Three KPIs tied at 2 votes each — budget sustainability, regulatory compliance, and resources directed toward district priorities. This even distribution suggests that board members selecting this area hold different specific concerns, all of which reflect a common underlying expectation: that fiscal management in Year One is sound, lawful, and aligned to what matters most for students. The Board may wish to consider selecting two or three of these as complementary measures that together address budget, compliance, and resource alignment.

BOARD COMMENTARY & NEXT STEPS

IMPORTANT BOARD INPUT

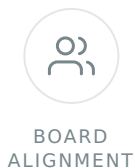
One board member offered substantive written commentary that extends beyond the KPI selections — raising a meaningful consideration about the district's identity and how community values should be integrated into the Superintendent's decision-making. The input is reproduced here in full as it introduces a cross-cutting theme not fully addressed by the current KPI structure.

"There is very little in any of these KPIs that account for the assimilation of 'community values' into the new school district that we're creating. I see this as critical to our district's success, as those community values will guide curriculum choices and offerings, budget priorities, HR decisions and actions, and data that guides us. When we hired Dr. Perkins, we did focus on our community values and were assured that they would affect all that we do in the new district."

This observation is worth the Board's collective attention. The current KPI framework is organized around operational and structural readiness — appropriate for a launch year. The question of **how community values are embedded in decision-making** is a cross-cutting expectation that may not be fully captured by any single KPI. The Board may wish to consider whether to add a dedicated KPI addressing community values integration, or to embed this lens into the success indicators of existing KPIs — particularly within Community & Governance Engagement and Organizational Culture & Talent Systems.

PATH FORWARD

Moving from Board input to a formally adopted evaluation framework will require Board discussion, meaningful collaboration with the Superintendent, and formal Board action. The specific sequencing and timing of these elements should be determined by the Board and Board president, based on meeting schedules and the Board's preferred approach to Superintendent involvement. The considerations below are intended to inform that conversation — not to prescribe a fixed sequence.



COLLABORATIVE
DEVELOPMENT



FRAMEWORK
REFINEMENT



FORMAL
ADOPTION

BOARD ALIGNMENT

- The Board should have an opportunity to review and discuss these results collectively before any framework is developed — the Board president can help determine the right meeting format and agenda structure for this conversation
- Key questions for the Board to address: Which focus areas and KPIs should move forward? How should the community values theme raised in Board commentary be addressed? What level of Superintendent involvement does the Board want, and at what point in the process?
- This discussion is also an opportunity for the Board to align on its own priorities and dynamics before bringing the Superintendent into the process

COLLABORATIVE DEVELOPMENT

- Developing the final framework collaboratively with the Superintendent — rather than presenting a finished document for reaction — tends to produce stronger buy-in and a more operationally grounded set of success indicators
- The Board should determine when and how to involve Dr. Perkins: early involvement (sharing survey results and direction before a draft exists) versus later review (sharing a working draft for input) each carry different tradeoffs in terms of Board independence and Superintendent ownership
- Either approach can work well; what matters is that the Superintendent has a genuine opportunity to provide input on success indicators before the framework is finalized

FRAMEWORK REFINEMENT

- A focused Year One framework typically includes 8 to 12 KPIs with clear, measurable success indicators — specific enough to be evaluable, but realistic given the district's launch-year context
- Success indicators should move from the directional language in this report to specific, time-bound expectations that both the Board and Superintendent understand and agree on
- The community values theme warrants explicit attention during this phase — whether as a standalone KPI or embedded into the language of existing indicators

FORMAL ADOPTION

- Formal adoption of the KPI framework is a Board action and must occur in a properly noticed open public meeting — this is a legal requirement under Utah's Open and Public Meetings Act and is not discretionary
- Prior to the adoption vote, the Board should satisfy itself that the framework reflects its collective priorities, that the Superintendent has had meaningful input, and that the evaluation process and timeline are clearly understood by all parties
- A well-constructed framework established collaboratively at the outset sets the conditions for a productive, transparent, and fair evaluation throughout Year One

Financial Report - Fund 11 - General Fund (Aspen Peaks School District)

	<i>FUNCTION DESCRIPTION</i>	<i>ORIGINAL BUDGET</i>	<i>YTD BUDGET ADJUSTMENTS</i>	<i>ADJUSTED BUDGET</i>	<i>RECEIPTS / EXPENDED</i>	<i>REMAINING BUDGET</i>	<i>% OF BUDGET</i>
Revenue	Local Revenue	\$0	\$0	\$0	\$0	\$0	0.00%
	State Revenue	\$0	\$0	\$0	\$0	\$0	0.00%
Revenue	Total	\$0	\$0	\$0	\$0	\$0	0.00%
	<i>FUNCTION DESCRIPTION</i>	<i>ORIGINAL BUDGET</i>	<i>YTD BUDGET ADJUSTMENTS</i>	<i>ADJUSTED BUDGET</i>	<i>RECEIPTS / EXPENDED</i>	<i>REMAINING BUDGET</i>	<i>% OF BUDGET</i>
Expenditures	Board of Education	\$0	\$1,860,686	\$1,860,686	\$76,607	\$1,784,079	4.12%
	Legal Services	\$0	\$2,000	\$2,000	\$0	\$2,000	0.00%
	Superintendent	\$0	\$105,509	\$105,509	\$47,766	\$57,743	45.27%
	District Leadership Team	\$0	\$15,230	\$15,230	\$0	\$15,230	0.00%
	Business Administrator	\$0	\$40,558	\$40,558	\$9,460	\$31,098	23.33%
	Public Relations	\$0	\$60,458	\$60,458	\$0	\$60,458	0.00%
	Personnel Services	\$0	\$6,538	\$6,538	\$0	\$6,538	0.00%
	Technology Services	\$0	\$10,041	\$10,041	\$3,882	\$6,159	38.66%
	Other Sources & Uses	\$0	(\$2,101,020)	(\$2,101,020)	\$0	(\$2,101,020)	0.00%
Expenditures	Total	\$0	\$0	\$0	\$137,715	(\$137,715)	0.00%

Expenditure Detail

Income Statement by Program

Report Description: 1.0 Income Stmt by Program Account Year: 26 Account Periods: 00 - 09 Dates: 07/01/2025 - 03/31/2026 Cutoff Date:

Account		Account Description		Budget	Encumbrance	Expenditures	Available
26.11.099.9000.2311.0110.000000.00		Board Of Education					
				Beginning Balance:	\$0.00	\$0.00	\$0.00
Budget Entries							
Date	Reference	Batch	Description				
12/05/2025	12989	26005004	Aspen Peaks Board Budget Trans	42,000.00			
02/25/2026	13285	26007770	9000 rebudget correction	-48,768.00			
02/25/2026	13251	26007532	State and Local mid-year rebud	48,768.00			
03/31/2026	13415	26008770	Fund 11 APSD Approved Budget	35,672.00			
				Total Budget Entries:	\$77,672.00		
Payroll							
Date	Reference	Batch	Description				
12/18/2025	123125D1	26005519	Account Distri			1,000.00	
12/31/2025	123125A1	26005487	2B - Decemb			6,000.00	
01/30/2026	013026A1	26006449	2F - Jan All			17,191.96	
02/18/2026	021826D1	26007241	Account Distri			1,698.66	
02/27/2026	022726A1	26007422	2L - February			11,095.98	
03/31/2026	033126A1	26008481	2Q - March All			11,397.32	
				Total Payroll:		\$48,383.92	
				Ending Balance:	\$77,672.00	\$0.00	\$29,288.08
26.11.099.9000.2311.0220.000000.00		Social Security					
				Beginning Balance:	\$0.00	\$0.00	\$0.00
Budget Entries							
Date	Reference	Batch	Description				
12/05/2025	12996	26005017	ASPEN PEAKS BOARD TRFR TO FUND	3,213.00			
02/25/2026	13285	26007770	9000 rebudget correction	-3,721.00			
02/25/2026	13251	26007532	State and Local mid-year rebud	3,721.00			
03/31/2026	13415	26008770	Fund 11 APSD Approved Budget	2,729.00			
				Total Budget Entries:	\$5,942.00		
Payroll							
Date	Reference	Batch	Description				
12/18/2025	123125D1	26005519	Account Distri			76.50	
12/31/2025	123125A1	26005487	2B - Decemb			459.00	
01/30/2026	013026A1	26006449	2F - Jan All			1,305.12	
02/18/2026	021826D1	26007241	Account Distri			129.96	
02/27/2026	022726A1	26007422	2L - February			848.88	
03/31/2026	033126A1	26008481	2Q - March All			863.12	
				Total Payroll:		\$3,682.58	
				Ending Balance:	\$5,942.00	\$0.00	\$2,259.42

Expenditure Detail

Income Statement by Program

ALPINE SCHOOL DISTRICT

Report Description: 1.0 Income Stmt by Program Account Year: 26 Account Periods: 00 - 09 Dates: 07/01/2025 - 03/31/2026 Cutoff Date:

Account		Account Description		Budget	Encumbrance	Expenditures	Available
26.11.099.9000.2311.0230.000000.00		Industrial Insurance					
				Beginning Balance:	\$0.00	\$0.00	\$0.00
Budget Entries							
Date	Reference	Batch	Description				
12/05/2025	12996	26005017	ASPEN PEAKS BOARD TRFR TO FUND	105.00			
02/25/2026	13285	26007770	9000 rebudget correction	-122.00			
02/25/2026	13251	26007532	State and Local mid-year rebud	122.00			
03/31/2026	13415	26008770	Fund 11 APSD Approved Budget	89.00			
				Total Budget Entries:	\$194.00		
Payroll							
Date	Reference	Batch	Description				
12/18/2025	123125D1	26005519	Account Distri			2.50	
12/31/2025	123125A1	26005487	2B - Decemb			15.00	
01/30/2026	013026A1	26006449	2F - Jan All			43.01	
02/18/2026	021826D1	26007241	Account Distri			4.24	
02/27/2026	022726A1	26007422	2L - February			27.72	
03/31/2026	033126A1	26008481	2Q - March All			28.47	
				Total Payroll:		\$120.94	
				Ending Balance:	\$194.00	\$0.00	\$120.94
26.11.099.9000.2311.0240.000000.00		Health & Accident Ins.					
				Beginning Balance:	\$0.00	\$0.00	\$0.00
Budget Entries							
Date	Reference	Batch	Description				
12/05/2025	12996	26005017	ASPEN PEAKS BOARD TRFR TO FUND	87,500.00			
02/25/2026	13251	26007532	State and Local mid-year rebud	-76,724.00			
02/25/2026	13285	26007770	9000 rebudget correction	76,724.00			
03/31/2026	13415	26008770	Fund 11 APSD Approved Budget	-68,600.00			
				Total Budget Entries:	\$18,900.00		
Payroll							
Date	Reference	Batch	Description				
01/30/2026	013026A1	26006449	2F - Jan All			6,285.48	
03/31/2026	033126A1	26008481	2Q - March All			2,692.74	
				Total Payroll:		\$8,978.22	
				Ending Balance:	\$18,900.00	\$0.00	\$8,978.22
							\$9,921.78

Expenditure Detail

Income Statement by Program

Report Description: 1.0 Income Stmt by Program Account Year: 26 Account Periods: 00 - 09 Dates: 07/01/2025 - 03/31/2026 Cutoff Date:

Account	Account Description	Budget	Encumbrance	Expenditures	Available
26.11.099.9000.2311.0270.000000.00	Disab, Life, Dep Life Ins				
		Beginning Balance:	\$0.00	\$0.00	\$0.00
Budget Entries					
Date	Reference	Batch	Description		
12/05/2025	12996	26005017	ASPEN PEAKS BOARD TRFR TO FUND	882.00	
02/25/2026	13251	26007532	State and Local mid-year rebud	-871.00	
02/25/2026	13285	26007770	9000 rebudget correction	871.00	
03/31/2026	13415	26008770	Fund 11 APSD Approved Budget	-861.00	
		Total Budget Entries:	\$21.00		
Payroll					
Date	Reference	Batch	Description		
01/30/2026	013026A1	26006449	2F - Jan All		5.98
03/31/2026	033126A1	26008481	2Q - March All		2.99
		Total Payroll:			\$8.97
		Ending Balance:	\$21.00	\$0.00	\$8.97
1-92 Payroll Expenditures					
			\$102,729.00	\$0.00	\$61,174.63
					\$41,554.37
26.11.099.9000.2311.0331.000000.00	Contracted Services				
		Beginning Balance:	\$0.00	\$0.00	\$0.00
Budget Entries					
Date	Reference	Batch	Description		
03/31/2026	13415	26008770	Fund 11 APSD Approved Budget	4,000.00	
		Total Budget Entries:	\$4,000.00		
		Ending Balance:	\$4,000.00	\$0.00	\$0.00
26.11.099.9000.2317.0333.000000.00	Legal Fees				
		Beginning Balance:	\$0.00	\$0.00	\$0.00
Budget Entries					
Date	Reference	Batch	Description		
12/05/2025	12996	26005017	ASPEN PEAKS BOARD TRFR TO FUND	75,000.00	
03/31/2026	13415	26008770	Fund 11 APSD Approved Budget	-73,000.00	
		Total Budget Entries:	\$2,000.00		
		Ending Balance:	\$2,000.00	\$0.00	\$0.00

Expenditure Detail

Income Statement by Program

Report Description: 1.0 Income Stmt by Program Account Year: 26 Account Periods: 00 - 09 Dates: 07/01/2025 - 03/31/2026 Cutoff Date:

Account		Account Description					Budget	Encumbrance	Expenditures	Available
26.11.099.9000.2311.0580.000000.00		Mileage-Travel								
						Beginning Balance:	\$0.00	\$0.00	\$0.00	\$0.00
Budget Entries										
Date	Reference	Batch	Description							
12/05/2025	12996	26005017	ASPEN PEAKS BOARD TRFR TO FUND			8,500.00				
03/31/2026	13415	26008770	Fund 11 APSD Approved Budget			-3,500.00				
						Total Budget Entries:	\$5,000.00			
						Ending Balance:	\$5,000.00	\$0.00	\$0.00	\$5,000.00
26.11.099.9000.2311.0581.000000.00		Professional Development								
						Beginning Balance:	\$0.00	\$0.00	\$0.00	\$0.00
Budget Entries										
Date	Reference	Batch	Description							
12/05/2025	12996	26005017	ASPEN PEAKS BOARD TRFR TO FUND			33,000.00				
03/31/2026	13415	26008770	Fund 11 APSD Approved Budget			-25,000.00				
						Total Budget Entries:	\$8,000.00			
Payments										
Date	Check/Claim PO	Invoice	Batch	Vendor	Vendor Name	Description				
12/11/2025	5100319988	12082025	26005081	87466	UTAH SCHOOL BOARDS A	USBA 2026 CONFERENCE REGISTRATION ASPEN			4,865.00	
01/21/2026	5100322557	26006281	26006281	3589	LITTLE AMERICA HOTEL	USBE Conference Meal			211.81	
						Total Payments:			\$5,076.81	
						Ending Balance:	\$8,000.00	\$0.00	\$5,076.81	\$2,923.19

Expenditure Detail

Income Statement by Program

Report Description: 1.0 Income Stmt by Program Account Year: 26 Account Periods: 00 - 09 Dates: 07/01/2025 - 03/31/2026 Cutoff Date:

Account		Account Description					Budget	Encumbrance	Expenditures	Available
26.11.099.9000.2311.0610.000000.00		Materials And Supplies								
						Beginning Balance:	\$0.00	\$0.00	\$0.00	\$0.00
Budget Entries										
Date	Reference	Batch	Description							
12/05/2025	12996	26005017	ASPEN PEAKS BOARD TRFR TO FUND				12,000.00			
						Total Budget Entries:	\$12,000.00			
Payments										
Date	Check/Claim	PO	Invoice	Batch	Vendor	Vendor Name	Description			
12/23/2025	5100320612		26006102	26006102	89	P-Card Vendor	aspenpeaksfoundation.org domain-5yr APSD		102.95	
01/21/2026	5100322557		26006281	26006281	88096	U S BANK	BOARD DINNER		323.01	
01/21/2026	5100322557		26006281	26006281	93996	WALMART STORES INC	Bins for community screening		47.52	
01/21/2026	5100322557		26006281	26006281	93996	WALMART STORES INC	Bins for sreening returned		-47.52	
01/21/2026	5100322557		26006281	26006281	89	P-Card Vendor	Domain		30.57	
02/12/2026	5100324439	AWARD	NP	26006939	999996	NOAH PALMER	FIRST PLACE ASPEN PEAKS LOGO CONTEST		500.00	
02/12/2026	5100324435	AWARD	AS	26006939	999996	ANDRE SEBRESOS	SECOND PLACE ASPEN PEAKS LOGO CONTEST		250.00	
02/12/2026	5100324436	AWARD	GG	26006939	999996	GRADY GUNTER	THIRD PLACE ASPEN PEAKS LOGO CONTEST		150.00	
02/12/2026	5100324437	AWARD	JH	26006939	999996	JADEN HOWE	FOURTH PLACE ASPEN PEAKS LOGO CONTEST		50.00	
02/12/2026	5100324438	AWARD	KH	26006939	999996	KIMBERLYN HONJI	FIFTH PLACE ASPEN PEAKS LOGO CONTEST		50.00	
02/19/2026	5100325008	REIMB	AB	26007104	999996	AMBER BONNER	REIMB BONNER STUDENT LOGO CONTEST		120.39	
02/23/2026	5100325135		26007366	26007366	88096	U S BANK	ASPEN PEAKS BOARD		3,191.86	
02/23/2026	5100325135		26007366	26007366	88096	U S BANK	ASPEN PEAKS BOARD DINNER		323.70	
02/23/2026	5100325135		26007366	26007366	88096	U S BANK	ASPEN PEAKS BOARD DINNER		307.56	
02/23/2026	5100325135		26007366	26007366	1439	UPS STORE #2476	copies for logo contest		14.30	
02/23/2026	5100325135		26007366	26007366	88096	U S BANK	Superintendent celebration		364.00	
02/23/2026	5100325135		26007366	26007366	88096	U S BANK	Superintendent celebration		148.50	
02/23/2026	5100325135		26007366	26007366	89	P-Card Vendor	HR Consultant - Superintendent		720.00	
02/23/2026	5100325135		26007366	26007366	205	HOBBY LOBBY	Frames for Logo winners		60.90	
02/23/2026	5100325135		26007366	26007366	88096	U S BANK	Logo Contest		5.98	
						Total Payments:			\$6,713.72	
Journal Entries										
Date	Reference	Batch	Description							
01/08/2026	147521	26005809	82032 - Aspen Peaks Board of E						89.88	
02/10/2026	149154	26006961	85001 - Aspen Peaks Board of E						12.00	
03/16/2026	150853	26008165	88420 - Window logo perf						111.72	
03/20/2026	153590	26008387	089-S - ES-208885-STAPLES, STA						77.09	
						Total Journal Entries:			\$290.69	
						Ending Balance:	\$12,000.00	\$0.00	\$7,004.41	\$4,995.59

Expenditure Detail

Income Statement by Program

Report Description: 1.0 Income Stmt by Program Account Year: 26 Account Periods: 00 - 09 Dates: 07/01/2025 - 03/31/2026 Cutoff Date:

Account		Account Description					Budget	Encumbrance	Expenditures	Available
26.11.099.9000.2311.0610.000000.27		Unallocated Funding								
						Beginning Balance:	\$0.00	\$0.00	\$0.00	\$0.00
Budget Entries										
Date	Reference	Batch	Description							
12/05/2025	12996	26005017	ASPEN PEAKS BOARD TRFR TO FUND				1,701,320.00			
03/31/2026	13415	26008770	Fund 11 APSD Approved Budget				-5,063.00			
						Total Budget Entries:	\$1,696,257.00			
						Ending Balance:	\$1,696,257.00	\$0.00	\$0.00	\$1,696,257.00
26.11.099.9000.2311.0616.000000.00		Printing								
						Beginning Balance:	\$0.00	\$0.00	\$0.00	\$0.00
Budget Entries										
Date	Reference	Batch	Description							
12/05/2025	12996	26005017	ASPEN PEAKS BOARD TRFR TO FUND				2,500.00			
						Total Budget Entries:	\$2,500.00			
						Ending Balance:	\$2,500.00	\$0.00	\$0.00	\$2,500.00
26.11.099.9000.2311.0635.000000.00		District Food Exp								
						Beginning Balance:	\$0.00	\$0.00	\$0.00	\$0.00
Budget Entries										
Date	Reference	Batch	Description							
03/31/2026	13415	26008770	Fund 11 APSD Approved Budget				2,000.00			
						Total Budget Entries:	\$2,000.00			
Payments										
Date	Check/Claim PO	Invoice	Batch	Vendor	Vendor Name	Description				
02/23/2026	5100325135	26007366	26007366	89	P-Card Vendor	Interview meals		56.75		
02/23/2026	5100325135	26007366	26007366	89	P-Card Vendor	Superintendent Celebration		140.62		
02/23/2026	5100325135	26007366	26007366	88096	U S BANK	Superintendent Celebration		32.88		
02/23/2026	5100325135	26007366	26007366	3589	LITTLE AMERICA HOTEL	Sales tax refund		-18.29		
						Total Payments:		\$211.96		
						Ending Balance:	\$2,000.00	\$0.00	\$211.96	\$1,788.04
26.11.099.9000.2311.0650.000000.00		Computer Equipment								
						Beginning Balance:	\$0.00	\$0.00	\$0.00	\$0.00
Budget Entries										
Date	Reference	Batch	Description							
03/31/2026	13415	26008770	Fund 11 APSD Approved Budget				25,000.00			
						Total Budget Entries:	\$25,000.00			
						Ending Balance:	\$25,000.00	\$0.00	\$0.00	\$25,000.00

Expenditure Detail

Income Statement by Program

ALPINE SCHOOL DISTRICT

Report Description: 1.0 Income Stmt by Program Account Year: 26 Account Periods: 00 - 09 Dates: 07/01/2025 - 03/31/2026 Cutoff Date:

Account		Account Description				Budget	Encumbrance	Expenditures	Available	
26.11.099.9000.2311.0670.000000.00		Computer Software								
Budget Entries						Beginning Balance:	\$0.00	\$0.00	\$0.00	\$0.00
Date	Reference	Batch	Description							
03/31/2026	13415	26008770	Fund 11 APSD Approved Budget			200.00				
						Total Budget Entries:	\$200.00			
Payments										
Date	Check/Claim PO	Invoice	Batch	Vendor	Vendor Name	Description				
01/21/2026	5100322557	26006281	26006281	89	P-Card Vendor	Domain Registration - Aspen Peaks	139.14			
						Total Payments:	\$139.14			
						Ending Balance:	\$200.00	\$0.00	\$139.14	\$60.86
26.11.099.9000.2311.0810.000000.00		Professional Dues								
Budget Entries						Beginning Balance:	\$0.00	\$0.00	\$0.00	\$0.00
Date	Reference	Batch	Description							
12/05/2025	12996	26005017	ASPEN PEAKS BOARD TRFR TO FUND			60,000.00				
03/31/2026	13415	26008770	Fund 11 APSD Approved Budget			-57,000.00				
						Total Budget Entries:	\$3,000.00			
Payments										
Date	Check/Claim PO	Invoice	Batch	Vendor	Vendor Name	Description				
01/22/2026	5100322711	3574	26006261	87466	UTAH SCHOOL BOARDS A	ASPEN PEAKS BOARD ASSOC DUES1/1-12/31/26	3,000.00			
						Total Payments:	\$3,000.00			
						Ending Balance:	\$3,000.00	\$0.00	\$3,000.00	\$0.00
2-91 Nonpayroll Expenditures						\$1,759,957.00	\$0.00	\$15,432.32	\$1,744,524.68	
2-EXP Total Expenditures & Other Uses						\$1,862,686.00	\$0.00	\$76,606.95	\$1,786,079.05	
Net (Income)/Loss						\$1,862,686.00	\$0.00	\$76,606.95	\$1,786,079.05	

Expenditure Detail

Income Statement by Program

Report Description: 1.0 Income Stmt by Program Account Year: 26 Account Periods: 00 - 09 Dates: 07/01/2025 - 03/31/2026 Cutoff Date:

Account				Account Description	Budget	Encumbrance	Expenditures	Available	
26.11.099.9001.2321.0112.000000.00				Superintendent					
					Beginning Balance:	\$0.00	\$0.00	\$0.00	\$0.00
Budget Entries									
Date	Reference	Batch	Description						
03/31/2026	13415	26008770	Fund 11 APSD Approved Budget		65,000.00				
					Total Budget Entries:	\$65,000.00			
Payroll									
Date	Reference	Batch	Description						
02/27/2026	022726A1	26007422	2L - February				13,000.00		
03/31/2026	033126A1	26008481	2Q - March All				13,000.00		
					Total Payroll:		\$26,000.00		
					Ending Balance:	\$65,000.00	\$0.00	\$26,000.00	\$39,000.00
26.11.099.9001.2321.0152.000000.00				Secretarial Salaries					
					Beginning Balance:	\$0.00	\$0.00	\$0.00	\$0.00
Budget Entries									
Date	Reference	Batch	Description						
03/31/2026	13415	26008770	Fund 11 APSD Approved Budget		10,433.00				
					Total Budget Entries:	\$10,433.00			
Payroll									
Date	Reference	Batch	Description						
03/31/2026	033126A1	26008481	2Q - March All				8,540.41		
					Total Payroll:		\$8,540.41		
					Ending Balance:	\$10,433.00	\$0.00	\$8,540.41	\$1,892.59
26.11.099.9001.2321.0210.000000.00				State Retirement					
					Beginning Balance:	\$0.00	\$0.00	\$0.00	\$0.00
Budget Entries									
Date	Reference	Batch	Description						
03/31/2026	13415	26008770	Fund 11 APSD Approved Budget		17,116.00				
					Total Budget Entries:	\$17,116.00			
Payroll									
Date	Reference	Batch	Description						
02/27/2026	022726A1	26007422	2L - February				2,949.70		
03/31/2026	033126A1	26008481	2Q - March All				4,887.52		
					Total Payroll:		\$7,837.22		
					Ending Balance:	\$17,116.00	\$0.00	\$7,837.22	\$9,278.78

Expenditure Detail

Income Statement by Program

Report Description: 1.0 Income Stmt by Program Account Year: 26 Account Periods: 00 - 09 Dates: 07/01/2025 - 03/31/2026 Cutoff Date:

Account				Account Description	Budget	Encumbrance	Expenditures	Available	
26.11.099.9001.2321.0220.000000.00				Social Security					
					Beginning Balance:	\$0.00	\$0.00	\$0.00	\$0.00
Budget Entries									
Date	Reference	Batch	Description						
03/31/2026	13415	26008770	Fund 11 APSD Approved Budget		5,771.00				
					Total Budget Entries:	\$5,771.00			
Payroll									
Date	Reference	Batch	Description						
02/27/2026	022726A1	26007422	2L - February				974.92		
03/31/2026	033126A1	26008481	2Q - March All				1,568.51		
					Total Payroll:		\$2,543.43		
					Ending Balance:	\$5,771.00	\$0.00	\$2,543.43	\$3,227.57
26.11.099.9001.2321.0230.000000.00				Industrial Insurance					
					Beginning Balance:	\$0.00	\$0.00	\$0.00	\$0.00
Budget Entries									
Date	Reference	Batch	Description						
03/31/2026	13415	26008770	Fund 11 APSD Approved Budget		189.00				
					Total Budget Entries:	\$189.00			
Payroll									
Date	Reference	Batch	Description						
02/27/2026	022726A1	26007422	2L - February				32.55		
03/31/2026	033126A1	26008481	2Q - March All				53.90		
					Total Payroll:		\$86.45		
					Ending Balance:	\$189.00	\$0.00	\$86.45	\$102.55
26.11.099.9001.2321.0240.000000.00				Health & Accident Ins.					
					Beginning Balance:	\$0.00	\$0.00	\$0.00	\$0.00
Payroll									
Date	Reference	Batch	Description						
03/31/2026	033126A1	26008481	2Q - March All				2,713.62		
					Total Payroll:		\$2,713.62		
					Ending Balance:	\$0.00	\$0.00	\$2,713.62	-\$2,713.62
26.11.099.9001.2321.0270.000000.00				Disab, Life, Dep Life Ins					
					Beginning Balance:	\$0.00	\$0.00	\$0.00	\$0.00
Payroll									
Date	Reference	Batch	Description						
03/31/2026	033126A1	26008481	2Q - March All				25.66		
					Total Payroll:		\$25.66		
					Ending Balance:	\$0.00	\$0.00	\$25.66	-\$25.66
1-92 Payroll Expenditures						\$98,509.00	\$0.00	\$47,746.79	\$50,762.21

Expenditure Detail

Income Statement by Program

ALPINE SCHOOL DISTRICT

Report Description: 1.0 Income Stmt by Program Account Year: 26 Account Periods: 00 - 09 Dates: 07/01/2025 - 03/31/2026 Cutoff Date:

Account				Account Description	Budget	Encumbrance	Expenditures	Available	
26.11.099.9002.2510.0113.000000.00				Business Administrator					
					Beginning Balance:	\$0.00	\$0.00	\$0.00	\$0.00
Budget Entries									
Date	Reference	Batch	Description						
03/31/2026	13415	26008770	Fund 11 APSD Approved Budget			29,000.00			
					Total Budget Entries:	\$29,000.00			
Payroll									
Date	Reference	Batch	Description						
03/31/2026	033126A1	26008481	2Q - March All				7,250.00		
					Total Payroll:			\$7,250.00	
					Ending Balance:	\$29,000.00	\$0.00	\$7,250.00	\$21,750.00

Expenditure Detail

Income Statement by Program

Report Description: 1.0 Income Stmt by Program Account Year: 26 Account Periods: 00 - 09 Dates: 07/01/2025 - 03/31/2026 Cutoff Date:

Account				Account Description	Budget	Encumbrance	Expenditures	Available	
26.11.099.9002.2510.0210.000000.00				State Retirement					
					Beginning Balance:	\$0.00	\$0.00	\$0.00	\$0.00
Budget Entries									
Date	Reference	Batch	Description						
03/31/2026	13415	26008770	Fund 11 APSD Approved Budget			5,516.00			
					Total Budget Entries:	\$5,516.00			
Payroll									
Date	Reference	Batch	Description						
03/31/2026	033126A1	26008481	2Q - March All				1,645.03		
					Total Payroll:		\$1,645.03		
					Ending Balance:	\$5,516.00	\$0.00	\$1,645.03	\$3,870.97
26.11.099.9002.2510.0220.000000.00				Social Security					
					Beginning Balance:	\$0.00	\$0.00	\$0.00	\$0.00
Budget Entries									
Date	Reference	Batch	Description						
03/31/2026	13415	26008770	Fund 11 APSD Approved Budget			2,219.00			
					Total Budget Entries:	\$2,219.00			
Payroll									
Date	Reference	Batch	Description						
03/31/2026	033126A1	26008481	2Q - March All				547.23		
					Total Payroll:		\$547.23		
					Ending Balance:	\$2,219.00	\$0.00	\$547.23	\$1,671.77
26.11.099.9002.2510.0230.000000.00				Industrial Insurance					
					Beginning Balance:	\$0.00	\$0.00	\$0.00	\$0.00
Budget Entries									
Date	Reference	Batch	Description						
03/31/2026	13415	26008770	Fund 11 APSD Approved Budget			73.00			
					Total Budget Entries:	\$73.00			
Payroll									
Date	Reference	Batch	Description						
03/31/2026	033126A1	26008481	2Q - March All				18.17		
					Total Payroll:		\$18.17		
					Ending Balance:	\$73.00	\$0.00	\$18.17	\$54.83
1-92 Payroll Expenditures						\$36,808.00	\$0.00	\$9,460.43	\$27,347.57

Expenditure Detail

Income Statement by Program

Report Description: 1.0 Income Stmt by Program Account Year: 26 Account Periods: 00 - 09 Dates: 07/01/2025 - 03/31/2026 Cutoff Date:

Account				Account Description	Budget	Encumbrance	Expenditures	Available
26.11.099.9002.2510.0580.000000.00				Mileage-Travel				
				Beginning Balance:	\$0.00	\$0.00	\$0.00	\$0.00
Budget Entries								
Date	Reference	Batch	Description					
03/31/2026	13415	26008770	Fund 11 APSD Approved Budget		1,000.00			
				Total Budget Entries:	\$1,000.00			
				Ending Balance:	\$1,000.00	\$0.00	\$0.00	\$1,000.00
26.11.099.9002.2510.0581.000000.00				Professional Development				
				Beginning Balance:	\$0.00	\$0.00	\$0.00	\$0.00
Budget Entries								
Date	Reference	Batch	Description					
03/31/2026	13415	26008770	Fund 11 APSD Approved Budget		1,000.00			
				Total Budget Entries:	\$1,000.00			
				Ending Balance:	\$1,000.00	\$0.00	\$0.00	\$1,000.00
26.11.099.9002.2510.0610.000000.00				Materials And Supplies				
				Beginning Balance:	\$0.00	\$0.00	\$0.00	\$0.00
Budget Entries								
Date	Reference	Batch	Description					
03/31/2026	13415	26008770	Fund 11 APSD Approved Budget		1,500.00			
				Total Budget Entries:	\$1,500.00			
				Ending Balance:	\$1,500.00	\$0.00	\$0.00	\$1,500.00
26.11.099.9002.2510.0616.000000.00				Printing				
				Beginning Balance:	\$0.00	\$0.00	\$0.00	\$0.00
Budget Entries								
Date	Reference	Batch	Description					
03/31/2026	13415	26008770	Fund 11 APSD Approved Budget		250.00			
				Total Budget Entries:	\$250.00			
				Ending Balance:	\$250.00	\$0.00	\$0.00	\$250.00
2-91 Nonpayroll Expenditures					\$3,750.00	\$0.00	\$0.00	\$3,750.00
2-EXP Total Expenditures & Other Uses					\$40,558.00	\$0.00	\$9,460.43	\$31,097.57
Net (Income)/Loss					\$40,558.00	\$0.00	\$9,460.43	\$31,097.57

Expenditure Detail

Income Statement by Program

Report Description: 1.0 Income Stmt by Program Account Year: 26 Account Periods: 00 - 09 Dates: 07/01/2025 - 03/31/2026 Cutoff Date:

Account				Account Description	Budget	Encumbrance	Expenditures	Available	
26.11.099.9004.2329.0114.000000.00				Administrator					
					Beginning Balance:	\$0.00	\$0.00	\$0.00	\$0.00
Budget Entries									
Date	Reference	Batch	Description						
03/31/2026	13415	26008770	Fund 11 APSD Approved Budget			2,000.00			
					Total Budget Entries:	\$2,000.00			
					Ending Balance:	\$2,000.00	\$0.00	\$0.00	\$2,000.00
26.11.099.9004.2329.0115.000000.00				Supervisor-Director					
					Beginning Balance:	\$0.00	\$0.00	\$0.00	\$0.00
Budget Entries									
Date	Reference	Batch	Description						
03/31/2026	13415	26008770	Fund 11 APSD Approved Budget			2,000.00			
					Total Budget Entries:	\$2,000.00			
					Ending Balance:	\$2,000.00	\$0.00	\$0.00	\$2,000.00
26.11.099.9004.2329.0210.000000.00				State Retirement					
					Beginning Balance:	\$0.00	\$0.00	\$0.00	\$0.00
Budget Entries									
Date	Reference	Batch	Description						
03/31/2026	13415	26008770	Fund 11 APSD Approved Budget			761.00			
					Total Budget Entries:	\$761.00			
					Ending Balance:	\$761.00	\$0.00	\$0.00	\$761.00
26.11.099.9004.2329.0220.000000.00				Social Security					
					Beginning Balance:	\$0.00	\$0.00	\$0.00	\$0.00
Budget Entries									
Date	Reference	Batch	Description						
03/31/2026	13415	26008770	Fund 11 APSD Approved Budget			306.00			
					Total Budget Entries:	\$306.00			
					Ending Balance:	\$306.00	\$0.00	\$0.00	\$306.00
26.11.099.9004.2329.0230.000000.00				Industrial Insurance					
					Beginning Balance:	\$0.00	\$0.00	\$0.00	\$0.00
Budget Entries									
Date	Reference	Batch	Description						
03/31/2026	13415	26008770	Fund 11 APSD Approved Budget			10.00			
					Total Budget Entries:	\$10.00			
					Ending Balance:	\$10.00	\$0.00	\$0.00	\$10.00
1-92 Payroll Expenditures						\$5,077.00	\$0.00	\$0.00	\$5,077.00
2-EXP Total Expenditures & Other Uses						\$5,077.00	\$0.00	\$0.00	\$5,077.00
Net (Income)/Loss						\$5,077.00	\$0.00	\$0.00	\$5,077.00

Expenditure Detail

Income Statement by Program

Report Description: 1.0 Income Stmt by Program Account Year: 26 Account Periods: 00 - 09 Dates: 07/01/2025 - 03/31/2026 Cutoff Date:

Account				Account Description	Budget	Encumbrance	Expenditures	Available	
26.11.099.9007.2570.0114.000000.00				Administrator					
					Beginning Balance:	\$0.00	\$0.00	\$0.00	\$0.00
Budget Entries									
Date	Reference	Batch	Description						
03/31/2026	13415	26008770	Fund 11 APSD Approved Budget			2,000.00			
					Total Budget Entries:	\$2,000.00			
					Ending Balance:	\$2,000.00	\$0.00	\$0.00	\$2,000.00
26.11.099.9007.2570.0210.000000.00				State Retirement					
					Beginning Balance:	\$0.00	\$0.00	\$0.00	\$0.00
Budget Entries									
Date	Reference	Batch	Description						
03/31/2026	13415	26008770	Fund 11 APSD Approved Budget			380.00			
					Total Budget Entries:	\$380.00			
					Ending Balance:	\$380.00	\$0.00	\$0.00	\$380.00
26.11.099.9007.2570.0220.000000.00				Social Security					
					Beginning Balance:	\$0.00	\$0.00	\$0.00	\$0.00
Budget Entries									
Date	Reference	Batch	Description						
03/31/2026	13415	26008770	Fund 11 APSD Approved Budget			153.00			
					Total Budget Entries:	\$153.00			
					Ending Balance:	\$153.00	\$0.00	\$0.00	\$153.00
26.11.099.9007.2570.0230.000000.00				Industrial Insurance					
					Beginning Balance:	\$0.00	\$0.00	\$0.00	\$0.00
Budget Entries									
Date	Reference	Batch	Description						
03/31/2026	13415	26008770	Fund 11 APSD Approved Budget			5.00			
					Total Budget Entries:	\$5.00			
					Ending Balance:	\$5.00	\$0.00	\$0.00	\$5.00
1-92 Payroll Expenditures						\$2,538.00	\$0.00	\$0.00	\$2,538.00
26.11.099.9007.2570.0331.000000.00				Contracted Services					
					Beginning Balance:	\$0.00	\$0.00	\$0.00	\$0.00
Budget Entries									
Date	Reference	Batch	Description						
03/31/2026	13415	26008770	Fund 11 APSD Approved Budget			4,000.00			
					Total Budget Entries:	\$4,000.00			
					Ending Balance:	\$4,000.00	\$0.00	\$0.00	\$4,000.00
2-91 Nonpayroll Expenditures						\$4,000.00	\$0.00	\$0.00	\$4,000.00
2-EXP Total Expenditures & Other Uses						\$6,538.00	\$0.00	\$0.00	\$6,538.00
Net (Income)/Loss						\$6,538.00	\$0.00	\$0.00	\$6,538.00

Expenditure Detail

Income Statement by Program

Report Description: 1.0 Income Stmt by Program Account Year: 26 Account Periods: 00 - 09 Dates: 07/01/2025 - 03/31/2026 Cutoff Date:

Account				Account Description	Budget	Encumbrance	Expenditures	Available
26.11.099.9009.2560.0114.000000.00				Administrator				
				Beginning Balance:	\$0.00	\$0.00	\$0.00	\$0.00
Budget Entries								
Date	Reference	Batch	Description					
03/31/2026	13415	26008770	Fund 11 APSD Approved Budget		2,000.00			
				Total Budget Entries:	\$2,000.00			
				Ending Balance:	\$2,000.00	\$0.00	\$0.00	\$2,000.00
26.11.099.9009.2560.0158.000000.00				Hourly Technician				
				Beginning Balance:	\$0.00	\$0.00	\$0.00	\$0.00
Budget Entries								
Date	Reference	Batch	Description					
03/31/2026	13415	26008770	Fund 11 APSD Approved Budget		6,240.00			
				Total Budget Entries:	\$6,240.00			
				Ending Balance:	\$6,240.00	\$0.00	\$0.00	\$6,240.00
26.11.099.9009.2560.0210.000000.00				State Retirement				
				Beginning Balance:	\$0.00	\$0.00	\$0.00	\$0.00
Budget Entries								
Date	Reference	Batch	Description					
03/31/2026	13415	26008770	Fund 11 APSD Approved Budget		1,567.00			
				Total Budget Entries:	\$1,567.00			
				Ending Balance:	\$1,567.00	\$0.00	\$0.00	\$1,567.00
26.11.099.9009.2560.0220.000000.00				Social Security				
				Beginning Balance:	\$0.00	\$0.00	\$0.00	\$0.00
Budget Entries								
Date	Reference	Batch	Description					
03/31/2026	13415	26008770	Fund 11 APSD Approved Budget		630.00			
				Total Budget Entries:	\$630.00			
				Ending Balance:	\$630.00	\$0.00	\$0.00	\$630.00
26.11.099.9009.2560.0230.000000.00				Industrial Insurance				
				Beginning Balance:	\$0.00	\$0.00	\$0.00	\$0.00
Budget Entries								
Date	Reference	Batch	Description					
03/31/2026	13415	26008770	Fund 11 APSD Approved Budget		21.00			
				Total Budget Entries:	\$21.00			
				Ending Balance:	\$21.00	\$0.00	\$0.00	\$21.00
1-92 Payroll Expenditures					\$10,458.00	\$0.00	\$0.00	\$10,458.00

Expenditure Detail

Income Statement by Program

Report Description: 1.0 Income Stmt by Program Account Year: 26 Account Periods: 00 - 09 Dates: 07/01/2025 - 03/31/2026 Cutoff Date:

Account				Account Description	Budget	Encumbrance	Expenditures	Available	
26.11.099.9009.2560.0610.000000.00				Materials And Supplies					
					Beginning Balance:	\$0.00	\$0.00	\$0.00	\$0.00
Budget Entries									
Date	Reference	Batch	Description						
03/31/2026	13415	26008770	Fund 11 APSD Approved Budget		50,000.00				
					Total Budget Entries:	\$50,000.00			
					Ending Balance:	\$50,000.00	\$0.00	\$0.00	\$50,000.00
2-91 Nonpayroll Expenditures					\$50,000.00	\$0.00	\$0.00	\$50,000.00	
2-EXP Total Expenditures & Other Uses					\$60,458.00	\$0.00	\$0.00	\$60,458.00	
Net (Income)/Loss					\$60,458.00	\$0.00	\$0.00	\$60,458.00	

Expenditure Detail

Income Statement by Program

Report Description: 1.0 Income Stmt by Program Account Year: 26 Account Periods: 00 - 09 Dates: 07/01/2025 - 03/31/2026 Cutoff Date:

Account				Account Description	Budget	Encumbrance	Expenditures	Available	
26.11.099.9018.2329.0114.000000.00				Administrator					
					Beginning Balance:	\$0.00	\$0.00	\$0.00	\$0.00
Budget Entries									
Date	Reference	Batch	Description						
03/31/2026	13415	26008770	Fund 11 APSD Approved Budget			4,000.00			
					Total Budget Entries:	\$4,000.00			
					Ending Balance:	\$4,000.00	\$0.00	\$0.00	\$4,000.00
26.11.099.9018.2329.0210.000000.00				State Retirement					
					Beginning Balance:	\$0.00	\$0.00	\$0.00	\$0.00
Budget Entries									
Date	Reference	Batch	Description						
03/31/2026	13415	26008770	Fund 11 APSD Approved Budget			761.00			
					Total Budget Entries:	\$761.00			
					Ending Balance:	\$761.00	\$0.00	\$0.00	\$761.00
26.11.099.9018.2329.0220.000000.00				Social Security					
					Beginning Balance:	\$0.00	\$0.00	\$0.00	\$0.00
Budget Entries									
Date	Reference	Batch	Description						
03/31/2026	13415	26008770	Fund 11 APSD Approved Budget			306.00			
					Total Budget Entries:	\$306.00			
					Ending Balance:	\$306.00	\$0.00	\$0.00	\$306.00
26.11.099.9018.2329.0230.000000.00				Industrial Insurance					
					Beginning Balance:	\$0.00	\$0.00	\$0.00	\$0.00
Budget Entries									
Date	Reference	Batch	Description						
03/31/2026	13415	26008770	Fund 11 APSD Approved Budget			10.00			
					Total Budget Entries:	\$10.00			
					Ending Balance:	\$10.00	\$0.00	\$0.00	\$10.00
1-92 Payroll Expenditures						\$5,077.00	\$0.00	\$0.00	\$5,077.00
2-EXP Total Expenditures & Other Uses						\$5,077.00	\$0.00	\$0.00	\$5,077.00
Net (Income)/Loss						\$5,077.00	\$0.00	\$0.00	\$5,077.00

Expenditure Detail

Income Statement by Program

ALPINE SCHOOL DISTRICT

Report Description: 1.0 Income Stmt by Program Account Year: 26 Account Periods: 00 - 09 Dates: 07/01/2025 - 03/31/2026 Cutoff Date:

Account				Account Description	Budget	Encumbrance	Expenditures	Available	
26.11.099.9035.2580.0115.000000.00				Supervisor-Director					
					Beginning Balance:	\$0.00	\$0.00	\$0.00	\$0.00
Budget Entries									
Date	Reference	Batch	Description						
03/31/2026	13415	26008770	Fund 11 APSD Approved Budget			2,000.00			
					Total Budget Entries:	\$2,000.00			
					Ending Balance:	\$2,000.00	\$0.00	\$0.00	\$2,000.00
26.11.099.9035.2580.0158.000000.00				Hourly Technician					
					Beginning Balance:	\$0.00	\$0.00	\$0.00	\$0.00
Budget Entries									
Date	Reference	Batch	Description						
03/31/2026	13415	26008770	Fund 11 APSD Approved Budget			5,757.00			
					Total Budget Entries:	\$5,757.00			
Payroll									
Date	Reference	Batch	Description						
01/30/2026	013026A1	26006449	2F - Jan All				559.77		
02/27/2026	022726A1	26007422	2L - February				1,359.41		
03/31/2026	033126A1	26008481	2Q - March All				1,070.87		
					Total Payroll:			\$2,990.05	
					Ending Balance:	\$5,757.00	\$0.00	\$2,990.05	\$2,766.95

Expenditure Detail

Income Statement by Program

Report Description: 1.0 Income Stmt by Program Account Year: 26 Account Periods: 00 - 09 Dates: 07/01/2025 - 03/31/2026 Cutoff Date:

Account		Account Description		Budget	Encumbrance	Expenditures	Available
26.11.099.9035.2580.0210.000000.00		State Retirement					
				Beginning Balance:	\$0.00	\$0.00	\$0.00
Budget Entries							
Date	Reference	Batch	Description				
03/31/2026	13415	26008770	Fund 11 APSD Approved Budget		1,688.00		
				Total Budget Entries:	\$1,688.00		
Payroll							
Date	Reference	Batch	Description				
01/30/2026	013026A1	26006449	2F - Jan All			127.02	
02/27/2026	022726A1	26007422	2L - February			308.46	
03/31/2026	033126A1	26008481	2Q - March All			228.36	
				Total Payroll:		\$663.84	
				Ending Balance:	\$1,688.00	\$0.00	\$663.84
26.11.099.9035.2580.0220.000000.00		Social Security					
				Beginning Balance:	\$0.00	\$0.00	\$0.00
Budget Entries							
Date	Reference	Batch	Description				
03/31/2026	13415	26008770	Fund 11 APSD Approved Budget		576.00		
				Total Budget Entries:	\$576.00		
Payroll							
Date	Reference	Batch	Description				
01/30/2026	013026A1	26006449	2F - Jan All			40.84	
02/27/2026	022726A1	26007422	2L - February			100.54	
03/31/2026	033126A1	26008481	2Q - March All			79.15	
				Total Payroll:		\$220.53	
				Ending Balance:	\$576.00	\$0.00	\$220.53
26.11.099.9035.2580.0230.000000.00		Industrial Insurance					
				Beginning Balance:	\$0.00	\$0.00	\$0.00
Budget Entries							
Date	Reference	Batch	Description				
03/31/2026	13415	26008770	Fund 11 APSD Approved Budget		20.00		
				Total Budget Entries:	\$20.00		
Payroll							
Date	Reference	Batch	Description				
01/30/2026	013026A1	26006449	2F - Jan All			1.40	
02/27/2026	022726A1	26007422	2L - February			3.40	
03/31/2026	033126A1	26008481	2Q - March All			2.68	
				Total Payroll:		\$7.48	
				Ending Balance:	\$20.00	\$0.00	\$7.48
1-92 Payroll Expenditures					\$10,041.00	\$0.00	\$3,881.90
2-EXP Total Expenditures & Other Uses					\$10,041.00	\$0.00	\$6,159.10
Net (Income)/Loss					\$10,041.00	\$0.00	\$6,159.10

Expenditure Detail

Income Statement by Program

Report Description: 1.0 Income Stmt by Program Account Year: 26 Account Periods: 00 - 09 Dates: 07/01/2025 - 03/31/2026 Cutoff Date:

Account				Account Description	Budget	Encumbrance	Expenditures	Available	
26.35.080.9035.1000.0650.000000.00				School Computer Rotation					
					Beginning Balance:	\$0.00	\$0.00	\$0.00	\$0.00
Budget Entries									
Date	Reference	Batch	Description						
03/31/2026	13441	26008834	Technology New District Budget						
					Total Budget Entries:	20,000.00			
					Ending Balance:	\$20,000.00	\$0.00	\$0.00	\$20,000.00
26.35.080.9035.2580.0670.000000.00				Software - Network					
					Beginning Balance:	\$0.00	\$0.00	\$0.00	\$0.00
Budget Entries									
Date	Reference	Batch	Description						
03/31/2026	13441	26008834	Technology New District Budget						
					Total Budget Entries:	177,586.00			
					Ending Balance:	\$177,586.00	\$0.00	\$0.00	\$177,586.00
26.35.080.9035.2580.0670.000000.01				Software-Skyward Qmlativ					
					Beginning Balance:	\$0.00	\$0.00	\$0.00	\$0.00
Budget Entries									
Date	Reference	Batch	Description						
03/31/2026	13441	26008834	Technology New District Budget						
					Total Budget Entries:	80,500.00			
					Ending Balance:	\$80,500.00	\$0.00	\$0.00	\$80,500.00
26.35.080.9035.2580.0670.000000.21				Software					
					Beginning Balance:	\$0.00	\$0.00	\$0.00	\$0.00
Budget Entries									
Date	Reference	Batch	Description						
03/31/2026	13441	26008834	Technology New District Budget						
					Total Budget Entries:	18,500.00			
					Ending Balance:	\$18,500.00	\$0.00	\$0.00	\$18,500.00
26.35.080.9035.4600.0709.000000.00				Computer Infrastructure					
					Beginning Balance:	\$0.00	\$0.00	\$0.00	\$0.00
Budget Entries									
Date	Reference	Batch	Description						
03/31/2026	13441	26008834	Technology New District Budget						
					Total Budget Entries:	14,390.00			
					Ending Balance:	\$14,390.00	\$0.00	\$0.00	\$14,390.00
2-91 Nonpayroll Expenditures						\$310,976.00	\$0.00	\$0.00	\$310,976.00
2-EXP Total Expenditures & Other Uses						\$310,976.00	\$0.00	\$0.00	\$310,976.00
Net (Income)/Loss						\$310,976.00	\$0.00	\$0.00	\$310,976.00

Expenditure Detail

Income Statement by Program

ALPINE SCHOOL DISTRICT

Report Description: 1.0 Income Stmt by Program Account Year: 26 Account Periods: 00 - 09 Dates: 07/01/2025 - 03/31/2026 Cutoff Date:

Account				Account Description	Budget	Encumbrance	Expenditures	Available	
26.35.099.9965.4200.0711.000000.00				Capital Allocation Control					
					Beginning Balance:	\$0.00	\$0.00	\$0.00	\$0.00
Budget Entries									
Date	Reference	Batch	Description						
03/20/2026	13364	26008390	Capital Outlay Pre-Loads		10,000,000.00				
					Total Budget Entries:	\$10,000,000.00			
					Ending Balance:	\$10,000,000.00	\$0.00	\$0.00	\$10,000,000.00
2-91 Nonpayroll Expenditures					\$10,000,000.00	\$0.00	\$0.00	\$10,000,000.00	
2-EXP Total Expenditures & Other Uses					\$10,000,000.00	\$0.00	\$0.00	\$10,000,000.00	
Net (Income)/Loss					\$10,000,000.00	\$0.00	\$0.00	\$10,000,000.00	

Expenditure Detail

Income Statement by Program

Report Description: 1.0 Income Stmt by Program Account Year: 26 Account Periods: 00 - 09 Dates: 07/01/2025 - 03/31/2026 Cutoff Date:

FJEXD01A (build 26.3.5.1)

Selection Criteria

Account Year	26
Account Period Range	00 - 09
Include Budget Detail	Yes
Cutoff Date	
Report ID	63334
Report Title	Income Statement by Program
Report Description	1.0 Income Stmt by Program
Role ID	ACCOUNTING

Display Option

Show Zero Accounts	No
Summary/Detail	Detail
Sum Encumbrances	Yes
Sum Payments	Yes
Sum Journals	Yes

Report Specification Sort / Totals

PROGRAM	Sequence: 1	Heading: Y	Total: N	Page Break: Y
FUND	Sequence: 2	Heading: Y	Total: N	Page Break: Y
TYPE TOTAL	Sequence: 3	Heading: N	Total: Y	Page Break: N
MAJOR TYPE	Sequence: 4	Heading: N	Total: Y	Page Break: N
MINOR TYPE	Sequence: 5	Heading: N	Total: Y	Page Break: N
OBJECT2	Sequence: 6	Heading: N	Total: N	Page Break: N
OBJECT	Sequence: 7	Heading: N	Total: N	Page Break: N
FUNCTION	Sequence: 8	Heading: N	Total: N	Page Break: N

Report Specification Selection Ranges

FUND	35 - 35
FUND	11 - 11
FUNCTION	0777 - 6000

ALPINE SCHOOL DISTRICT March 31, 2026 Enrollment

ELEMENTARY SCHOOLS	Pre-K	K	1st	2nd	3rd	4th	5th	6th	Per Skyward			PY Projection for CY	PY Projection for CY (incl SC)	Current - Projection	10/1/2025	Current - 10/1/2025	10/1/2024	Current - 10/1/2024
									Total	SC	Total							
Alpine	8	57	61	67	79	62	82	89	497	3	500	502	502	(2)	513	(13)	535	(35)
Aspen	3	49	45	49	48	49	54	65	359	10	369	386	413	(44)	375	(6)	416	(47)
Barratt	39	62	71	74	65	76	63	86	497	0	497	513	517	(20)	510	(13)	531	(34)
Belmont	46	92	106	126	134	131	139	125	853	23	876	883	909	(33)	878	(2)	901	(25)
Black Ridge	31	94	115	111	128	137	141	112	838	12	850	781	795	(14)	838	(2)	821	(29)
Bonneville	46	47	57	66	75	78	62	59	444	2	446	492	497	(51)	454	(6)	509	(63)
Brookhaven	8	156	166	143	143	157	161	140	1,066	25	1,091	1,066	1,086	(5)	1,094	(3)	1,074	(17)
Cascade	7	78	111	126	99	129	106	113	762	17	779	820	834	(55)	784	(5)	876	(97)
Cedar Ridge	19	69	87	84	92	97	102	90	621	23	644	604	628	(16)	649	(5)	662	(18)
Cedar Valley	0	17	21	13	20	23	15	22	131	1	132	160	160	(28)	130	(2)	106	(26)
Centennial	26	75	72	92	80	100	88	116	623	30	653	675	705	(52)	658	(5)	716	(63)
Central	6	60	62	85	66	85	88	83	529	12	541	532	548	(7)	548	(7)	594	(53)
Cherry Hill	59	73	75	75	85	96	68	93	565	6	571	594	597	(26)	580	(9)	633	(61)
Deerfield	48	64	59	59	65	63	83	81	474	0	474	478	480	(6)	470	(4)	505	(32)
Desert Sky	8	156	178	182	145	182	160	151	1,154	2	1,156	1,183	1,184	(28)	1,165	(9)	1,087	(69)
Dry Creek	46	193	148	151	173	176	157	150	1,148	0	1,148	1,117	1,119	(29)	1,149	(1)	1,111	(37)
Eaglecrest	45	68	81	68	96	87	114	117	631	20	651	636	659	(8)	660	(9)	701	(50)
Eagle Valley	46	96	86	90	102	124	114	111	723	18	741	739	752	(11)	723	(9)	776	(35)
Foothill	57	43	44	46	62	61	74	90	420	34	454	420	461	(7)	457	(3)	488	(34)
Forbes	8	80	67	70	65	65	72	67	486	31	517	495	532	(15)	507	(10)	546	(29)
Fox Hollow	28	88	68	93	96	94	100	89	628	29	657	642	680	(23)	658	(1)	711	(54)
Freedom	36	72	68	61	73	83	110	82	549	1	550	566	568	(18)	558	(8)	623	(73)
Greenwood	70	123	105	107	78	108	94	98	713	19	732	699	719	(13)	721	(11)	658	(74)
Grovecrest	2	72	84	69	96	100	93	111	625	15	640	629	646	(6)	642	(2)	681	(41)
Harbor Point	40	99	89	98	100	83	106	83	658	35	693	651	677	(16)	683	(10)	690	(3)
Harvest	45	143	131	140	126	163	133	126	962	3	965	959	961	(4)	967	(2)	988	(23)
Hidden Hollow	58	108	94	106	142	138	156	129	873	18	891	880	908	(17)	893	(2)	892	(1)
Highland	0	52	56	61	79	98	94	86	526	18	544	514	537	(7)	546	(2)	584	(40)
Legacy	57	83	99	110	109	121	107	112	741	2	743	763	765	(22)	748	(5)	766	(23)
Lehi	12	74	79	46	74	56	74	61	464	27	491	443	474	(17)	492	(1)	476	(15)
Liberty Hills	60	136	125	121	107	126	108	114	837	26	863	859	882	(19)	839	(24)	824	(39)
Lindon	46	45	59	56	74	85	91	114	524	2	526	509	513	(13)	524	(2)	538	(12)
Mania	50	64	62	52	46	68	72	87	451	21	472	504	527	(55)	476	(4)	540	(68)
Meadow	27	73	69	67	75	77	80	91	532	12	544	541	565	(21)	556	(12)	574	(30)
Mount Mahogany	45	72	65	81	79	85	82	79	553	2	555	581	581	(26)	553	(2)	585	(30)
Mountain Trails	39	155	151	134	148	145	131	131	995	32	1,027	924	951	(76)	1,001	(26)	831	(196)
North Point	44	185	150	159	148	181	158	136	1,117	3	1,120	1,112	1,120	(0)	1,124	(4)	1,057	(63)
Northridge	21	39	47	45	53	50	53	58	345	39	384	327	357	(27)	388	(4)	393	(9)
Orchard	36	45	68	82	75	87	87	80	524	22	546	549	550	(4)	553	(7)	589	(43)
Orem	54	96	85	76	98	92	100	112	659	11	670	634	642	(38)	681	(11)	618	(52)
Parkside	32	67	77	64	68	71	61	72	480	11	491	527	527	(36)	496	(5)	549	(58)
Pony Express	31	142	125	145	131	137	141	133	954	25	979	947	969	(10)	989	(10)	975	(4)
Ridgeline	46	82	66	89	94	94	139	116	680	2	682	669	672	(10)	684	(2)	702	(20)
River Rock	28	81	131	103	131	146	151	152	895	9	904	895	900	(4)	916	(12)	932	(28)
Riverview	42	121	128	124	149	137	152	130	941	7	948	927	940	(8)	956	(8)	957	(9)
Rocky Mountain	1	26	49	52	65	64	68	58	382	22	404	410	449	(45)	414	(10)	480	(76)
Sage Hills	20	79	80	108	105	135	104	157	768	11	779	826	840	(61)	780	(1)	851	(72)
Saratoga Shores	76	83	78	93	110	133	114	113	724	14	738	696	707	(31)	731	(7)	723	(15)
Sego Lily	17	66	74	56	86	102	89	95	568	4	572	589	591	(19)	572	(0)	604	(32)
Shelley	4	74	76	78	96	104	109	116	653	13	666	666	693	(27)	684	(18)	732	(66)
Silver Lake	108	123	109	97	114	106	110	91	750	17	767	773	786	(19)	776	(9)	781	(14)
Snow Springs	97	81	88	88	104	90	117	105	673	37	710	704	748	(38)	719	(9)	769	(59)
Springside	8	143	114	126	130	125	112	112	862	20	882	854	872	(10)	880	(2)	821	(61)
Thunder Ridge	54	148	149	123	136	169	154	150	1,029	39	1,068	1,032	1,062	(6)	1,071	(3)	1,034	(34)
Trailside	14	149	123	155	148	113	140	123	951	26	977	1,056	1,079	(102)	989	(12)	1,043	(66)
Traverse Mtn	53	92	100	103	92	129	136	124	776	4	780	786	794	(14)	777	(3)	836	(56)
Vineyard	59	94	98	111	108	110	108	111	740	6	746	686	694	(52)	738	(8)	713	(33)
Westfield	3	53	54	63	87	95	83	91	526	2	528	498	502	(26)	531	(3)	547	(19)
Westmore	38	70	61	66	61	62	62	54	436	16	452	487	501	(49)	456	(4)	496	(44)
Windsor	31	61	74	76	82	81	77	71	522	3	525	545	548	(23)	531	(6)	549	(24)
On-line School	0	8	8	8	6	11	15	26	82	0	82	67	67	(15)	64	(18)	66	(16)
Elementary Total	2,086	5,296	5,338	5,469	5,801	6,232	6,214	6,139	40,489	894	41,383	41,002	41,942	(559)	41,499	(116)	42,366	(983)
PY Projection for CY		5,458	5,374	5,566	5,807	6,296	6,293	6,208	41,002	940		41,942						
Δ		(162)	(36)	(97)	(6)	(64)	(79)	(69)	(513)	(46)	(559)							

ALPINE SCHOOL DISTRICT March 31, 2026 Enrollment

JUNIOR HIGHS	7th	8th	9th						Total	SC	Total	PY Projection for CY	PY Projection for CY	Current - Projection
American Fork	639	612	581						1,832	28	1,860	1,810	1,837	23
Canyon View	371	355	335						1,061	13	1,074	1,085	1,093	(19)
Frontier	441	455	485						1,381	19	1,400	1,269	1,282	118
Lake Mountain	473	492	483						1,448	17	1,465	1,480	1,495	(30)
Lakeridge	424	437	417						1,278	18	1,296	1,320	1,332	(36)
Lehi	476	506	471						1,453	11	1,464	1,440	1,458	6
Mountain Ridge	337	248	352						937	8	945	955	969	(24)
Oak Canyon	395	390	455						1,240	15	1,255	1,235	1,261	(6)
Orem	335	327	275						937	10	947	990	1,002	(55)
Pleasant Grove	339	345	392						1,076	10	1,086	1,135	1,145	(59)
Sage Canyon	523	512	480						1,515	15	1,530	1,546	1,561	(31)
Timberline	424	434	431						1,289	9	1,298	1,280	1,294	4
Viewpoint	566	528	521						1,615	21	1,636	1,605	1,620	31
Vista Heights	654	554	608						1,816	12	1,828	1,795	1,812	16
Willowcreek	515	499	526						1,540	10	1,550	1,580	1,593	(43)
On-line School	29	43	0						72	0	72	30	30	42
Junior High Total	6,941	6,737	6,812						20,490	216	20,706	20,555	20,784	(78)
PY Projection for CY	6,880	6,865	6,810						20,555	229	20,784			
Δ	61	(128)	2						(65)	(13)	(78)			

10/1/2025	Current - 10/1/2025	10/1/2024	Current - 10/1/2024
1,879	(19)	1,839	21
1,090	(16)	1,073	1
1,391	9	1,792	(392)
1,459	6	1,480	(15)
1,312	(16)	1,345	(49)
1,475	(11)	1,381	33
954	(9)	960	(15)
1,266	(11)	1,301	(46)
956	(9)	973	(26)
1,098	(12)	1,182	(96)
1,527	3	0	1,530
1,299	(1)	1,324	(26)
1,622	14	1,670	(34)
1,834	(6)	1,685	143
1,552	(2)	1,592	(40)
34	(35)	42	30
20,748	(42)	19,639	1,067

SENIOR HIGHS	7th	8th	9th	10th	11th	12th	FE		Total	SC	Total	PY Projection for CY	PY Projection for CY	Current - Projection
American Fork				717	749	662			2,128	22	2,150	2,180	2,199	(49)
Cedar Valley				924	848	756			2,528	23	2,551	2,573	2,599	(48)
Lehi				806	772	714			2,292	19	2,311	2,299	2,317	(6)
Lone Peak				749	805	784			2,338	13	2,351	2,335	2,344	7
Mountain View				486	504	439			1,429	14	1,443	1,541	1,560	(117)
Orem				404	411	374			1,189	12	1,201	1,176	1,189	12
Pleasant Grove				570	613	597			1,780	15	1,795	1,811	1,833	(38)
Polaris				31	62	67			160	1	161	150	150	11
Skyridge				855	829	790			2,474	20	2,494	2,491	2,511	(17)
Timpanogos				538	436	477			1,451	9	1,460	1,450	1,459	9
Westlake				1,088	1,096	898			3,082	39	3,121	3,133	3,168	(47)
Summit (At Risk)	2	9	13	11	12	12			59	0	59	53	53	6
High School Total	2	9	13	7,179	7,137	6,570			20,910	187	21,097	21,192	21,382	(285)
PY Projection for CY	0	3	10	7,155	7,075	6,875	74		21,192	190	21,382			
Δ	2	6	3	24	62	(305)	(74)		(282)	(3)	(285)			

10/1/2025	Current - 10/1/2025	10/1/2024	Current - 10/1/2024
2,264	(114)	2,320	(170)
2,589	(34)	3,315	(764)
2,360	(48)	2,241	119
2,374	(23)	2,471	(120)
1,489	(48)	1,600	(157)
1,230	(28)	1,229	1
1,813	(18)	1,904	(109)
147	14	160	11
2,526	(33)	2,487	39
1,503	(43)	1,475	28
3,189	(68)	3,077	112
59	6	50	9
21,543	(446)	22,329	(1,232)

Overall Total									Total	SC	Total			Current - Projection
									81,889	1,297	83,186	82,749	84,108	(922)
PY Projection for CY									82,749	1,359	84,108			
Δ									(860)	(62)	(922)			

10/1/2025	Current - 10/1/2025	10/1/2024	Current - 10/1/2024
83,790	(604)	84,334	(1,148)

Special Schools	Pre-K	8th	9th	10th	11th	12th			Total	SC	Total		PY Projection For CY	Current - Projection
Summit (YIC) 7-12	0		7	12	23	13			55	0	55		25	30
Dan Peterson	20					1			1	249	250		239	11
Horizon	7					1			1	148	149		159	(10)
Special Total	27		7	12	23	15			57	397	454		423	31
PY Projection for CY									24	399	423			
Δ									33	(2)	31			
Grand Total									81,946	1,694	83,640		84,531	(891)
PY Projection for CY									82,773	1,758	84,531			
Δ									(827)	(64)	(891)			

10/1/2025	Current - 10/1/2025	10/1/2024	Current - 10/1/2024
17	38	25	30
256	(6)	239	11
152	(3)	159	(10)
425	29	423	31
84,215	(575)	84,757	(1,117)

MEMORANDUM OF UNDERSTANDING RE: Intellectual Property
between
ASPEN PEAKS SCHOOL DISTRICT
and
LAKE MOUNTAIN SCHOOL DISTRICT
and
TIMPANOGOS SCHOOL DISTRICT

This MEMORANDUM OF UNDERSTANDING (herein referred to as “MOU”) is entered into effective as of _____, 2026 (the “Effective Date”), by and between (in alphabetical order) ALPINE SCHOOL DISTRICT, a political subdivision of the State of Utah, whose address is 575 N. 100 E. American Fork, Utah, 84003 (“ASD”), ASPEN PEAKS SCHOOL DISTRICT, a political subdivision of the State of Utah, whose address is 575 N. 100 E. American Fork, Utah, 84003 (herein referred to as “APSD”); and LAKE MOUNTAIN SCHOOL DISTRICT, a political subdivision of the State of Utah, whose address is 1307 Commerce Dr #200, Saratoga Springs, Utah 84045 (herein referred to as “LMSD”) and TIMPANOGOS SCHOOL DISTRICT, a political subdivision of the State of Utah, whose address is 490 N State Street, Lindon, Utah, 84042 (herein referred to as “TSD”). Each of ASD, APSD, LMSD, and TSD may be referred to as a “Party” and collectively as the “Parties”. Each of APSD, LMSD, and TSD may be referred to as a “New District” and collectively as the “New Districts”.

RECITALS

- a. Whereas, the new districts were created pursuant to Utah Ballot Propositions 11 and 14 in November, 2024;
- b. Whereas, pursuant to applicable statute, including UTAH CODE ANN. § 53G-3-201(2), local school boards may enter into cooperative agreements with other local school boards to provide education services that best use resources for overall operation of the public school system.
- c. Whereas, ASD has developed, created, commissioned, or otherwise come to lawfully possess certain intellectual property, including, but not limited to curricula, instructional materials, educational frameworks, software, tools, data systems, processes, methodologies, and related works, as well as “intellectual property”¹ and “employment inventions”² as defined in UTAH CODE ANN. § 34-39-2 (collectively and without limitation, “IP”). For the avoidance of doubt and notwithstanding anything to the contrary herein, “IP” does not include any intellectual property that is developed, created, or commissioned by any New District, whether developed prior to, contemporaneously with, or subsequent to the Effective Date of this Agreement, and regardless of whether such

¹ Defined as any and all patents, trade secrets, know-how, technology, confidential information, ideas, copyrights, trademarks, and service marks and any and all rights, applications, and registrations relating to them.

² Defined as any invention or part thereof conceived, developed, reduced to practice, or created by an employee which is: (a) conceived, developed, reduced to practice, or created by the employee (i) within the scope of the employee's employment; (ii) on ASD's time; or (iii) with the aid, assistance, or use of any of ASD's property, equipment, facilities, supplies, resources, or intellectual property; (b) the result of any work, services, or duties performed by an employee for ASD; (c) related to the industry or trade of ASD; or (d) related to the current or demonstrably anticipated business, research, or development of ASD.

intellectual property is developed independently or as a derivative work or “Improvement” of the IP (as defined below).

- d. Whereas, as of June 30, 2027 (the “Allocation Date”), ASD will cease to exist, ASD’s possession, ownership or rights and obligations of the IP will end.
- e. Whereas, the IP is an asset of ASD.
- f. Whereas, pursuant to UTAH CODE ANN. § 53G-3-302(4), the New Districts shall allocate the assets of ASD among themselves in the manner set forth in that Section or as otherwise mutually agreed between the New Districts.
- g. Whereas, the sharing of ASD’s IP is in the best interests of the Parties and is preferable to each of the Parties than the specific allocation of the IP’s component parts, each desires to enter into and be bound by the terms of this MOU, which formalizes the Parties’ agreement to share the IP to the benefit of the staff and students of each Party and for the term set forth herein; and
- h. Whereas, each of the Parties is a governmental entity subject to the *Governmental Immunity Act of Utah*, UTAH CODE ANN., § 63G-7-101 et seq., as amended (the “Act”).

Now, therefore, in consideration of the mutual covenants and promises herein contained, the Parties agree as follows:

AGREEMENT

- a. Use of the IP: Each of the Parties listed herein, may utilize any IP, without additional permissions beyond those given in this MOU. The right to the use of IP is without limitation and, for the avoidance of doubt, includes: any East Shore curriculum, technology gears, Wonders modules, Canvas or other courses or items created or generated by district staff, the Vision for Learning, the Coherence Map, any and all associated graphics and depictions, shared Google forms, and so forth.
 - b. Scope of IP and Use: The scope of IP and its use is inclusive of all IP, regardless of whether presently known or unknown.
 - c. Permissions: The New Districts may use, but may not, sell, externally distribute, or seek to copyright, or otherwise take ownership of ASD IP, without prior written consent of each of the other New Districts which are Parties hereto, which consent shall not be unreasonably conditioned or withheld. The Parties expressly acknowledge and agree that this limitation shall apply only to the IP, and not to the intellectual property developed, created, or commissioned by any New District, regardless of whether such intellectual property is developed independently or as a derivative work or “Improvement” of the IP (as defined below).
 - d. Ownership of Improvements to IP: The Parties acknowledge and agree that any and all improvements, derivative works, modifications, alterations, or additions (collectively, “Improvements”) which have or will be made by the Parties to this IP, are and shall be the
-

sole property of the Party making the improvement. These Improvements may be made by any New District, without notification or approval of any other Party hereto.

- e. Term: The term of this MOU shall commence on the Effective Date and continue in perpetuity for the New Districts.
- f. Termination for Cause: Notwithstanding any other provision to the contrary herein, any Party may terminate their participation in this MOU prior to the expiration of the full Term for cause if another Party materially breaches any of its obligations under this MOU and fails to cure such breach within 30 days after receiving written notice specifying the nature of the breach.
- g. Modifications and Amendments: This MOU may be modified only by a writing signed by each of the Parties which remains party to the MOU at the time of the modification.
- h. Notices: All notices given under any of the provisions of this MOU must be in writing and shall be deemed to have been delivered either: (a) when emailed or delivered in person to the recipient named below; or (b) upon two (2) days following deposit in the United States Mail, either registered or certified, return receipt requested, postage prepaid, addressed to the party or person intended as follows:

“ASD”

Superintendent
ALPINE SCHOOL DISTRICT

“APSD”

Board President
ASPEN PEAKS SCHOOL DISTRICT
575 North 100 East
American Fork, Utah 84003

“LMSD”

Board President
LAKE MOUNTAIN SCHOOL DISTRICT
1307 Commerce Dr #200
Saratoga Springs, Utah 84045

“TSD”

Board President
TIMPANOGOS SCHOOL DISTRICT
490 North State Street
Lindon, Utah 84042

Any Party may, by notice given at any time or from time to time, require subsequent notices to be given to another individual person, whether a party, employee, agent, or

representative, or to a different address, or both. Notices given before actual receipt of notice of change shall not be invalidated by the change.

- i. Equitable Remedies and Cumulative Rights: The rights and remedies of any of the Parties hereto shall not be exclusive. In general, the respective rights and obligations hereunder shall be enforceable by specific performance, injunction, or other equitable remedy, but nothing herein contained is intended to or shall limit or affect any rights at law or by statute or otherwise of any Party aggrieved as against any other Party for a breach or threatened breach of any provision hereof, it being the intention of this paragraph to make clear the agreement of the Parties that the respective rights and obligations of the Parties hereunder shall be enforceable in equity as well as at law or otherwise. Nothing in this MOU shall be construed as a waiver of any Party's protections, rights, or defenses applicable under the Act, including without limitation, the provisions of UTAH CODE ANN., § 63G-7-604 regarding limitation of judgments. It is not the intent of the Parties to incur by contract any liability for the operations, acts, or omissions of any other Party or any third-party and nothing in this MOU shall be so interpreted or construed.
 - j. Mediation and Dispute Resolution: The Parties agree to resolve any disputes, disagreements, or claims arising under or relating to this MOU in a cooperative manner, as follows:
 - a. Superintendent Review: If the dispute cannot be resolved informally between the Parties, the Parties shall escalate the matter to each Party's Superintendent or their designee. The Superintendents or designees shall meet in good faith to attempt resolution within fifteen (15) business days following such escalation.
 - b. Mediation: If the dispute remains unresolved after Superintendent-level review, the Parties agree to seek resolution through mediation. The mediation shall be conducted by a mutually agreed-upon mediator.
 - c. Good-Faith Participation: Each Party hereto agrees to participate in the foregoing dispute-resolution process in good faith.
 - d. Preservation of Rights: Nothing in this Section shall limit any Party's rights under this MOU or applicable law, including the right to seek injunctive or equitable relief or to exercise its termination rights, provided that judicial action shall not be initiated until the procedures set forth in this Mediation and Dispute Resolution Section have been exhausted.
 - k. Governing Law, Jurisdiction, and Venue: The laws of the State of Utah in all respects govern this MOU, and the Parties hereto consent to exclusive jurisdiction and venue in the courts of Utah County, State of Utah.
 - l. Entire Agreement: This instrument sets forth the entire agreement among the Parties and supersedes all prior agreements, whether written or oral and except as otherwise amended in writing by mutual agreement of all the Parties.
 - m. Severability: In the event that any condition, covenant, or other provision herein contained is held to be invalid or void by any court of competent jurisdiction, the same shall be deemed severable from the remainder of this MOU and shall in no way affect any other covenant or
-

condition herein contained. If such condition, covenant, or other provision shall be deemed invalid due to its scope or breadth, such provision shall be deemed valid to the extent of the scope or breadth permitted by law.

- n. Indemnification: Each Party agrees to indemnify, defend, and hold harmless the other Parties from and against any and all claims, damages, liabilities, losses, or expenses (including reasonable attorneys' fees) arising directly from the negligence or willful misconduct of the indemnifying Party in connection with its obligations or activities under this MOU, provided that the indemnified Parties provide prompt written notice of any such claim and cooperate in the defense thereof. Nothing in this Indemnification Section shall be construed as a waiver of any immunity, limitation, or defense available to any Party under the Act.
- o. Limitation of Liability: No Party shall be liable to any other Party for any indirect, incidental, consequential, special, or punitive damages, including without limitation lost profits, lost revenue, or lost opportunity, even if advised of the possibility of such damages. This Limitation of Liability provision shall not be construed to limit any Party's liability to the extent such limitation is prohibited by applicable law. The obligations under this Section shall survive the expiration or termination of this MOU.
- p. Confidentiality: Each Party agrees to maintain the confidentiality of any non-public, proprietary, or confidential information of another Party that is disclosed or made available in connection with this MOU, including without limitation student records, employee records, and operational data ("Confidential Information"). Each Party shall use at least the same degree of care it applies to the safeguarding of its own confidential information in order to protect the Confidential Information, and shall use such Confidential Information solely for purposes of exercising its rights under this MOU and shall not disclose such Confidential Information to any third party except to its employees, agents, contractors, or professional advisors who have a legitimate need to know such information for purposes of this MOU and who are bound by confidentiality obligations at least as protective as those set forth herein.

Notwithstanding the foregoing, Confidential Information shall not include information that: (a) is or becomes publicly available through no act or omission of the receiving Party; (b) was lawfully known by the receiving Party prior to disclosure by the disclosing Party; (c) is lawfully received by the receiving Party from a third party without breach of any obligation of confidentiality; or (d) is independently developed by the receiving Party without use of or reference to the Confidential Information.

Each Party agrees to implement reasonable administrative, technical, and physical safeguards designed to protect Confidential Information from unauthorized access, use, or disclosure. In the event of any unauthorized access to or disclosure of Confidential Information, the receiving Party shall promptly notify the disclosing Party and cooperate in good faith to mitigate any resulting harm.

Upon termination or expiration of this MOU, each Party shall, upon written request of another Party, return or destroy such other Party's Confidential Information in its possession or control, except to the extent retention is required by law or the Party's records-retention policies.

The obligations set forth in this Section shall survive the expiration or termination of this MOU.

- q. Counterparts: This MOU may be executed in any number of counterparts, each of which shall be deemed an original, but all of which together shall constitute one and the same instrument. Signatures transmitted by electronic means, including without limitation by PDF, facsimile, or electronic signature service, shall be deemed to be original signatures for all purposes and shall be binding upon the Parties to the same extent as original handwritten signatures.

* * * **SIGNATURE FOLLOW** * * *

This MOU is entered into and effective as of the Effective Date.

“ASD”
ALPINE SCHOOL DISTRICT
A political subdivision of the
State of Utah

By: _____
Name:
Superintendent

By: _____
Name:
Business Administrator

“APSD”
ASPEN PEAKS SCHOOL DISTRICT
A political subdivision of the
State of Utah

By: _____
Name:
Superintendent

By: _____
Name:
Business Administrator

“LMSD”
LAKE MOUNTAIN SCHOOL DISTRICT
A political subdivision of the
State of Utah

By: _____
Name:
Superintendent

By: _____
Name:
Business Administrator "LMSD"

"TSD"
TIMPANOGOS SCHOOL DISTRICT
A political subdivision of the
State of Utah

By: _____
Name:
Superintendent

By: _____
Name:
Business Administrator

ASPEN PEAKS SCHOOL DISTRICT BOARD OF EDUCATION
Resolution # 2026-004

**A RESOLUTION OF THE ASPEN PEAKS SCHOOL DISTRICT BOARD OF
EDUCATION AUTHORIZING AND APPROVING ASPEN PEAKS SCHOOL DISTRICT
TO REQUEST ADMISSION TO THE PUBLIC EMPLOYEES' RETIREMENT SYSTEM**

WHEREAS, Aspen Peaks School District is authorized to employ personnel on a full-time basis; and

WHEREAS, it is in the public interest to provide benefits authorized by Utah state law for the personnel by the Aspen Peaks School District; and

WHEREAS, it is the intent of the Aspen Peaks School Board to approve and authorize coverage under Public Employees' Retirement Systems for Aspen Peaks School District personnel.

NOW THEREFORE, BE IT RESOLVED that the Board of Education of the Aspen Peaks School Board hereby is authorized to undertake all of the necessary actions to enroll the Aspen Peaks School District personnel in the benefits programs of the Public Employees' Retirement Systems offered by Utah Retirement Systems, including the retirement coverage and death benefit coverage for qualified employees under the laws and regulations of the Utah Retirement Systems.

APPROVAL

Passed and Adopted this _____ day of _____, 2026.

Board President

Date

Drafted: 4.14.2026
Business Administrator _____
For Board Meeting: April 30, 2026

**A RESOLUTION OF THE ASPEN PEAKS SCHOOL DISTRICT BOARD OF EDUCATION
AUTHORIZING AND APPROVING ALPINE SCHOOL DISTRICT TO DECLARE
TWENTY-THREE (23) MISCELLANEOUS VEHICLES AS SURPLUS PROPERTY FOR
DISPOSITION
(LIST ATTACHED)**

WHEREAS, it is deemed desirable and in the best interests of the Alpine School District to declare certain district-owned property as surplus and no longer needed for district operations; and

WHEREAS, the Alpine School District has identified twenty-three (23) miscellaneous vehicles as surplus property, as further described in the attached list;

NOW, THEREFORE, BE IT RESOLVED that the Board of Education of the Aspen Peaks School District hereby authorizes and approves Alpine School District to declare twenty-three (23) miscellaneous vehicles, as further described in the attached list, as surplus property.

BE IT FURTHER RESOLVED that this approval is granted in accordance with applicable law, including Utah Code §53G-3-302(6)(d) related to district reconfiguration, and authorizes Alpine School District to take all actions necessary to declare the listed vehicles as surplus property for disposition.

APPROVAL

Passed and Adopted this _____ day of _____, 2026

Board President

Date

Approved	Have Titles	Posted	Sold/Picked Up	Location	Date	Item	Location	Year	Make	Vehicle #	Vin#	Additional Information	Contact Name	LAKE MOUNTAIN Resolution# and Date	TIMPANOGOS Resolution# and Date	ASPEN PEAKS Resolution# and Date	ASD Resolution# and Date
				Facilities	1/22/2026	3500 FLATBED	Facilities	2000	FORD		1FDWF36S6Y3A41553	148,195	Frank Pulley		Resolution 2006-006- May 6, 2026		
				Facilities	1/22/2026	3500 BOX TRUCK	Facilities	2002	FORD		1FDWF36S62EB11530	225,394	Frank Pulley		Resolution 2006-006- May 6, 2026		
				Transportation	3/24/2026	School Bus	Transportation	2005	Bluebird	704	1BABNBKA15F226428	Old bus that has not ran a regular route in over 2 years and just used for training or last resort sub bus	Cody McDiade		Resolution 2006-006- May 6, 2026		
				Transportation	3/24/2026	School Bus	Transportation	2005	Bluebird	705	1BABNBKA35F226429	Old bus that has not ran a regular route in over 2 years and just used for training or last resort sub bus	Cody McDiade		Resolution 2006-006- May 6, 2026		
				Transportation	3/24/2026	School Bus	Transportation	2006	Bluebird	714	1BABNBKA86F235662	Old bus that has not ran a regular route in over 2 years and just used for training or last resort sub bus	Cody McDiade		Resolution 2006-006- May 6, 2026		
				Transportation	3/24/2026	School Bus	Transportation	2006	Bluebird	735	1BAKBCKA76F236512	Special ed bus that has not been used on a route in over a year due to not having A/C	Cody McDiade		Resolution 2006-006- May 6, 2026		
				Transportation	3/24/2026	School Bus	Transportation	2006	Bluebird	736	1BAKBCKA96F236513	Special ed bus that has not been used on a route in over a year due to not having A/C	Cody McDiade		Resolution 2006-006- May 6, 2026		
				Transportation	3/24/2026	School Bus	Transportation	2006	Bluebird	737	1BAKBCKA06F236514	Special ed bus that has not been used on a route in over a year due to not having A/C	Cody McDiade		Resolution 2006-006- May 6, 2026		
				Transportation	3/24/2026	School Bus	Transportation	2006	Bluebird	738	1BAKBCKA26F236515	Special ed bus that has not been used on a route in over a year due to not having A/C	Cody McDiade		Resolution 2006-006- May 6, 2026		
				Transportation	3/24/2026	School Bus	Transportation	2006	Bluebird	739	1BAKBCKA46F236516	Special ed bus that has not been used on a route in over a year due to not having A/C	Cody McDiade		Resolution 2006-006- May 6, 2026		
				Transportation	3/24/2026	School Bus	Transportation	2007	Bluebird	742	1BABDCPA47F245897	Special ed bus that has not been used on a route in over a year due to not having A/C	Cody McDiade		Resolution 2006-006- May 6, 2026		
				Transportation	3/24/2026	School Bus	Transportation	2007	Bluebird	743	1BABDCPA67F245898	Special ed bus that has not been used on a route in over a year due to not having A/C	Cody McDiade		Resolution 2006-006- May 6, 2026		
				Transportation	3/24/2026	School Bus	Transportation	2007	Bluebird	744	1BABDCPA87F245899	Special ed bus that has not been used on a route in over 2 years due to not having A/C	Cody McDiade		Resolution 2006-006- May 6, 2026		
				Transportation	3/24/2026	School Bus	Transportation	2008	Bluebird	750	1BABHCPA48F254640	Special ed bus that has not been used on a route in over a year due to not having A/C	Cody McDiade		Resolution 2006-006- May 6, 2026		
				Transportation	3/24/2026	School Bus	Transportation	2009	Bluebird	774	1BAKBCPA19F264089	Special ed bus that has not been used on a route in over 2 years due to not having A/C	Cody McDiade		Resolution 2006-006- May 6, 2026		
				Transportation	3/24/2026	School Bus	Transportation	2012	Bluebird	800	1BABHCPA8CF287651	Special ed bus that has not been used on a route in over 2 years due to not having A/C	Cody McDiade		Resolution 2006-006- May 6, 2026		
				Transportation	3/24/2026	School Bus	Transportation	2012	Bluebird	801	1BABHCPAXCF287652	Special ed bus that has not been used on a route in over 2 years due to not having A/C	Cody McDiade		Resolution 2006-006- May 6, 2026		
				Transportation	3/24/2026	School Bus	Transportation	2012	Bluebird	802	1BABHCPA1CF287653	Special ed bus that has not been used on a route in over 2 years due to not having A/C	Cody McDiade		Resolution 2006-006- May 6, 2026		
				Transportation	3/24/2026	School Bus	Transportation	2012	Bluebird	803	1BABHCPA3CF287654	Special ed bus that has not been used on a route in over 2 years due to not having A/C	Cody McDiade		Resolution 2006-006- May 6, 2026		
				Transportation	3/24/2026	School Bus	Transportation	2012	Bluebird	805	1BABHCPA7CF287656	Special ed bus that has not been used on a route in over 2 years due to not having A/C	Cody McDiade		Resolution 2006-006- May 6, 2026		
				Transportation	3/24/2026	School Bus	Transportation	2012	IC	811	4DRBWAA83CB619054	Old bus that has not ran a regular route in over 2 years and just used for training or last resort sub bus	Cody McDiade		Resolution 2006-006- May 6, 2026		
				Transportation	3/24/2026	School Bus	Transportation	2013	IC	824	4DRBWAA83CB619054	Old bus that has not ran a regular route in over 2 years and just used for training or last resort sub bus	Cody McDiade		Resolution 2006-006- May 6, 2026		
				Transportation	3/24/2026	School Bus	Transportation	2012	Bluebird	804	1BABHCPA5CF287655	Special ed bus that has not been used on a route in over 2 years due to not having A/C	Cody McDiade		Resolution 2006-006- May 6, 2026		

Policies, Regulations, Procedures System

Statement of Policy

One of the primary responsibilities of the ~~Alpine~~ **Aspen Peaks** School District Board of Education is the development of education policy. Policies serve as guidelines to the administration in the development and implementation for operating the district. It is the purpose of Policy 2231 to establish the process by which District policy shall be managed, reviewed, proposed and adopted.

1. POLICY DEFINED

- 1.1. A policy is a guide for action. It must be narrow enough to give clear guidance to the administration, but broad enough to allow discretion in meeting individual circumstances. Adoption of policy is the Board of Education's responsibility. A policy **primarily clarifies** "WHAT," seldom "WHY," or "HOW."

2. RULES AND REGULATIONS

- 2.1. Rules and regulations specify the required actions necessary to implement board policies. Rules and regulations shall be presented to the Board for information and review, although the Board does not adopt rules and regulations.

2.2. RULES AND REGULATIONS DEFINED

- 2.2.1. Rules and Regulations tell what is to be done, and usually tells who is to do it and when. Establishment of rules and regulations is the administration's responsibility. In establishing rules and regulations, the administration determines the parameters. A rule or regulation tells "WHAT," "WHO," and "WHEN," but seldom "HOW."

3. PROCEDURES

- 3.1. A procedure is a step-by-step description of “WHAT” is to be done, by “WHOM”, and often “HOW.”
- 3.2. Procedures are developed and communicated as needed.

4. POLICY REVIEW

- 4.1. To ensure that policies are updated to meet changing conditions and to be consistent with legal requirements, the superintendent (or designee) and the Policy Review Committee will be responsible for initiating policy review and revision.
- 4.2. All policies will be subject to periodic review and revision at least every five (5) years.

5. POLICY REVIEW COMMITTEE

5.1. MEMBERSHIP

- 5.1.1. The Board shall designate three (3) Board members to serve on the Policy Review Committee.
- 5.1.2. The Board members serving on the Committee may be adjusted every two years or as necessary determined by the Board president.
- 5.1.3. District staff responsible for policy management, as assigned by the superintendent, shall also serve as members of the Committee.

5.2. COMMITTEE PROCESS

- 5.2.1. Duties and Responsibilities of the Committee:
 - 5.2.1.1. To review all proposed new policies
 - 5.2.1.2. Revise existing policies
 - 5.2.1.3. Recommend appropriate placement of the policy or revision on the Board meeting agenda

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- 5.2.1.4. Advise the Board on policy development and revision for board discussion

6. ADOPTION OF POLICY

- 6.1. Once the Policy Review Committee has completed the development or revision of a policy
 - 6.1.1. The draft policy will be shared with the full board in communications and placed on the board website to be shared with the public.
 - 6.1.2. The draft policy will be listed on the Board meeting agenda as a discussion item.
 - 6.1.3. Amendments to the draft policy at any stage of the proceedings do not require repetition of the sequence unless the Committee so directs.
 - 6.1.4. The draft policy will be listed as an action item on the following Board meeting agenda for adoption consideration.
- 6.2. The sequence for policy adoption outlined above need not be followed for minor revisions required to make the policy consistent with changes in the law, minor changes of circumstance, or to meet emergency conditions.

7. POLICY DISSEMINATION

- 7.1. All District policies, including educators' and classified negotiated agreements, are public records and will be made available on the District [policy web page](#).
- 7.2. Each policy shall include a policy history indicating the dates upon which the policy was adopted, amended, or repealed.
- 7.3. Summaries of appropriate District policies affecting students, as determined by the superintendent and/or principal, shall be distributed with school registration materials, posted in schools, electronically available on the school website and printed in student handbooks or planners provided by the school (if applicable).

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8. POLICY IMPLEMENTATION AND TRAINING

- 8.1. It is the responsibility of the superintendent, directors, school supervisors, principals, and other school administrative leaders to implement Board policy.
- 8.2. All District employees have a responsibility to be familiar with Board policies and procedures applicable to their position, including the applicable negotiated agreement.
- 8.3. Department directors, principals, and other school administrative leaders are responsible to regularly train staff regarding the applicability and implementation of District policy.
- 8.4. District office staff, Board legal counsel, or others may assist in providing training on policy issues to Board members and school employees as directed by the superintendent.

Board Approvals

- Board Approved: April 8, 1986;
- REVISED: December 2018 updated to describe the responsibilities of the Policy Review Committee.

Procedures

No procedures have been established at this time.

Rules & Regulations

No rules & regulations have been established at this time.

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Retirement Incentive

Statement of Policy

To accommodate certificated educators who elect to retire early and to comply with the requirements of the Age Discrimination in Employment Act, the following policy has been adopted.

Definitions

1. **Salary Schedule Base:** salary amount listed on the bottom of the “Teacher Salary Schedule” Lane 1, Step 1.
2. **Educator’s base contract amount:** current lane and step on TCH A (for elementary educators) and TCH B (for secondary educators) for eight (8) hour contracts.
3. **Actual reduction:** method used to adjust pension or retirement benefits to those who retire before the standard retirement age. Those in this situation (without thirty (30) URS years of service or age sixty-five (65)) will get 3% less for every year between sixty (60) - sixty-five (65) and 7% less for every year below sixty (60).
4. **Social Security offset:** to be eligible for the early retirement incentive, you must be younger than your full social security retirement age. An employee approaching their social security retirement age (forty-eight (48) months or less) will have a reduction month by month until there is no benefit left at their full social security retirement age.

1. RETIREMENT INCENTIVES & ELIGIBILITY

- 1.1. An Administrator of the ~~Alpine~~ Aspen Peaks School District shall receive this benefit if they:

- 1.1.1. submit the online form to Human Resources by February 1st of the employee's last completed contract year, (in the event the Utah State Legislature makes substantial changes to service requirements or the amount of benefit for full retirement under the Utah State Retirement System, the deadline will be extended to April 1st),
- 1.1.2. are employed by the District as a contracted employee for the required time period immediately preceding retirement,
- 1.1.3. retire at the end of a contract (for extenuating circumstances the Superintendent or designee may allow an educator to retire prior to the end of a contract year and receive this benefit),
- 1.1.4. agree to, if requested by the District, substantiate the unreduced old age insurance benefits (Social Security) and
- 1.1.5. meet one (1) of the following criteria:

2. STIPEND ELIGIBILITY

- 2.1. Has completed immediately preceding retirement, a minimum of fifteen (15) current, consecutive, full-time years with ~~Alpine~~ Aspen Peaks School District to qualify for a stipend, and is or will be, during the contract year of retirement at least sixty (60) years of age, or
- 2.2. Has completed immediately preceding retirement, a minimum of fifteen (15) current, consecutive, full-time years to qualify for a stipend and has accumulated sufficient years of service under the Utah State Retirement System rules to qualify for full, unreduced pension benefits.**
- 2.3. Administrators who are contracted at .5 or greater, and have completed immediately preceding retirement, a minimum of fifteen (15) years of current, consecutive, service with ~~Alpine~~ Aspen Peaks School District (and/or its predecessor Alpine School District), and are or will be, during the contract year of retirement, at least sixty (60) years of age, shall be eligible for the stipend using the prorated formula defined in 2.4.1. or

2.4. Administrators who are contracted at .5 or greater, and have completed immediately preceding retirement, a minimum of fifteen (15) years of current, consecutive, service with **Alpine Aspen Peaks** School District, **(and/or its predecessor Alpine School District)**, and have accumulated sufficient years of service under the Utah State Retirement System rules to qualify for full, unreduced pension benefits,** shall be eligible for the stipend using the prorated formula defined in 2.4.1

2.4.1. The prorated formula for calculating the retirement incentives for partial contract service is as follows:

2.4.1.1. The partial contract portion for each of the fifteen consecutive years immediately preceding the retirement shall be added together (e.g. .5 + .6 + .714 etc.).

2.4.1.2. The composite total shall then be divided by fifteen (15) to arrive at the average percentage of contract over the fifteen (15) year period.

2.4.1.3. The average percentage shall then be multiplied by the benefit/stipend of a teacher who is full-time, and on the same step and lane as the part-time contracted retiree.

3. STIPEND CALCULATION

3.1. Administrators who qualify under this policy shall receive benefits as described below provided that any monthly, full Social Security benefits under the [Social Security Act 42 U.S.C. \(401 et seq.\)](#), which the educator is eligible to receive, whether actually applied for and received or not, shall be incorporated into the stipends paid under this policy. The result that the amount paid by the District plus such full Social Security benefits the educator is eligible to receive shall equal the stipend amount described below:

3.1.1. Administrators retiring after July 1, 2017, will receive a stipend equal to 50% of the difference between the salary schedule base of the Teacher's Salary Schedule, and the Educator's basic contract amount

multiplied by four, plus the insurance benefit described in 5.0.
Part-time contracted employees refer to 5.1.1.1.

- 3.1.2. Administrators who have less than four years remaining to qualify for full Social Security benefits, will have the benefit described in 3.0 offset by the Social Security benefits which the retired educator is entitled to receive when the individual is eligible to receive full unreduced Social Security.
- 3.1.3. Beginning with employees who retire after July 1, 2023, if death of the retired educator receiving benefits should occur, insurance benefits for the eligible beneficiary shall terminate forty-five (45) days following the death, and stipend benefits shall be paid to the retired educator's designated beneficiary. If there is no designated beneficiary, the stipend benefits will be paid to the retired educator's estate.
- 3.1.4. For purposes of paragraph 4.1 "year" means the consecutive twelve month period beginning with the month benefits start under this policy and each anniversary thereafter.

4. PURCHASE OF RETIREMENT SERVICE CREDIT

- 4.1. ~~Alpine~~ Aspen Peaks School District follows [Utah Retirement Systems \(URS\)](#) guidelines for purchase of retirement service credit.

5. INSURANCE ELIGIBILITY- Including Post COBRA Benefits

- 5.1. Has completed, immediately preceding retirement, a minimum of twenty (20) years (fifteen (15) of which must be current and consecutive) qualify for the four (4), five (5), or six (6) years of retired insurance articulated in 5.0, *(1) full-time professional service with ~~Alpine~~ Aspen Peaks School District, (and/or its predecessor Alpine School District), and is, or will be, during the contract year of retirement at least sixty (60) years of age.

- 5.2. Has completed immediately preceding retirement a minimum of twenty (20) years, fifteen (15) must be current, consecutive, to qualify for the four (4), five (5), or six (6) years of retired insurance in 5.0, * (2) full-time professional service with ~~Alpine~~ **Aspen Peaks** School District, **(and/or its predecessor Alpine School District)**, and has accumulated sufficient years of service under the Utah State Retirement System rules to qualify for full, unreduced pension benefits**.
- 5.3. Administrators who are contracted at .5 or greater and have completed immediately preceding retirement a minimum of twenty (20) years, fifteen (15) of which must be current, consecutive to qualify for the four (4), five (5), or six (6) years of retired insurance in 5.0 professional service with ~~Alpine~~ **Aspen Peaks** School District, **(and/or its predecessor Alpine School District)**, and are, or will be, during the contract year of retirement, at least sixty (60) years of age, shall be eligible for retirement incentives under the prorated formula defined in 2.4.1 or
- 5.4. Administrators who are contracted at .5 or greater and have completed immediately preceding retirement a minimum of twenty (20) years, fifteen (15) of which must be current, consecutive to qualify for the four (4), five (5), or six (6) years of retired insurance in 5.0 professional service with ~~Alpine~~ **Aspen Peaks** School District, **(and/or its predecessor Alpine School District)**, and have accumulated sufficient years of service under the Utah State Retirement System rules to qualify for full, unreduced pension benefits.**, shall be eligible for retirement incentives under the prorated formula defined in 2.4.1.
- 5.5. Retirees-who exhaust COBRA benefits may purchase insurance for 106% of the premium.

6. RETIRED EMPLOYEE INSURANCE BENEFIT

- 6.1. There are no retired insurance benefits for employees hired on or after March 1, 2006. The retired insurance benefits for employees and/or their eligible dependents hired before March 1, 2006 are as follows (Spouse and

dependent coverage may not exceed what is granted to the retiring employee.):

- 6.1.1. Employees who were hired prior to March 1, 2006, and who have not retired prior to July 1, 2006, will have the following post retirement insurance benefit for themselves and/or their eligible dependents. The years of experience are as of July 1, 2006.
 - 6.1.1.1. Part time contracted employees may obtain the insurance benefits accorded full-time employees by paying the percent of the premium which represents the difference between 100% (full-time) and the average percent of contract as defined in 2.4.1.
- 6.1.2. If the coverage in 5.1.1 expires before the employee is eligible to join Medicare the employee may purchase the District designated group health insurance policies at 106% of the regular district rate, after exhausting any COBRA rights, until he/she is eligible to join Medicare. The payments for such extended coverage must be in advance and paid at least quarterly. The employee must maintain continuous coverage, including any COBRA rights of purchase, with the District's designated group health insurance policies for benefits under this policy. Part-time contracted employees qualify for this benefit at the 106% rate.
- 6.1.3. For those administrators hired prior to July 1, 2000 the insurance coverage will continue for the number of eligible years regardless of eligibility to join Medicare. Coverage for the retired employee eligible to join Medicare shall consist only of a supplement to Medicare as outlined in Policies 4254 and 4255.
- 6.1.4. If a retiree is covered by a post-retirement medical plan and chooses not to participate in the ~~Alpine~~ **Aspen Peaks** School District medical benefits, they may sell the ~~Alpine~~ **Aspen Peaks** School District medical plan back to ~~Alpine~~ **Aspen Peaks** School District for 25% of the premium for which they qualify.

7. RETIRED EMPLOYEE DEPENDENT INSURANCE BENEFIT: Including Post-COBRA Benefits

- 7.1. Insurance benefits for a spouse and/or dependents can be earned by administrators who qualify for eligibility as defined in 4.0. The benefits for spouse and dependent coverage are defined in 5.0. Spouse and dependent coverage may not exceed what is granted to the retiring employee. Part-time contracted employees may obtain benefits for spouse and dependent coverage by paying the percent of the premium which represents the difference between 100% (full-time) and the average percent of a contract as defined in 2.4.1.
- 7.1.1. If the spouse or dependent becomes eligible to join Medicare (except as noted in 6.1.5) or is enrolled in another employer sponsored health insurance plan or is eligible for another employer sponsored health insurance plan that is fully funded by the employer, the benefits cease until the spouse is no longer eligible for coverage under the other plan and again applies for coverage under HIPPA, which allows for a special enrollment period to maintain continuous coverage when insurance is lost. The years of spouse and dependent eligibility begin running upon the date the insurance terminates as a result of the educator retirement regardless of eligibility or membership in another health insurance plan.
- 7.1.2. The spouse and dependent coverage in 6.0 shall consist of the District designated group insurance policies. If the spouse and/or dependent becomes eligible to join Medicare, the insurance coverage for the dependent shall consist of the District's supplement to Medicare.
- 7.1.3. If the spouse and dependent coverage expires under 6.0, the spouse and/or dependent may purchase the District's designated health insurance policies at 106% of the regular district rate after exhausting any COBRA rights, until they cease to be a dependent

under health insurance rules or are eligible to join Medicare or another employee-sponsored health insurance plan. The payments for such extended coverage must be in advance and paid at least quarterly. The spouse and/or dependent must maintain continuous coverage, including any COBRA rights of purchase, with the District's designated group health insurance policies for benefits under this policy.

- 7.1.4. For those employees hired prior to July 1, 2000, the insurance coverage for the spouse in 6.0 will continue for the period of coverage regardless of eligibility to join Medicare. The insurance coverage for the spouse of those employees hired prior to July 1, 2000 who are eligible to join Medicare shall consist of a supplement to Medicare.
- 7.2. Benefits of the early retirement incentive program provided by the District are independent of the Utah State Retirement System. Retirees should carefully consider the effect of early retirement as it relates to Social Security, State Retirement, Income Taxes, Medical and Life Insurance, etc.
- 7.3. Nothing in this policy should be construed to violate any rights an employee or dependent has under COBRA, ADEA or similar law.
- 7.4. If an individual purchases years of service from the State, this shall be paid without going through the special pay plan. An individual may elect to withhold funds from the special pay plan.
 - 7.4.1. Calculations for the retirement incentive will be calculated once at the time of retirement. The total amount allowed by the IRS guidelines will be deposited at the time of the first retirement payment. Additionally payments, if needed, will be in January of next year.
 - 7.4.2. A supplement to MEDICARE Contingency Fund will be established to help insure the solvency of this benefit. The contingency fund will consist of two separate funds, the "A" fund and the "B" fund.

- 7.4.2.1. The "A" fund will contain the current finances that are set aside for the supplement to MEDICARE. It will also contain the District's annual savings from the retirees participation in the special pay plan. The District may add additional funds as it deems necessary. These funds may be accessed to help fund in part any one or all of the following post retirement benefit costs:
- a. Six year post retirement medical benefit program,
 - b. Retirement stipend costs, or
 - c. Supplement to MEDICARE costs.
- 7.4.2.2. The "B" fund will contain the finances currently set aside to fund a return to self-insured medical plan, should that become a viable option in the future. These funds may be accessed for that purpose if necessary. Interest will accrue on these funds. It is intended that the necessity of continuing these funds be reviewed, by the negotiations teams, at least every five (5) years.

8. ONCE SUBMITTED, RETIREMENT FORMS MAY NOT BE RESCINDED

- 8.1. * An approved leave of absence will not constitute a break in service if the educator returned immediately following the leave.
- 8.2. ** Currently, this means to retire with thirty (30) qualifying years of service at any age.
- 8.3. *** The word "another" refers to insurance coverage other than that provided by **Alpine Aspen Peaks** School District so long as the district's insurance carrier continues to require only a single premium payment on the spouse with the later birthday when dual insurance coverage exists, i.e. both spouses are employed by **Alpine Aspen Peaks** School District.
- 8.4. **** Any changes made to the retirement benefits in current policy that would affect current employees eligible for the benefits, the District will open a thirty (30) day retirement declaration window the year prior to the policy changes going into effect.

Board Approvals

- Board Approved: October 14, 1986; Revised: October 14, 1986; September 7, 1993; August 26, 1996; Negotiated Revision: July 26, 2000; December 9, 2025

Procedures

No procedures have been established at this time.

Rules & Regulations

No rules & regulations have been established at this time.

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Citations

[Utah Retirement Systems](#)

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Retirement Incentives & Eligibility

Statement of Policy

To accommodate certificated educators who elect to retire early and to comply with the requirements of the Age Discrimination in Employment Act, the following policy has been adopted.

Definitions

1. “Salary Schedule Base” means the salary amount of the “Teacher Salary Schedule” Lane 1 Step 1.
2. “Educator’s base contract amount” means the current lane and step on TCH A (for elementary educators) and TCH B (for secondary educators) for eight (8) hour contracts.

1. RETIREMENT INCENTIVES & ELIGIBILITY

- 1.1. A certificated educator of the ~~Alpine~~ **Aspen Peaks** School District shall receive this benefit if he/she:
 - 1.1.1. submits the online form to Human Resources by February 1st of the employee’s last completed contract year, (In the event the Utah State Legislature makes substantial changes to service requirements or the amount of benefit for full retirement under the Utah State Retirement System, the deadline will be extended to April 1st.)
 - 1.1.2. is employed by the District as a certificated educator for the required time period immediately preceding retirement,
 - 1.1.3. retires at the end of a contract (for extenuating circumstances the Superintendent or designee may allow an educator to retire prior to the end of a contract year and receive this benefit),

1.1.4. agrees to, if requested by the District, substantiate the unreduced old age insurance benefits (Social Security) and

1.1.5. meets one (1) of the following criteria:

2. STIPEND ELIGIBILITY

2.1. Has completed immediately preceding retirement, a minimum of fifteen (15) current, consecutive, full-time years with ~~Alpine~~ **Aspen Peaks** School District **(and/or its predecessor, Alpine School District)** to qualify for a stipend, and is or will be, during the contract year of retirement at least sixty (60) years of age, or

2.2. Has completed immediately preceding retirement, a minimum of fifteen (15) current, consecutive, full-time years to qualify for a stipend and has accumulated sufficient years of service under the Utah State Retirement System rules to qualify for full, unreduced pension benefits.**

2.3. Educators who are contracted at .5 or greater, and have completed immediately preceding retirement, a minimum of fifteen (15) years of current, consecutive, service with ~~Alpine~~ **Aspen Peaks** School District **(and/or its predecessor, Alpine School District)**, and are or will be, during the contract year of retirement, at least sixty (60) years of age, shall be eligible for the stipend using the prorated formula defined in 2.4.1. or

2.4. Educators who are contracted at .5 or greater, and have completed immediately preceding retirement, a minimum of fifteen (15) years of current, consecutive, service with **Aspen Peaks** School District **(and/or its predecessor, Alpine School District)**, and have accumulated sufficient years of service under the Utah State Retirement System rules to qualify for full, unreduced pension benefits,** shall be eligible for the stipend using the prorated formula defined in 2.4.1

2.4.1. The prorated formula for calculating the retirement incentives for partial contract service is as follows:

- 2.4.1.1. The partial contract portion for each of the fifteen (15) consecutive years immediately preceding the retirement shall be added together (e.g. .5 + .6 + .714 etc.).
- 2.4.1.2. The composite total shall then be divided by fifteen (15) to arrive at the average percentage of contract over the fifteen (15) year period.
- 2.4.1.3. The average percentage shall then be multiplied by the benefit/stipend of a teacher who is full-time, and on the same step and lane as the part-time contracted retiree.

3. STIPEND CALCULATION

3.1. Educators who qualify under this policy shall receive benefits as described below provided that any monthly, full Social Security benefits under the [Social Security Act 42 U.S.C. \(401 et seq.\)](#), which the educator is eligible to receive, whether actually applied for and received or not, shall be incorporated into the stipends paid under this policy. The result that the amount paid by the District plus such full Social Security benefits the educator is eligible to receive shall equal the stipend amount described below:

- 3.1.1. Educators retiring after July 1, 2017, will receive a stipend equal to 54% of the difference between the salary schedule base of the Teacher's Salary Schedule, and the Educator's basic contract amount multiplied by four, plus the insurance benefit described in 5.0. Part-time contracted employees refer to 5.1.1.1.
- 3.1.2. Educators who have less than four years remaining to qualify for full Social Security benefits, will have the benefit described in 3.0 offset by the Social Security benefits which the retired educator is entitled to receive when the individual is eligible to receive full unreduced Social Security.
- 3.1.3. Beginning with employees who retire after July 1, 2023, if death of the retired educator receiving benefits should occur, insurance benefits for the eligible beneficiary shall terminate forty-five (45)

days following the death, and stipend benefits shall be paid to the retired educator's designated beneficiary. If there is no designated beneficiary, the stipend benefits will be paid to the retired educator's estate.

- 3.1.4. For purposes of paragraph 4.1 "year" means the consecutive twelve month period beginning with the month benefits start under this policy and each anniversary thereafter.
- 3.1.5. Beginning July 1, 2019, school counselor's stipend will be calculated on the same length of contract as a teacher.

4. INSURANCE ELIGIBILITY- Including Post COBRA Benefits

- 4.1. Has completed, immediately preceding retirement, a minimum of twenty (20) years (fifteen (15) of which must be current and consecutive) qualify for the four (4), five (5), or six (6) years of retired insurance articulated in 5.0, *(1) full-time professional service with ~~Alpine~~ **Aspen Peaks** School District **(and/or its predecessor, Alpine School District)**, and is, or will be, during the contract year of retirement at least sixty years of age.
- 4.2. Has completed immediately preceding retirement a minimum of twenty (20) years, fifteen (15) must be current, consecutive, to qualify for the four (4), five (5), or six (6) years of retired insurance in 5.0, * (2) full-time professional service with ~~Alpine~~ **Aspen Peaks** School District **(and/or its predecessor, Alpine School District)**, and has accumulated sufficient years of service under the Utah State Retirement System rules to qualify for full, unreduced pension benefits**.
- 4.3. Educators who are contracted at .5 or greater and have completed immediately preceding retirement a minimum of twenty (20) years, fifteen (15) of which must be current, consecutive to qualify for the four (4), five (5), or six (6) years of retired insurance in 5.0 professional service with **Aspen Peaks** School District **(and/or its predecessor, Alpine School District)** and are, or will be, during the contract year of retirement, at least sixty (60)

years of age, shall be eligible for retirement incentives under the prorated formula defined in 2.4.1 or

- 4.4. Educators who are contracted at .5 or greater and have completed immediately preceding retirement a minimum of twenty (20) years, fifteen (15) of which must be current, consecutive to qualify for the four (4), five (5), or six (6) years of retired insurance in 5.0 professional service with **Alpine Aspen Peaks** School District (and/or its predecessor, **Alpine School District**) and have accumulated sufficient years of service under the Utah State Retirement System rules to qualify for full, unreduced pension benefits.**, shall be eligible for retirement incentives under the prorated formula defined in 2.4.1.
- 4.5. Retirees-who exhaust COBRA benefits may purchase insurance for 106% of the premium.

5. RETIRED EMPLOYEE INSURANCE BENEFIT

- 5.1. There are no retired insurance benefits for employees hired on or after March 1, 2006. The retired insurance benefits for employees and/or their eligible dependents hired before March 1, 2006 are as follows (Spouse and dependent coverage may not exceed what is granted to the retiring employee.):
 - 5.1.1. Employees who were hired prior to March 1, 2006, and who have not retired prior to July 1, 2006, will have the following post retirement insurance benefit for themselves and/or their eligible dependents. The years of experience are as of July 1, 2006.
 - 5.1.1.1. Part time contracted employees may obtain the insurance benefits accorded full-time employees by paying the percent of the premium which represents the difference between 100% (full-time) and the average percent of contract as defined in 2.4.1.
 - 5.1.2. If the coverage in 5.1.1 expires before the employee is eligible to join Medicare the employee may purchase the District designated group health insurance policies at 106% of the regular district rate, after

exhausting any COBRA rights, until he/she is eligible to join Medicare. The payments for such extended coverage must be in advance and paid at least quarterly. The employee must maintain continuous coverage, including any COBRA rights of purchase, with the District's designated group health insurance policies for benefits under this policy. Part-time contracted employees qualify for this benefit at the 106% rate.

- 5.1.3. For those educators hired prior to July 1, 2000 the insurance coverage will continue for the number of eligible years regardless of eligibility to join Medicare. Coverage for the retired employee eligible to join Medicare shall consist only of a supplement to Medicare as outlined in [Policies 4254](#) and [4255](#).
- 5.1.4. If a retiree is covered by a post-retirement medical plan and chooses not to participate in the ~~Alpine~~ **Aspen Peaks** School District medical benefits, they may sell the ~~Alpine~~ **Aspen Peaks** School District medical plan back to ~~Alpine~~ **Aspen Peaks** School District for 25% of the premium for which they qualify.

6. RETIRED EMPLOYEE DEPENDENT INSURANCE BENEFIT: Including Post-COBRA Benefits

- 6.1. Insurance benefits for spouse and/or dependents can be earned by educators who qualify for eligibility as defined in 4.0. The benefits for spouse and dependent coverage are defined in 5.0. Spouse and dependent coverage may not exceed what is granted to the retiring employee. Part-time contracted employees may obtain benefits for spouse and dependent coverage by paying the percent of the premium which represents the difference between 100% (full-time) and the average percent of a contract as defined in 2.4.1.
 - 6.1.1. If the spouse or dependent becomes eligible to join Medicare (except as noted in 6.1.5) or is enrolled in another employer sponsored health insurance plan or is eligible for another employer sponsored health insurance plan that is fully funded by the employer, the benefits cease until the spouse is not longer eligible

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for coverage under the other plan and again applies for coverage under HIPPA, which allows for a special enrollment period to maintain continuous coverage when insurance is lost. The years of spouse and dependent eligibility begin running upon the date the insurance terminates as a result of the educator retirement regardless of eligibility or membership in another health insurance plan.

6.1.2. The spouse and dependent coverage in 6.0 shall consist of the District designated group insurance policies. If the spouse and/or dependent becomes eligible to join Medicare, the insurance coverage for the dependent shall consist of the District's supplement to Medicare.

6.1.3. If the spouse and dependent coverage expires under 6.0, the spouse and/or dependent may purchase the District's designated health insurance policies at 106% of the regular district rate after exhausting any COBRA rights, until they cease to be a dependent under health insurance rules or are eligible to join Medicare or another employee-sponsored health insurance plan. The payments for such extended coverage must be in advance and paid at least quarterly. The spouse and/or dependent must maintain continuous coverage, including any COBRA rights of purchase, with the District's designated group health insurance policies for benefits under this policy.

6.1.4. For those employees hired prior to July 1, 2000, the insurance coverage for the spouse in 6.0 will continue for the period of coverage regardless of eligibility to join Medicare. The insurance coverage for the spouse of those employees hired prior to July 1, 2000 who are eligible to join Medicare shall consist of a supplement to Medicare.

6.2. Benefits of the early retirement incentive program provided by the District are independent of the Utah State Retirement System. Retirees should carefully consider the effect of early retirement as it relates to Social Security, State Retirement, Income Taxes, Medical and Life Insurance, etc.

- 6.3. Nothing in this policy should be construed to violate any rights an employee or dependent has under COBRA, ADEA or similar law.
- 6.4. All retirees will participate in a special pay plan until the agreement is terminated by mutual agreement of the ~~Alpine~~ **Aspen Peaks** School District and the professional association representing the majority of the teachers. If an individual purchases years of service from the State, this shall be paid without going through the special pay plan. An individual may elect to withhold funds from the special pay plan to be placed in a flexible spending account.
- 6.4.1. Calculations for the retirement incentive will be calculated once at the time of retirement. The total amount allowed by the IRS guidelines will be deposited at the time of the first retirement payment. Additional payments, if needed, will be in January of the following year.
- 6.4.2. A supplement to MEDICARE Contingency Fund will be established to help insure the solvency of this benefit. The contingency fund will consist of two separate funds, the "A" fund and the "B" fund.
- 6.4.2.1. The "A" fund will contain the current finances that are set aside for the supplement to MEDICARE. It will also contain the District's annual savings from the retirees participation in the special pay plan. The District may add additional funds as it deems necessary. These funds may be accessed to help fund in part any one or all of the following post retirement benefit costs:
- a. Six year post retirement medical benefit program,
 - b. Retirement stipend costs, or
 - c. Supplement to MEDICARE costs.
- 6.4.2.2. The "B" fund will contain the finances currently set aside to fund a return to self-insured medical plan, should that become a viable option in the future. These funds may be accessed for that purpose if necessary. Interest will accrue on these funds. It is intended that the necessity of continuing

these funds be reviewed, by the negotiations teams, at least every five (5) years.

7. ONCE SUBMITTED, RETIREMENT FORMS MAY NOT BE RESCINDED

- 7.1. An approved leave of absence will not constitute a break in service if the educator returned immediately following the leave.
- 7.2. **Currently, this means to retire with thirty (30) qualifying years of service at any age.
- 7.3. ***The word "another" refers to insurance coverage other than that provided by ~~Alpine~~ Aspen Peaks School District so long as the district's insurance carrier continues to require only a single premium payment on the spouse with the later birthday when dual insurance coverage exists, i.e. both spouses are employed by ~~Alpine~~ Aspen Peaks School District.
- 7.4. **** Any changes made to the retirement benefits in current policy that would affect current employees eligible for the benefits, the District will open a thirty (30) day retirement declaration window the year prior to the policy changes going into effect.

Board Approvals

- Negotiated: June 19, 1979
- Negotiated Revision: October 14, 1986
- Negotiated Revision: August 25, 1987
- Negotiated Revision: June 16, 1989
- Negotiated Revision: September 8, 1993
- Negotiated Revision: August 16, 1996
- Negotiated Revision: July 26, 2000
- Negotiated Revision June 19, 2001
- Negotiated Revision May 24, 2002
- Negotiated Revision: June 15, 2004
- Negotiated Revision: May 8, 2006

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- Negotiated Revision: June 12, 2007
- Negotiated Revision: May 24, 2011
- Negotiated Revision: May 21, 2015
- Negotiated Revision: April 2017
- Negotiated Revision: May 3, 2018
- Negotiated Revision: May 11, 2023
- Negotiated Revision: June 11, 2024
- Negotiated Revision: October 14, 2025
- Negotiated Revision: February 10, 2026

Procedures

No procedures have been established at this time.

Rules & Regulations

No rules & regulations have been established at this time.

Citations

[Policy No. 4254 | Insurance for Employees Over 65](#)

[Policy No. 4255 | Retired Educator Insurance](#)

[Social Security Act 42 U.S.C. \(401 et seq.\)](#)

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Retirement Incentive

Statement of Policy

The ~~Alpine~~ **Aspen Peaks** School Board is committed to accommodate contracted employees who elect to retire early and to comply with the requirements of the Age Discrimination in Employment Act. The Board delegates to the Superintendent or designee the responsibility to implement this policy.

Education Support Professional

1. RETIREMENT INCENTIVE & ELIGIBILITY

- 1.1. To accommodate contracted education support professionals who elect to retire early and to comply with the requirements of the Age Discrimination in Employment Act, the following policy has been adopted.
- 1.2. A contracted education support professional of the ~~Alpine~~ **Aspen Peaks** School District shall receive the benefit if he/she:
 - (a) submits the written application form to the Superintendent of the District by February 1, of the contract year in which the contracted education support professional retires, (In the event the Utah State Legislature makes substantial changes to the service requirements or the amount of benefit for full retirement under the Utah State Retirement System, the deadline will be extended to April 1st.)
 - (b) is employed by the District as a contracted education support professional for the required time period immediately preceding retirement,
 - (c) retires at the end of a contract (although, for verified health problems, the Board may allow a contracted education support professional to retire prior to the end of a contract year and receive this benefit),
 - (d) agrees to, if requested by the District, substantiate the unreduced old-age insurance benefits (Social Security) and,
 - (e) they have not retired from another school district or state agency and that are not

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receiving benefits from those institutions, are eligible for ~~Alpine~~ **Aspen Peaks School** District retirement benefits. (f) meets one of the following criteria

2. STIPEND ELIGIBILITY

- 2.1. Education support professionals who have completed, immediately preceding retirement, a minimum of 15 contracted years of service (10 of which must be current and consecutive*) with ~~Alpine~~ **Aspen Peaks** School District, **(and/or its predecessor Alpine School District)** to qualify for a stipend, and are or will be, during the current contract year of retirement at least 60 years of age, or
- 2.2. Education support professionals who have completed, immediately preceding retirement, a minimum of 20 contracted years of service (10 of which must be current and consecutive*) with ~~Alpine~~ **Aspen Peaks** School District, **(and/or its predecessor Alpine School District)** to qualify for a stipend and have accumulated sufficient years of service under the Utah Retirement System rules to qualify for full unreduced pension benefits.** This does not include temporary retirement window rules.

3. STIPEND CALCULATION

- 3.1. Contracted education support professionals who qualify under this policy shall receive benefits as described below provided that any monthly, full social security benefits under the Social Security Act 42 U.S.C. (401 et seq.), which the contracted education support professional is eligible to receive, whether actually applied for and received or not, shall be incorporated into the stipends paid under this policy. The result that the amount paid by the District plus such full social security benefits the contracted education support professional is eligible to receive, shall equal the stipend amount described below:
 - 3.1.1. Contracted education support professionals retiring after January 1, 2006, will receive a stipend equal to 27% of the contracted education support professional's salary, multiplied by four, as if the

contracted education support professional had continued his/her, plus the insurance benefit as described in 4.0.

- 3.1.2. The benefit described in 3.1.1 will be paid out in a lump sum. The payment will be offset by unreduced Social Security benefits which the retired contracted education support professional is entitled to receive during the months for which the payments are made in a similar manner as described in Section 3.1.1 for stipend payments.
- 3.1.3. If death of the retired contracted education support professional receiving benefits should occur, insurance benefits for the eligible beneficiary shall terminate forty-five (45) days following the death, and stipend benefits shall be paid to the retired contracted education support professional's designated beneficiary or, if there is not a designated beneficiary, to the retired contracted education support professional's estate.

4. INSURANCE ELIGIBILITY- Including Post COBRA Benefits

- 4.1. Contracted education support professionals who have completed, immediately preceding retirement, a minimum of 20 years (15 of which must be current and consecutive) qualify for the 4, 5, or 6 years of retired insurance articulated in 5.0, and must meet either of the following criteria:
 - 4.1.1. have completed immediately preceding retirement, a minimum of 20 years of service with ~~Alpine~~ **Aspen Peaks** School District, **(and/or its predecessor Alpine School District)** (15 of which must be current and consecutive) and are, or will be, during the contract year of retirement, at least 60 years of age, or
 - 4.1.2. have completed immediately preceding retirement, a minimum of 20 years of service with ~~Alpine~~ **Aspen Peaks** School District, **(and/or its predecessor Alpine School District)** (15 of which must be current and consecutive) and have accumulated sufficient years of service under the Utah Retirement System rules to qualify for full, unreduced pension benefits**.

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5. RETIRED EDUCATION SUPPORT PROFESSIONAL INSURANCE BENEFIT

- 5.1. There are no retired insurance benefits for educators hired on or after March 1, 2006. The retired insurance benefits for educators and/or their eligible dependents hired before March 1, 2006 are as follows:
- 5.1.1.1. Education support professionals who have completed 1-10 years of service in ~~Alpine~~ **Aspen Peaks** School District, **(and/or its predecessor Alpine School District)** as of July 1, 2006, will be eligible for 4 years of post retirement insurance.
 - 5.1.1.2. Education support professionals who have completed 11-19 years of current consecutive experience in ~~Alpine~~ **Aspen Peaks** School District, **(and/or its predecessor Alpine School District)** as of July 1, 2006, will be eligible for 5 years of post-retirement insurance.
 - 5.1.1.3. Education support professionals who have completed 20 or more years of current consecutive experience in ~~Alpine~~ **Aspen Peaks** School District, **(and/or its predecessor Alpine School District)** as of July 1, 2006, will be eligible for 6 years of post-retirement insurance.
- 5.2. If the coverage in 4.1 expires before the retiree is eligible to join Medicare the retiree may purchase the District designated group health insurance at 106% the regular district rate, after exhausting any COBRA rights, until he/she is eligible to join Medicare. The payments for such extended coverage must be in advance and paid quarterly. The retiree must maintain continuous coverage, including any COBRA rights of purchase, with the District's designated group health insurance policies under this policy.
- 5.3. For those educators hired prior to July 1, 2000 the insurance coverage for the educator, spouse, and/or dependent in 6.0 will continue for the period of coverage regardless of eligibility to join Medicare. The insurance coverage for the spouse and/or dependents of those educators hired prior to July 1, 2000, who are eligible to join Medicare shall consist of a supplement to Medicare.

6. RETIRED EDUCATION SUPPORT PROFESSIONAL DEPENDENT INSURANCE BENEFIT: including post Cobra benefits.

- 6.1. Insurance benefits for spouse and/or dependents can be earned by contracted education support professionals who qualify for eligibility as defined in 4.0. The benefits for spouse and/or dependent coverage will be the same as for the employee as described in 5.0.
 - 6.1.1. The spouse and dependent coverage in 6.1 shall consist of the District-designated group insurance policies. If the dependent becomes eligible to join Medicare or is enrolled in any employer-sponsored health insurance plan or is eligible for another employer-sponsored health insurance plan that is fully funded by the employer, the benefits cease until the spouse is no longer eligible for coverage under the other plan and again applies for coverage under HIPPA. The insurance coverage for the dependent shall consist only of the District's supplement to Medicare.
 - 6.1.2. If the spouse and dependent coverage expires in 6.1, the spouse and dependent may purchase the District's designated health insurance policies at 106% of the regular district rate, after exhausting any COBRA rights, until they cease to become a dependent under health insurance rules or are eligible to join Medicare or another employee-sponsored health insurance plan. The payments for such extended coverage must be in advance and paid at least quarterly. The spouse or dependent must maintain continuous coverage, including any COBRA rights of purchase, with the District's designated group health insurance policies for benefits under this policy.
 - 6.1.3. For those contracted education support professionals hired prior to July 1, 2000, the insurance coverage for the employee, spouse, and/or dependent in 6.0 will continue for the period of coverage regardless of eligibility to join Medicare. The insurance coverage for the spouse and/or dependents of those education support

professionals hired prior to July 1, 2000, who are eligible to join Medicare shall consist of a supplement to Medicare.

- 6.2. Benefits of the early retirement incentive program provided by the District are independent of the Utah State Retirement System. Retirees should carefully consider the effect of early retirement as it relates to Social Security, State Retirement, Income Taxes, Medical and Life Insurance, etc.
- 6.3. Nothing in this policy should be construed to violate any rights an employee or dependent has under COBRA, ADEA, or similar law.
- 6.4. All retirees will participate in a special pay plan until the agreement is terminated by mutual agreement of the ~~Alpine~~ **Aspen Peaks** School District and the ~~Alpine~~ **Aspen Peaks** Education Support Professional Association. If an individual purchases years of service from the state, this shall be paid without going through the special pay plan.
 - 6.4.1. Calculations for the retirement incentive will be calculated once at the time of retirement. The largest amount allowable by IRS rules will be placed into the special pay plan each year until the total amount has been distributed.

7. POST-RETIREMENT INSURANCE FUND

- 7.1. The District shall establish a post-retirement fund to help meet OPEB (Other Post-Employment Benefits) requirements. This fund shall include, but not be limited to the following:
 - 7.1.1. Funds previously set aside for return to self-insured (approximately \$3,700,000).
 - 7.1.2. Other funds set aside as of September 1, 2007, to fund post-retirement insurance.
 - 7.1.3. The District's Social Security savings from participation in the special pay plan and from those who use the stipend to purchase additional service credit from the Utah Retirement System.
 - 7.1.4. Prescription subsidy payments from the Federal government.
 - 7.1.5. Additional contributions will be added as determined by the Board of Education.
 - 7.1.6. \$6,000,000 additional in the 2007-2008 school year.

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7.1.7. The District will provide the professional association representing the majority of the teachers, with an annual accounting of the fund by October 31, each year. As a minimum, this shall include contributions, interest, and withdrawals. *An approved leave of absence will not constitute a break in service if the educator returned immediately following the leave.

*An approved leave of absence will not constitute a break in service if the contracted employee returned immediately following the leave.

**Currently, this means to retire with 30 qualifying years of service at any age.

*** If any changes are made to retirement benefits in current policy that would affect current employees eligible for the benefits, the district will open a 30-day declaration window the year prior to the policy changes taking effect.

Board Approvals

- Negotiated: September 17, 1985; Negotiated Revision: August 19, 1986; August 11, 1987; June 27, 1989; October 9, 1990; August 25, 1993; August 24, 1994; July 26, 2000; June 2003; June 14, 2004; June 3, 2005; May, 2006; August, 2007; May 2008; April 2015; Board Reviewed: March 2009; Amended: April 2017; Revised specifications of retirement benefit for dependents May 2022; Negotiation Revised: May 2023; Negotiated Revised: June 2024

Procedures

No procedures have been established at this time.

Rules & Regulations

No rules & regulations have been established at this time.

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