

Board Meeting Documents
May 14, 2026

MINUTES OF THE BOARD MEETING – APRIL 30, 2026

The Board of Education of the Aspen Peaks School District met in a board meeting on Thursday, April 30, 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 20 others in attendance.

President Diane Knight conducted the meeting.

PLEDGE OF ALLEGIANCE

The Pledge of Allegiance was led by Heather Newall.

REVERENCE

Reverence was given by Heather Newall.

COMMUNITY COMMENTS

Danielle Asay - Highland resident, teaches ELD, French, Utah History @ Viewpoint Middle School, she is a volunteer for the Foreign Language Board and advocacy chair on the Dual Language Immersion Board. She spoke of supporting languages in our schools.

MINUTES

President Knight recommended the approval of the March 26, 2026 Study Session and Board Meeting minutes and the April 16, 2026 Work Session minutes. Board member Theler made the motion to approve the March 26, 2026 Study Session and Board Meeting minutes and the April 16, 2026 Work Session minutes, and it was seconded by Board member Hart. The Board voted in favor and the motion passed unanimously.

ROUTINE BUSINESS - Dr. Perkins reviewed the following two reports and recommended the approval of the reports.

1. Expenditure Detail Report/Claims
2. Enrollment Report

President Knight asked for a motion to approve the Expenditure Detail Report/Claims and the Enrollment Report. Board member Sparti made the motion to approve the Expenditure Detail Report/Claims and the Enrollment Report, and it was seconded by Board member Bonner. The Board voted in favor and the motion passed unanimously.

ACTION ITEMS: - Dr. Perkins reviewed the following three action items.

1. MOU for Intellectual Property - everything from the vision of learning, coherence map, East Shore. etc.. that has been produced by ASD can be used by all three of the new districts without consequence.
 - a. **President Knight asked for a motion to approve the MOU for Intellectual Property. Board member Bonner made the motion to approve the MOU for Intellectual Property, and it was seconded by Board member Brammer.**
 - b. Discussion
 - i. Board member Bonner - appreciates the manner in which the 3 districts have been working together. This MOU states that everything Alpine has produced can be used by the 3 new districts and once you make changes it becomes your own.
 - ii. Board member Theler - 115 years of ideas that have been revised and tweaked and we need to honor those ideas. It is fantastic that we can use these ideas.

- iii. Board President Knight - “we are building upon the shoulders of giants here.”
 - c. **The Board voted in favor and the motion passed unanimously.**
- 2. Resolution # 2026-004 URS Public Employees’ Retirement System - application must be completed so that Aspen Peaks can become an entity that utilizes URS.
 - a. **President Knight asked for a motion to adopt Resolution # 2026-004 URS Public Employees’ Retirement System. Board member Burrows made the motion to approve the Resolution # 2026-004 URS Public Employees’ Retirement System, and it was seconded by Board member Theler.**
 - b. Discussion - no comments
 - c. **The Board voted in favor and the motion passed unanimously.**
- 3. Resolution # 2026-005 Surplus Vehicles for Disposition - these are 23 vehicles that are no longer being used by our district
 - a. **President Knight asked for a motion to adopt Resolution # 2026-005 Surplus Vehicles for Disposition. Board member Hart made the motion to approve the Resolution # 2026-005 Surplus Vehicles for Disposition, and it was seconded by Board member Bonner.**
 - b. Discussion
 - i. Board member Bonner - commented on the need for air-conditioned SPED buses for our SPED students due to health reasons, new buses are replacing SPED buses without air-conditioning
 - ii. Board member Knight - spoke about our field trip to transportation, our buses have a long and useful life.
 - c. **The Board voted in favor and the motion passed unanimously.**

DISCUSSION ITEM: Diane Knight

- 1. Policies, Regulations, Procedures System - Policy 2231
 - a. Discussion
 - i. Board member Brammer - This is our “policy about policies”. This is the policy on how we write policy, initiate policy, regulate policy, procedures and protocols of policy. The changes we have made are in RED and/or have a strike through. Most of our changes have been name changes from Alpine to Aspen Peaks. In Section 4 a change was made on who can initiate a policy change. When we change a policy that change is sent to Dr. Perkins and any other body that needs to see the policy change(HR, Legal, etc..) then internal review prior to policy being brought forward. The process moving forward will be that we will bring a policy to a board meeting for discussion first then 2 weeks later at the next board meeting we will have an action item to approve the policy. This 2 weeks allows the public to review the policy and provide input/feedback prior to the approval. The policies that Alpine is currently using are working so we don’t need to change them just update them for the new district.
 - ii. Board member Sparti - Aspen Peaks is using the same numbering system as Alpine on our policies so there is no confusion when the district splits and employees are trying to locate a certain policy.
- 2. Early Retirement Policies
 - a. Administration - Policy 4752
 - i. Discussion
 - 1. Board member Theler - as an employee reaches benchmarks in their employment an employee has the opportunity to purchase years for early retirement. This policy benefits the retiree, new employee and the district. The policy was

- changed so that it states Aspen Peaks and its predecessor ASD years will be honored when calculating years of service.
2. Board member Brammer - We have heard lots of questions from employees. We want to address this policy first so that we could possibly alleviate some anxiety and honor commitments of ASD. This policy begins on page 68 of the board docs.
- b. Certified - Policy 4253
- i. Discussion
 1. Board member Hart - I am glad Aspen Peaks is extending this service forward and honoring our employees for the great work they have given in our district.
 2. Board member Brammer - this policy is found on page 79 of the board docs.
- c. Education Support Professionals - Policy 4415
- i. Discussion
 1. Board member Sparti - We want to get these policies out to our employees now to help alleviate some of the panic. As a Board we felt it was a high priority for us to communicate these policies to our employees. We hope this shows our intentions to support our employees. This policy is found on page 89 of the board docs.
 2. Superintendent Perkins stated that the proposed policies are on the Aspen Peaks School District website to allow employees to review them. He thanked the Board for their willingness to demonstrate their appreciation for our employees.
 3. Board President Knight commented that “we care about our employees, you are the heart of everything we do, and we want to take care of our employees”. President Knight stated that policies will be addressed as a discussion item and then 2 weeks later at the following board meeting they will be an action item for vote to allow time for feedback/input from our employees.

BOARD MEMBER REPORTS AND INFORMATION ITEMS

Board President Knight - I am thrilled and honored to be in this position and be able to set up Aspen Peaks School District. We are building upon the amazing foundation of Alpine School District. Due to a coin toss by the county commissioner some board members will serve a 5 year term and some will serve a 3 year term so we are just barely getting started.

Board member Bonner - I am grateful for the people behind the scenes that keep our school district running. Today I was reminded of this as we visited the Transportation department. There are a lot of things that go into keeping our kids safe and getting them to school.

Board member Burrows - We have had amazing school visits. It is so fun to be in the schools and see the amazing things that are happening.

Board President Knight - We will see ALL schools. If we haven't visited yet we will. President Knight gave a shout out to our Nutrition Service workers and to ALL employees that work in our schools and make them run.

Board member Sparti - Our Gratitude and Listening Tours have been a great opportunity for the community to meet and interact with our Board, Superintendent and Cabinet members and discuss great things that are happening and things that you would like to see happen in our district.

Board member Hart - I have loved the tour visits. Please bring ideas to us and share with us what you feel are the greatest needs of our district.

Board President Knight - We care about you, we want to hear what is important to you.

ADJOURNMENT

On motion by Board member Bonner and seconded by Board member Sparti, the meeting adjourned into a closed meeting to discuss personnel, property or litigation issues at 6:37 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 – April 30, 2026

The Board of Education of the Aspen Peaks School District met in a closed session on Thursday, April 30, 2026 at 6:51PM. 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 and Business Administrator Bea Twede.

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

ADJOURNMENT

On motion by Board member Bonner and seconded by Board member Burrows, the meeting adjourned at 8:27 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 BOARD MEETING – MAY 7, 2026

The Board of Education of the Aspen Peaks School District met in a board meeting on Thursday, May 7, 2026, at 7:34 PM. The board meeting took place in the cafeteria of Viewpoint Middle School, located at 211 West Traverse Terrace, Lehi, UT 84043.

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

Also present: Superintendent Perkins and Business Administrator Bea Twede. There were approximately 4 others in attendance.

President Diane Knight conducted the meeting.

PLEDGE OF ALLEGIANCE

The Pledge of Allegiance was led by Superintendent Perkins.

REVERENCE

Reverence was given by Board President Diane Knight.

COMMUNITY COMMENTS - no comments

DISCUSSION/ACTION ITEMS:

1. Alpine School District Truth in Taxation Consideration

Board President Knight commented Truth in Taxation is a high impact issue. As a Board we want to be intentional in our decisions. Early this week it came to our attention that we need to act quickly on this issue, hence this board meeting was called for tonight. We are assembled here to have a discussion about Truth in Taxation.

Bea Twede gave an overview of Truth in Taxation, and said we should keep in mind a few important principles:

- Revenue Neutrality - Each year the county assessor under the jurisdiction of the Utah State Tax Commission calculates a certified tax rate
- Certified tax rate composed of several different levies.
- Tax rate is calculated to generate the same revenue as the prior year excluding any new growth.
- No adjustment for inflation is included in this calculation.
- Increments are the measuring unit for the tax rate.
- Each school district needs to maintain 20 qualifying tax increments to maximize state guaranteed funding.
- It is not all or nothing if we fall below the 20 increments, but if we don't maintain the 20 increments we do lose out on some of the tax funding.
- State code as we talk about the 20 increments has a "hold harmless" period of time if we fall below the 20 increments due to revenue neutrality. We can look back on the 3 previous years and use those previous tax levels from those years so that we don't lose out on the tax guaranteed funding.
- If in tax year 2027 Aspen Peaks falls below the 20 increments, Aspen Peaks will use the highest rate of tax in year 2024, 2025, or 2026 from ASD rates to determine their "hold harmless" combined rate in year 2027. The highest of those rates was in 2024 at a rate of 23.66 increments. She admonished us to consider this as we move forward in our discussion about TnT tonight.

Board member discussion

Board member Bonner read a statement from board member Hart who was unable to attend the meeting. Board member Hart doesn't support the ASD TnT for 2 reasons: first, we don't have a specific purpose for the increase that could be implemented, and there is a lot that we don't know yet about our budget and operations for this coming year. He would hate to ask the tax payers for their funds without a specific plan as to where we would use

their money. Second, he is concerned with the overlap of our local municipalities who are also seeking tax increases. It would be too much for many in our community.

Board President Knight stated that there has been confusion about what the Aspen Peaks board would be asking for. We need to make a decision by May 12.

Board member Brammer stated that she had contacted the ASD board members and asked them a couple questions about TnT. She asked them if a majority yes vote would mean that Aspen Peaks would consider letting ASD move forward with the TnT process and look into the tax increments. Or, does the majority yes mean that we want ASD to act for us as Aspen Peaks in TnT this year. Her responses from ASD were mostly the second option. She stated that the bill that was passed was to give more notice, to be more transparent, to have more meaningful processes and provide a better way for tax payers to weigh in when their taxes are going up. She said the whole process is being rushed and that she would be a no vote today so that we can honor the full TnT process and so everyone has an opportunity to participate.

Board member Bonner stated that she dislikes the way the TnT process works. The process states you must indicate in May if you are going to pursue/start the process in May and you don't even know what the new rate will be until July. Your budget doesn't get passed until July and you don't even vote if you are going to do the TnT process until August. It is a tricky process because she wants to see the rate before she knows if she wants to change the rate. She feels it is hard to make the decision to start the process in May when you don't know what the new rate is going to be. She feels the problem with not putting the information out and opening the process in May is that you can't reverse the decision and are closing the door on TnT. She doesn't have an opinion as to whether she is willing to increase tax in August because she doesn't know what the rate is going to be yet. But she doesn't want to close the door now, so she would be in support of putting out a notice so we can make the choice in July once the data is available.

Board member Sparti stated that he asked Superintendent Perkins and BA Bea Twede if the Board voted yes today would that forfeit the right to vote once ASD pushed this forward? It appears the answer is yes. A yes vote today authorizes ASD to operate on our behalf to pursue TnT. If we vote yes, we lose all say in what will happen with TnT. He asked Bea what our current rate was; it is around 20.4. Follow up question: if we fall below in 2027 we have a grace period and if the rate drops we could make an emergency move and take an increment from capital and move it to operations. We have only existed for 6 months, we did TnT last year, we don't have our boundary study done yet, we don't have all our financials for next year done yet, we don't know what our financial priorities are going to be and how we are going to set those. The other question is: can we do TnT next year? We don't have the answers to any of these questions yet. He feels it is premature to move forward and say yes to TnT, and ask for money when we can't pin point exactly what we are going to do with the money due to unknown financials. It is bad governance, bad policy to just push something forward, because it is premature.

Board member Burrows stated that TnT is new and she didn't realize that she had to make a decision about it so soon. She is still gathering information and wishes she had more time. She wants to be a good community member and wants all 3 districts to succeed. She wants to be a team player with the other districts and our cities. She reached out to the local cities to see if they would be pursuing TnT. Some cities are pursuing TnT, one is not and some are undecided. It is important to her to not put too much on our community members. She would love extra time to work with our cities and collaborate with them so that if they are pursuing TnT then Aspen Peaks would not pursue TnT in the same year. We need to work together hand in hand. She is still in an information gathering state at the moment and doesn't feel she could vote either way at this point.

Board member Theler has some reservations about the timing. Do we have specific plans for the TnT funds; where would we use them? We can always put money to use, but the timing worries him. This came up all of a sudden, we need to have a compelling reason to move forward. He has significant concerns for a variety of reasons. He could only vote yes if there is a strong consensus with the Aspen Peaks Board and only with a tight increment cap. At this point he is still weighing options but if there is a strong consensus with our board he could go along with it.

Board member Brammer complimented ASD Board members and leadership on the way they have worked since the vote was passed to split. She complimented the work they had done to move forward with the split and prepare for July 2027 with the needs of all 3 districts. She is so grateful for the funds that have been given to the 3 new districts to help with their individual needs. Due to the allocated funds we were given, we are under budget. For that reason she feels we need to pause on TnT because until 48 hours ago, there was no talk of TnT. We need to be true to what we said to our communities when we were running for office as potential school board members.

Board President Knight asked if anyone had a motion.

Board member Sparti made a motion to not move forward in asking ASD to consider Truth in Taxation.

Board member Brammer seconded the motion. The vote went as follows:

YES votes - Board members: Theler, Sparti, Brammer

NO votes - Board members: Bonner, Burrows, Knight

Board member Hart was not present so he didn't vote.

The vote was 3-3 so no majority. MOTION FAILED, no action taken.

ADJOURNMENT

On motion by Board member Sparti and seconded by Board member Bonner, the meeting adjourned at 8:14 PM. The Board members who voted in favor were President Diane Knight, Vice President Amber Bonner, Nicki Brammer, Jeanne-Marie Burrows, Steve Sparti, and Jason Theler. The vote was unanimous.

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	\$1,840,686	\$1,840,686	\$93,794	\$1,746,892	5.10%
	Legal Services	\$0	\$2,000	\$2,000	\$0	\$2,000	0.00%
	Superintendent	\$0	\$143,219	\$143,219	\$77,327	\$65,892	53.99%
	District Leadership Team	\$0	\$15,230	\$15,230	\$15,644	(\$414)	100.00%
	Business Administrator	\$0	\$40,558	\$40,558	\$18,921	\$21,637	46.65%
	Public Relations	\$0	\$42,748	\$42,748	\$2,554	\$40,194	5.97%
	Personnel Services	\$0	\$6,538	\$6,538	\$2,608	\$3,930	39.90%
	Technology Services	\$0	\$10,041	\$10,041	\$8,471	\$1,570	84.37%
	Other Sources & Uses	\$0	(\$2,101,020)	(\$2,101,020)	\$0	(\$2,101,020)	0.00%
Expenditures	Total	\$0	\$0	\$0	\$219,320	(\$219,320)	0.00%

Financial Report - Fund 35 - Capital Projects 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>
Expenditures	Instruction	\$0	\$20,000	\$20,000	\$0	\$20,000	0.00%
	Technology Services	\$0	\$276,586	\$276,586	\$2,694	\$273,892	0.97%
	Land Improvement	\$0	\$10,000,000	\$10,000,000	\$2,250	\$9,997,750	0.02%
	Equipment Services	\$0	\$14,390	\$14,390	\$242	\$14,148	1.68%
	Other Sources & Uses	\$0	(\$10,310,976)	(\$10,310,976)	\$0	(\$10,310,976)	0.00%
Expenditures	Total	\$0	\$0	\$0	\$5,186	(\$5,186)	0.00%

Expenditure Detail

Income Statement by Program

Report Description: 1.0 Income Stmt by Program Account Year: 26 Account Periods: 00 - 10 Dates: 07/01/2025 - 04/30/2026 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
04/30/2026	043026A1	26009538	2U - April All		12,095.98
		Total Payroll:			\$60,479.90
		Ending Balance:	\$77,672.00	\$0.00	\$17,192.10
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
04/30/2026	043026A1	26009538	2U - April All		919.09
		Total Payroll:			\$4,601.67
		Ending Balance:	\$5,942.00	\$0.00	\$1,340.33

Expenditure Detail

Income Statement by Program

Report Description: 1.0 Income Stmt by Program Account Year: 26 Account Periods: 00 - 10 Dates: 07/01/2025 - 04/30/2026 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	
04/30/2026	043026A1	26009538	2U - April All			30.22	
				Total Payroll:			\$151.16
				Ending Balance:	\$194.00	\$0.00	\$42.84
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	
04/30/2026	043026A1	26009538	2U - April All			5,385.48	
				Total Payroll:			\$14,363.70
Journal Entries							
Date	Reference	Batch	Description				
04/30/2026	152925	26009867	OPEB Correction for Board Char			-1,050.00	
				Total Journal Entries:			-\$1,050.00
				Ending Balance:	\$18,900.00	\$0.00	\$5,586.30

Expenditure Detail

Income Statement by Program

Report Description: 1.0 Income Stmt by Program Account Year: 26 Account Periods: 00 - 10 Dates: 07/01/2025 - 04/30/2026 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
04/30/2026	043026A1	26009538	2U - April All		5.98
		Total Payroll:			\$14.95
		Ending Balance:	\$21.00	\$0.00	\$14.95
1-92 Payroll Expenditures					
			\$102,729.00	\$0.00	\$78,561.38
					\$24,167.62
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

ALPINE SCHOOL DISTRICT

Report Description: 1.0 Income Stmt by Program Account Year: 26 Account Periods: 00 - 10 Dates: 07/01/2025 - 04/30/2026 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 - 10 Dates: 07/01/2025 - 04/30/2026 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	
04/02/2026	151802	26008855	92066 - Community Stickers						73.00	
04/14/2026	151894	26009102	WRONG ACCT APSD TO APSD FOR DO						-133.52	
						Total Journal Entries:			\$230.17	
						Ending Balance:	\$12,000.00	\$0.00	\$6,943.89	\$5,056.11

Expenditure Detail

Income Statement by Program

Report Description: 1.0 Income Stmt by Program Account Year: 26 Account Periods: 00 - 10 Dates: 07/01/2025 - 04/30/2026 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			
04/22/2026	13475	26009432	APSD Budget Revision_April				-20,000.00			
						Total Budget Entries:	\$5,000.00			
						Ending Balance:	\$5,000.00	\$0.00	\$0.00	\$5,000.00

Expenditure Detail

Income Statement by Program

Report Description: 1.0 Income Stmt by Program Account Year: 26 Account Periods: 00 - 10 Dates: 07/01/2025 - 04/30/2026 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		
Journal Entries										
Date	Reference	Batch	Description							
04/14/2026	151894	26009102	WRONG ACCT APSD TO APSD FOR DO					-139.14		
						Total Journal Entries:		-\$139.14		
						Ending Balance:	\$200.00	\$0.00	\$0.00	\$200.00
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						\$1,739,957.00	\$0.00	\$15,232.66	\$1,724,724.34	
2-EXP Total Expenditures & Other Uses						\$1,842,686.00	\$0.00	\$93,794.04	\$1,748,891.96	
Net (Income)/Loss						\$1,842,686.00	\$0.00	\$93,794.04	\$1,748,891.96	

Expenditure Detail

Income Statement by Program

Report Description: 1.0 Income Stmt by Program Account Year: 26 Account Periods: 00 - 10 Dates: 07/01/2025 - 04/30/2026 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		
04/30/2026	043026A1	26009538	2U - April All				13,000.00		
					Total Payroll:		\$39,000.00		
					Ending Balance:	\$65,000.00	\$0.00	\$39,000.00	\$26,000.00
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				
04/22/2026	13475	26009432	APSD Budget Revision_April		19,500.00				
					Total Budget Entries:	\$29,933.00			
Payroll									
Date	Reference	Batch	Description						
03/31/2026	033126A1	26008481	2Q - March All				8,540.41		
04/30/2026	043026A1	26009538	2U - April All				7,651.66		
					Total Payroll:		\$16,192.07		
					Ending Balance:	\$29,933.00	\$0.00	\$16,192.07	\$13,740.93
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				
04/22/2026	13475	26009432	APSD Budget Revision_April		5,500.00				
					Total Budget Entries:	\$22,616.00			
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		
04/30/2026	043026A1	26009538	2U - April All				4,685.86		
					Total Payroll:		\$12,523.08		
					Ending Balance:	\$22,616.00	\$0.00	\$12,523.08	\$10,092.92

Expenditure Detail

Income Statement by Program

Report Description: 1.0 Income Stmt by Program Account Year: 26 Account Periods: 00 - 10 Dates: 07/01/2025 - 04/30/2026 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
Budget Entries							
Date	Reference	Batch	Description				
03/31/2026	13415	26008770	Fund 11 APSD Approved Budget	5,771.00			
04/22/2026	13475	26009432	APSD Budget Revision_April	1,500.00			
				Total Budget Entries:	\$7,271.00		
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	
04/30/2026	043026A1	26009538	2U - April All			1,506.16	
				Total Payroll:		\$4,049.59	
				Ending Balance:	\$7,271.00	\$0.00	\$3,221.41
26.11.099.9001.2321.0230.000000.00		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	189.00			
04/22/2026	13475	26009432	APSD Budget Revision_April	100.00			
				Total Budget Entries:	\$289.00		
Payroll							
Date	Reference	Batch	Description				
02/27/2026	022726A1	26007422	2L - February			32.55	
03/31/2026	033126A1	26008481	2Q - March All			53.90	
04/30/2026	043026A1	26009538	2U - April All			51.68	
				Total Payroll:		\$138.13	
				Ending Balance:	\$289.00	\$0.00	\$150.87
26.11.099.9001.2321.0240.000000.00		Health & Accident Ins.					
				Beginning Balance:	\$0.00	\$0.00	\$0.00
Budget Entries							
Date	Reference	Batch	Description				
04/22/2026	13475	26009432	APSD Budget Revision_April	11,000.00			
				Total Budget Entries:	\$11,000.00		
Payroll							
Date	Reference	Batch	Description				
03/31/2026	033126A1	26008481	2Q - March All			2,713.62	
04/30/2026	043026A1	26009538	2U - April All			2,433.78	
				Total Payroll:		\$5,147.40	
				Ending Balance:	\$11,000.00	\$0.00	\$5,852.60

Expenditure Detail

Income Statement by Program

ALPINE SCHOOL DISTRICT

Report Description: 1.0 Income Stmt by Program Account Year: 26 Account Periods: 00 - 10 Dates: 07/01/2025 - 04/30/2026 Cutoff Date:

Account	Account Description	Budget	Encumbrance	Expenditures	Available
	2-EXP Total Expenditures & Other Uses	\$143,219.00	\$0.00	\$77,327.47	\$65,891.53
	Net (Income)/Loss	\$143,219.00	\$0.00	\$77,327.47	\$65,891.53

Expenditure Detail

Income Statement by Program

Report Description: 1.0 Income Stmt by Program Account Year: 26 Account Periods: 00 - 10 Dates: 07/01/2025 - 04/30/2026 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		
04/30/2026	043026A1	26009538	2U - April All				7,250.00		
					Total Payroll:			\$14,500.00	
					Ending Balance:	\$29,000.00	\$0.00	\$14,500.00	\$14,500.00

Expenditure Detail

Income Statement by Program

Report Description: 1.0 Income Stmt by Program Account Year: 26 Account Periods: 00 - 10 Dates: 07/01/2025 - 04/30/2026 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		
04/30/2026	043026A1	26009538	2U - April All				1,645.03		
					Total Payroll:		\$3,290.06		
					Ending Balance:	\$5,516.00	\$0.00	\$3,290.06	\$2,225.94
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		
04/30/2026	043026A1	26009538	2U - April All				547.23		
					Total Payroll:		\$1,094.46		
					Ending Balance:	\$2,219.00	\$0.00	\$1,094.46	\$1,124.54
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		
04/30/2026	043026A1	26009538	2U - April All				18.17		
					Total Payroll:		\$36.34		
					Ending Balance:	\$73.00	\$0.00	\$36.34	\$36.66
1-92 Payroll Expenditures						\$36,808.00	\$0.00	\$18,920.86	\$17,887.14

Expenditure Detail

Income Statement by Program

Report Description: 1.0 Income Stmt by Program Account Year: 26 Account Periods: 00 - 10 Dates: 07/01/2025 - 04/30/2026 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
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
26.11.099.9002.2510.0581.000000.00	Professional Development				
		Beginning Balance:	\$0.00	\$0.00	\$0.00
Budget Entries					
Date	Reference	Batch	Description		
03/31/2026	13415	26008770	Fund 11 APSD Approved Budget	1,000.00	
				Total Budget Entries:	\$1,000.00
				Ending Balance:	\$1,000.00
26.11.099.9002.2510.0610.000000.00	Materials And Supplies				
		Beginning Balance:	\$0.00	\$0.00	\$0.00
Budget Entries					
Date	Reference	Batch	Description		
03/31/2026	13415	26008770	Fund 11 APSD Approved Budget	1,500.00	
				Total Budget Entries:	\$1,500.00
				Ending Balance:	\$1,500.00
26.11.099.9002.2510.0616.000000.00	Printing				
		Beginning Balance:	\$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
2-91 Nonpayroll Expenditures				\$3,750.00	\$0.00
2-EXP Total Expenditures & Other Uses				\$40,558.00	\$0.00
Net (Income)/Loss				\$40,558.00	\$0.00

Expenditure Detail

Income Statement by Program

Report Description: 1.0 Income Stmt by Program Account Year: 26 Account Periods: 00 - 10 Dates: 07/01/2025 - 04/30/2026 Cutoff Date:

Account				Account Description	Budget	Encumbrance	Expenditures	Available	
26.11.099.9003.2329.0114.000000.00				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			
Payroll									
Date	Reference	Batch	Description						
04/30/2026	043026A1	26009538	2U - April All				2,000.00		
					Total Payroll:		\$2,000.00		
					Ending Balance:	\$2,000.00	\$0.00	\$2,000.00	\$0.00

Expenditure Detail

Income Statement by Program

Report Description: 1.0 Income Stmt by Program Account Year: 26 Account Periods: 00 - 10 Dates: 07/01/2025 - 04/30/2026 Cutoff Date:

Account				Account Description	Budget	Encumbrance	Expenditures	Available	
26.11.099.9003.2329.0210.000000.00				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			380.00			
					Total Budget Entries:	\$380.00			
Payroll									
Date	Reference	Batch	Description						
04/30/2026	043026A1	26009538	2U - April All				453.80		
					Total Payroll:		\$453.80		
					Ending Balance:	\$380.00	\$0.00	\$453.80	-\$73.80
26.11.099.9003.2329.0220.000000.00				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			153.00			
					Total Budget Entries:	\$153.00			
Payroll									
Date	Reference	Batch	Description						
04/30/2026	043026A1	26009538	2U - April All				149.50		
					Total Payroll:		\$149.50		
					Ending Balance:	\$153.00	\$0.00	\$149.50	\$3.50
26.11.099.9003.2329.0230.000000.00				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			5.00			
					Total Budget Entries:	\$5.00			
Payroll									
Date	Reference	Batch	Description						
04/30/2026	043026A1	26009538	2U - April All				5.02		
					Total Payroll:		\$5.02		
					Ending Balance:	\$5.00	\$0.00	\$5.02	-\$0.02
1-92 Payroll Expenditures						\$2,538.00	\$0.00	\$2,608.32	-\$70.32
2-EXP Total Expenditures & Other Uses						\$2,538.00	\$0.00	\$2,608.32	-\$70.32
Net (Income)/Loss						\$2,538.00	\$0.00	\$2,608.32	-\$70.32

Expenditure Detail

Income Statement by Program

ALPINE SCHOOL DISTRICT

Report Description: 1.0 Income Stmt by Program Account Year: 26 Account Periods: 00 - 10 Dates: 07/01/2025 - 04/30/2026 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			
Payroll									
Date	Reference	Batch	Description						
04/30/2026	043026A1	26009538	2U - April All				2,000.00		
					Total Payroll:		\$2,000.00		
					Ending Balance:	\$2,000.00	\$0.00	\$2,000.00	\$0.00
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			
Payroll									
Date	Reference	Batch	Description						
04/30/2026	043026A1	26009538	2U - April All				2,000.00		
					Total Payroll:		\$2,000.00		
					Ending Balance:	\$2,000.00	\$0.00	\$2,000.00	\$0.00

Expenditure Detail

Income Statement by Program

Report Description: 1.0 Income Stmt by Program Account Year: 26 Account Periods: 00 - 10 Dates: 07/01/2025 - 04/30/2026 Cutoff Date:

Account				Account Description	Budget	Encumbrance	Expenditures	Available	
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			
Payroll									
Date	Reference	Batch	Description						
04/30/2026	043026A1	26009538	2U - April All				907.60		
					Total Payroll:		\$907.60		
					Ending Balance:	\$761.00	\$0.00	\$907.60	-\$146.60
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			
Payroll									
Date	Reference	Batch	Description						
04/30/2026	043026A1	26009538	2U - April All				296.92		
					Total Payroll:		\$296.92		
					Ending Balance:	\$306.00	\$0.00	\$296.92	\$9.08
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			
Payroll									
Date	Reference	Batch	Description						
04/30/2026	043026A1	26009538	2U - April All				10.02		
					Total Payroll:		\$10.02		
					Ending Balance:	\$10.00	\$0.00	\$10.02	-\$0.02
1-92 Payroll Expenditures						\$5,077.00	\$0.00	\$5,214.54	-\$137.54
2-EXP Total Expenditures & Other Uses						\$5,077.00	\$0.00	\$5,214.54	-\$137.54
Net (Income)/Loss						\$5,077.00	\$0.00	\$5,214.54	-\$137.54

Expenditure Detail

Income Statement by Program

Report Description: 1.0 Income Stmt by Program Account Year: 26 Account Periods: 00 - 10 Dates: 07/01/2025 - 04/30/2026 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			
Payroll									
Date	Reference	Batch	Description						
04/30/2026	043026A1	26009538	2U - April All				2,000.00		
					Total Payroll:			\$2,000.00	
					Ending Balance:	\$2,000.00	\$0.00	\$2,000.00	\$0.00

Expenditure Detail

Income Statement by Program

Report Description: 1.0 Income Stmt by Program Account Year: 26 Account Periods: 00 - 10 Dates: 07/01/2025 - 04/30/2026 Cutoff Date:

Account				Account Description	Budget	Encumbrance	Expenditures	Available	
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			
Payroll									
Date	Reference	Batch	Description						
04/30/2026	043026A1	26009538	2U - April All				453.80		
					Total Payroll:		\$453.80		
					Ending Balance:	\$380.00	\$0.00	\$453.80	-\$73.80
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			
Payroll									
Date	Reference	Batch	Description						
04/30/2026	043026A1	26009538	2U - April All				149.62		
					Total Payroll:		\$149.62		
					Ending Balance:	\$153.00	\$0.00	\$149.62	\$3.38
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			
Payroll									
Date	Reference	Batch	Description						
04/30/2026	043026A1	26009538	2U - April All				5.01		
					Total Payroll:		\$5.01		
					Ending Balance:	\$5.00	\$0.00	\$5.01	-\$0.01
1-92 Payroll Expenditures						\$2,538.00	\$0.00	\$2,608.43	-\$70.43
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	\$2,608.43	\$3,929.57

Expenditure Detail

Income Statement by Program

ALPINE SCHOOL DISTRICT

Report Description: 1.0 Income Stmt by Program Account Year: 26 Account Periods: 00 - 10 Dates: 07/01/2025 - 04/30/2026 Cutoff Date:

Account	Account Description	Budget	Encumbrance	Expenditures	Available
Net (Income)/Loss		\$6,538.00	\$0.00	\$2,608.43	\$3,929.57

Expenditure Detail

Income Statement by Program

Report Description: 1.0 Income Stmt by Program Account Year: 26 Account Periods: 00 - 10 Dates: 07/01/2025 - 04/30/2026 Cutoff Date:

Account				Account Description	Budget	Encumbrance	Expenditures	Available	
26.11.099.9008.2329.0210.000000.00				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			380.00			
					Total Budget Entries:	\$380.00			
Payroll									
Date	Reference	Batch	Description						
04/30/2026	043026A1	26009538	2U - April All				453.80		
					Total Payroll:		\$453.80		
					Ending Balance:	\$380.00	\$0.00	\$453.80	-\$73.80
26.11.099.9008.2329.0220.000000.00				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			153.00			
					Total Budget Entries:	\$153.00			
Payroll									
Date	Reference	Batch	Description						
04/30/2026	043026A1	26009538	2U - April All				150.61		
					Total Payroll:		\$150.61		
					Ending Balance:	\$153.00	\$0.00	\$150.61	\$2.39
26.11.099.9008.2329.0230.000000.00				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			5.00			
					Total Budget Entries:	\$5.00			
Payroll									
Date	Reference	Batch	Description						
04/30/2026	043026A1	26009538	2U - April All				5.01		
					Total Payroll:		\$5.01		
					Ending Balance:	\$5.00	\$0.00	\$5.01	-\$0.01
1-92 Payroll Expenditures						\$2,538.00	\$0.00	\$2,609.42	-\$71.42
2-EXP Total Expenditures & Other Uses						\$2,538.00	\$0.00	\$2,609.42	-\$71.42
Net (Income)/Loss						\$2,538.00	\$0.00	\$2,609.42	-\$71.42

Expenditure Detail

Income Statement by Program

ALPINE SCHOOL DISTRICT

Report Description: 1.0 Income Stmt by Program Account Year: 26 Account Periods: 00 - 10 Dates: 07/01/2025 - 04/30/2026 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			
Payroll									
Date	Reference	Batch	Description						
04/30/2026	043026A1	26009538	2U - April All				2,000.00		
					Total Payroll:		\$2,000.00		
					Ending Balance:	\$2,000.00	\$0.00	\$2,000.00	\$0.00
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			
04/22/2026	13475	26009432	APSD Budget Revision_April			5,760.00			
					Total Budget Entries:	\$12,000.00			
					Ending Balance:	\$12,000.00	\$0.00	\$0.00	\$12,000.00

Expenditure Detail

Income Statement by Program

Report Description: 1.0 Income Stmt by Program Account Year: 26 Account Periods: 00 - 10 Dates: 07/01/2025 - 04/30/2026 Cutoff Date:

Account		Account Description		Budget	Encumbrance	Expenditures	Available
26.11.099.9009.2560.0210.000000.00		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	1,567.00			
04/22/2026	13475	26009432	APSD Budget Revision_April	1,100.00			
				Total Budget Entries:	\$2,667.00		
Payroll							
Date	Reference	Batch	Description				
04/30/2026	043026A1	26009538	2U - April All			396.60	
				Total Payroll:		\$396.60	
				Ending Balance:	\$2,667.00	\$0.00	\$396.60
26.11.099.9009.2560.0220.000000.00		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	630.00			
04/22/2026	13475	26009432	APSD Budget Revision_April	441.00			
				Total Budget Entries:	\$1,071.00		
Payroll							
Date	Reference	Batch	Description				
04/30/2026	043026A1	26009538	2U - April All			152.38	
				Total Payroll:		\$152.38	
				Ending Balance:	\$1,071.00	\$0.00	\$152.38
26.11.099.9009.2560.0230.000000.00		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	21.00			
04/22/2026	13475	26009432	APSD Budget Revision_April	14.00			
				Total Budget Entries:	\$35.00		
Payroll							
Date	Reference	Batch	Description				
04/30/2026	043026A1	26009538	2U - April All			5.01	
				Total Payroll:		\$5.01	
				Ending Balance:	\$35.00	\$0.00	\$5.01
1-92 Payroll Expenditures					\$17,773.00	\$0.00	\$2,553.99
							\$15,219.01

Expenditure Detail

Income Statement by Program

ALPINE SCHOOL DISTRICT

Report Description: 1.0 Income Stmt by Program Account Year: 26 Account Periods: 00 - 10 Dates: 07/01/2025 - 04/30/2026 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				
04/22/2026	13475	26009432	APSD Budget Revision_April		-25,025.00				
					Total Budget Entries:	\$24,975.00			
					Ending Balance:	\$24,975.00	\$0.00	\$0.00	\$24,975.00
2-91 Nonpayroll Expenditures					\$24,975.00	\$0.00	\$0.00	\$24,975.00	
2-EXP Total Expenditures & Other Uses					\$42,748.00	\$0.00	\$2,553.99	\$40,194.01	
Net (Income)/Loss					\$42,748.00	\$0.00	\$2,553.99	\$40,194.01	

Expenditure Detail

Income Statement by Program

Report Description: 1.0 Income Stmt by Program Account Year: 26 Account Periods: 00 - 10 Dates: 07/01/2025 - 04/30/2026 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			
Payroll									
Date	Reference	Batch	Description						
04/30/2026	043026A1	26009538	2U - April All				4,000.00		
					Total Payroll:			\$4,000.00	
					Ending Balance:	\$4,000.00	\$0.00	\$4,000.00	\$0.00

Expenditure Detail

Income Statement by Program

Report Description: 1.0 Income Stmt by Program Account Year: 26 Account Periods: 00 - 10 Dates: 07/01/2025 - 04/30/2026 Cutoff Date:

Account				Account Description	Budget	Encumbrance	Expenditures	Available	
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			
Payroll									
Date	Reference	Batch	Description						
04/30/2026	043026A1	26009538	2U - April All				907.60		
					Total Payroll:		\$907.60		
					Ending Balance:	\$761.00	\$0.00	\$907.60	-\$146.60
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			
Payroll									
Date	Reference	Batch	Description						
04/30/2026	043026A1	26009538	2U - April All				293.98		
					Total Payroll:		\$293.98		
					Ending Balance:	\$306.00	\$0.00	\$293.98	\$12.02
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			
Payroll									
Date	Reference	Batch	Description						
04/30/2026	043026A1	26009538	2U - April All				10.03		
					Total Payroll:		\$10.03		
					Ending Balance:	\$10.00	\$0.00	\$10.03	-\$0.03
1-92 Payroll Expenditures						\$5,077.00	\$0.00	\$5,211.61	-\$134.61
2-EXP Total Expenditures & Other Uses						\$5,077.00	\$0.00	\$5,211.61	-\$134.61
Net (Income)/Loss						\$5,077.00	\$0.00	\$5,211.61	-\$134.61

Expenditure Detail

Income Statement by Program

Report Description: 1.0 Income Stmt by Program Account Year: 26 Account Periods: 00 - 10 Dates: 07/01/2025 - 04/30/2026 Cutoff Date:

Account				Account Description	Budget	Encumbrance	Expenditures	Available	
26.11.099.9035.2580.0114.000000.00				Administrator					
					Beginning Balance:	\$0.00	\$0.00	\$0.00	\$0.00
Budget Entries									
Date	Reference	Batch	Description						
04/24/2026	13484	26009504	Move 9035 Administrator Budget			2,000.00			
					Total Budget Entries:	\$2,000.00			
Payroll									
Date	Reference	Batch	Description						
04/30/2026	043026A1	26009538	2U - April All				2,000.00		
					Total Payroll:		\$2,000.00		
					Ending Balance:	\$2,000.00	\$0.00	\$2,000.00	\$0.00
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		
04/30/2026	043026A1	26009538	2U - April All				1,519.36		
					Total Payroll:		\$4,509.41		
					Ending Balance:	\$5,757.00	\$0.00	\$4,509.41	\$1,247.59

Expenditure Detail

Income Statement by Program

Report Description: 1.0 Income Stmt by Program Account Year: 26 Account Periods: 00 - 10 Dates: 07/01/2025 - 04/30/2026 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	\$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		
04/30/2026	043026A1	26009538	2U - April All				798.54		
					Total Payroll:			\$1,462.38	
					Ending Balance:	\$1,688.00	\$0.00	\$1,462.38	\$225.62
26.11.099.9035.2580.0220.000000.00				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		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		
04/30/2026	043026A1	26009538	2U - April All				262.55		
					Total Payroll:			\$483.08	
					Ending Balance:	\$576.00	\$0.00	\$483.08	\$92.92
26.11.099.9035.2580.0230.000000.00				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		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		
04/30/2026	043026A1	26009538	2U - April All				8.80		
					Total Payroll:			\$16.28	
					Ending Balance:	\$20.00	\$0.00	\$16.28	\$3.72
1-92 Payroll Expenditures						\$10,041.00	\$0.00	\$8,471.15	\$1,569.85

Expenditure Detail

Income Statement by Program

ALPINE SCHOOL DISTRICT

Report Description: 1.0 Income Stmt by Program Account Year: 26 Account Periods: 00 - 10 Dates: 07/01/2025 - 04/30/2026 Cutoff Date:

Account	Account Description	Budget	Encumbrance	Expenditures	Available
	2-EXP Total Expenditures & Other Uses	\$10,041.00	\$0.00	\$8,471.15	\$1,569.85
	Net (Income)/Loss	\$10,041.00	\$0.00	\$8,471.15	\$1,569.85

Expenditure Detail

Income Statement by Program

Report Description: 1.0 Income Stmt by Program Account Year: 26 Account Periods: 00 - 10 Dates: 07/01/2025 - 04/30/2026 Cutoff Date:

Account				Account Description	Budget	Encumbrance	Expenditures	Available	
26.35.080.9035.1000.0650.000000.00				School Computer Rotation					
Budget Entries					Beginning Balance:	\$0.00	\$0.00	\$0.00	\$0.00
Date	Reference	Batch	Description						
03/31/2026	13441	26008834	Technology New District Budget			20,000.00			
					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					
Budget Entries					Beginning Balance:	\$0.00	\$0.00	\$0.00	\$0.00
Date	Reference	Batch	Description						
03/31/2026	13441	26008834	Technology New District Budget			177,586.00			
					Total Budget Entries:	\$177,586.00			
Journal Entries									
Date	Reference	Batch	Description						
04/07/2026	151878	26008959	ASD SOFTWARE NETWRK TO APSD SO				2,694.00		
					Total Journal Entries:			\$2,694.00	
Encumbrances									
Date	PO	Batch	Vendor	Vendor Name					
04/27/2026	26001719	26009599	5170	PRESIDIO NETWORKED SOLUTIONS L					
04/27/2026	26001720	26009599	7111	IDENTITY AUTOMATION, LP			8,333.33		
					Total Encumbrances:				
					Ending Balance:	\$177,586.00	\$8,333.33	\$2,694.00	\$166,558.67
26.35.080.9035.2580.0670.000000.01				Software-Skyward Qmlativ					
Budget Entries					Beginning Balance:	\$0.00	\$0.00	\$0.00	\$0.00
Date	Reference	Batch	Description						
03/31/2026	13441	26008834	Technology New District Budget			80,500.00			
					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					
Budget Entries					Beginning Balance:	\$0.00	\$0.00	\$0.00	\$0.00
Date	Reference	Batch	Description						
03/31/2026	13441	26008834	Technology New District Budget			18,500.00			
					Total Budget Entries:	\$18,500.00			
					Ending Balance:	\$18,500.00	\$0.00	\$0.00	\$18,500.00

Expenditure Detail

Income Statement by Program

ALPINE SCHOOL DISTRICT

Report Description: 1.0 Income Stmt by Program Account Year: 26 Account Periods: 00 - 10 Dates: 07/01/2025 - 04/30/2026 Cutoff Date:

Account				Account Description	Budget	Encumbrance	Expenditures	Available	
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		14,390.00				
					Total Budget Entries:	\$14,390.00			
Journal Entries									
Date	Reference	Batch	Description						
04/14/2026	151894	26009102	WRONG ACCT APSD TO APSD FOR DO				242.09		
					Total Journal Entries:		\$242.09		
					Ending Balance:	\$14,390.00	\$0.00	\$242.09	\$14,147.91
2-91 Nonpayroll Expenditures					\$310,976.00	\$8,333.33	\$2,936.09	\$299,706.58	
2-EXP Total Expenditures & Other Uses					\$310,976.00	\$8,333.33	\$2,936.09	\$299,706.58	
Net (Income)/Loss					\$310,976.00	\$8,333.33	\$2,936.09	\$299,706.58	

Expenditure Detail

Income Statement by Program

Report Description: 1.0 Income Stmt by Program Account Year: 26 Account Periods: 00 - 10 Dates: 07/01/2025 - 04/30/2026 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			
Payments									
Date	Check/Claim PO	Invoice	Batch	Vendor	Vendor Name	Description			
04/30/2026	5100329072	08326	26009560	37771	GURNEY & ASSOCIATES	APPRAISEL REPORT FOR 303 E 1500 S AF		2,250.00	
					Total Payments:			\$2,250.00	
					Ending Balance:	\$10,000,000.00	\$0.00	\$2,250.00	\$9,997,750.00
2-91 Nonpayroll Expenditures						\$10,000,000.00	\$0.00	\$2,250.00	\$9,997,750.00
2-EXP Total Expenditures & Other Uses						\$10,000,000.00	\$0.00	\$2,250.00	\$9,997,750.00
Net (Income)/Loss						\$10,000,000.00	\$0.00	\$2,250.00	\$9,997,750.00

Expenditure Detail

Income Statement by Program

Report Description: 1.0 Income Stmt by Program Account Year: 26 Account Periods: 00 - 10 Dates: 07/01/2025 - 04/30/2026 Cutoff Date:

FJEXD01A (build 26.3.7.1)

Selection Criteria

Account Year	26
Account Period Range	00 - 10
Include Budget Detail	Yes
Cutoff Date	
Report ID	64722
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 April 30, 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	58	60	67	79	62	82	89	497	3	500	502	502	(2)	513	(13)	535	(35)
Aspen	4	50	45	49	48	49	54	66	361	10	371	386	413	(42)	375	(4)	416	(45)
Barratt	39	62	71	75	64	76	62	86	496	0	496	513	517	(21)	510	(14)	531	(35)
Belmont	46	91	105	127	132	130	139	125	849	23	872	883	909	(37)	878	(6)	901	(29)
Black Ridge	32	94	116	111	128	139	141	112	841	12	853	781	795	(14)	838	(15)	821	(32)
Bonneville	46	47	57	66	74	77	61	59	441	2	443	492	497	(54)	454	(11)	509	(66)
Brookhaven	7	157	166	142	142	159	162	140	1,068	24	1,092	1,066	1,086	(6)	1,094	(2)	1,074	(18)
Cascade	8	76	111	126	100	129	106	113	761	18	779	820	834	(55)	784	(5)	876	(97)
Cedar Ridge	21	69	87	83	92	97	102	90	620	23	643	604	628	(15)	649	(6)	662	(19)
Cedar Valley	0	17	22	12	21	24	15	22	133	1	134	160	160	(26)	130	(4)	106	(28)
Centennial	27	75	72	91	80	99	87	114	618	32	650	675	705	(65)	658	(8)	716	(66)
Central	6	60	62	86	66	85	88	83	530	12	542	532	548	(6)	548	(6)	594	(52)
Cherry Hill	59	74	74	76	83	95	68	92	562	6	568	594	597	(29)	580	(12)	633	(65)
Deerfield	50	64	58	59	64	63	83	81	472	0	472	478	480	(8)	470	(2)	505	(33)
Desert Sky	8	156	178	182	145	181	161	151	1,154	2	1,156	1,183	1,184	(28)	1,165	(9)	1,087	(69)
Dry Creek	46	193	148	150	171	175	156	150	1,143	0	1,143	1,117	1,119	(24)	1,149	(6)	1,111	(32)
Eaglecrest	45	68	81	69	97	88	115	118	636	20	656	636	659	(3)	660	(4)	701	(45)
Eagle Valley	46	96	86	91	103	124	114	110	724	16	740	739	752	(12)	723	(17)	776	(36)
Foothill	56	43	44	46	62	61	74	90	420	34	454	420	461	(7)	457	(3)	488	(34)
Forbes	9	79	68	70	63	65	72	67	484	29	513	495	532	(19)	507	(6)	546	(33)
Fox Hollow	27	89	67	93	96	94	100	88	627	30	657	642	680	(23)	658	(1)	711	(54)
Freedom	34	72	68	63	74	83	110	82	552	1	553	566	568	(15)	558	(5)	623	(70)
Greenwood	72	122	103	106	78	108	94	99	710	19	729	699	719	(10)	721	(8)	658	(71)
Grovecrest	2	72	84	69	96	100	93	111	625	15	640	629	646	(6)	642	(2)	681	(41)
Harbor Point	40	99	88	98	100	83	106	83	657	33	690	651	677	(13)	683	(7)	690	(0)
Harvest	44	144	131	140	125	163	132	126	961	3	964	959	961	(3)	967	(3)	988	(24)
Hidden Hollow	60	109	94	107	142	141	157	131	881	16	897	880	908	(11)	893	(4)	892	(5)
Highland	0	52	56	61	79	98	94	87	527	18	545	514	537	(8)	546	(1)	584	(39)
Legacy	57	83	99	110	111	122	105	113	743	2	745	763	765	(20)	748	(3)	766	(21)
Lehi	12	75	79	47	74	57	74	61	467	26	493	443	474	(19)	492	(1)	476	(17)
Liberty Hills	59	136	125	120	107	128	109	114	839	26	865	859	882	(17)	839	(25)	824	(41)
Lindon	46	45	59	55	73	85	91	114	522	2	524	509	513	(11)	524	(0)	538	(14)
Mania	50	63	62	52	46	67	72	87	449	21	470	504	527	(67)	476	(6)	540	(70)
Meadow	27	74	70	69	75	77	80	91	536	12	548	541	565	(17)	556	(8)	574	(26)
Mount Mahogany	45	72	75	82	80	86	81	79	555	1	556	581	581	(25)	553	(3)	585	(29)
Mountain Trails	40	158	152	135	151	145	134	131	1,006	32	1,038	924	951	(37)	1,001	(37)	831	(207)
North Point	42	185	148	156	147	181	158	137	1,112	3	1,115	1,112	1,120	(5)	1,124	(9)	1,057	(58)
Northridge	23	39	47	46	53	50	53	58	346	39	385	327	357	(28)	388	(3)	393	(8)
Orchard	36	45	69	82	75	87	87	81	526	22	548	549	550	(2)	553	(5)	589	(41)
Orem	54	96	84	76	97	91	100	111	655	11	666	634	642	(24)	681	(15)	618	(48)
Parkside	33	68	76	65	68	71	60	71	479	12	491	527	527	(36)	496	(5)	549	(58)
Pony Express	33	142	124	146	131	137	145	133	958	27	985	947	969	(16)	989	(4)	975	(10)
Ridgeline	45	81	65	88	94	94	138	116	676	2	678	669	672	(6)	684	(6)	702	(24)
River Rock	28	81	131	103	131	146	151	152	895	10	905	895	900	(5)	916	(11)	932	(27)
Riverview	43	122	127	124	149	136	152	130	940	7	947	927	940	(7)	956	(9)	957	(10)
Rocky Mountain	1	26	48	52	65	63	68	59	381	22	403	410	449	(46)	414	(11)	480	(77)
Sage Hills	20	79	80	108	105	135	103	156	766	11	777	826	840	(63)	780	(3)	851	(74)
Saratoga Shores	79	87	78	94	110	134	114	113	730	13	743	696	707	(36)	731	(12)	723	(20)
Sego Lily	19	66	75	56	86	102	89	95	569	4	573	589	591	(18)	572	(1)	604	(31)
Shelley	5	74	76	78	96	104	110	116	654	14	668	666	693	(25)	684	(16)	732	(64)
Silver Lake	110	124	111	98	115	106	111	92	757	17	774	773	786	(12)	776	(2)	781	(7)
Snow Springs	96	81	87	87	104	90	117	103	669	36	705	704	748	(43)	719	(14)	769	(64)
Springside	7	141	114	125	130	125	112	113	860	21	881	854	872	(9)	880	(1)	821	(60)
Thunder Ridge	54	148	149	122	137	169	153	153	1,031	36	1,067	1,032	1,062	(5)	1,071	(4)	1,034	(33)
Trailside	15	150	123	155	147	115	138	124	952	24	976	1,056	1,079	(103)	989	(13)	1,043	(67)
Traverse Mtn	53	93	100	103	92	130	136	124	778	4	782	786	794	(12)	777	(5)	836	(54)
Vineyard	62	94	97	111	108	111	107	111	739	6	745	686	694	(31)	738	(7)	713	(32)
Westfield	4	53	54	63	87	95	83	92	527	2	529	498	502	(27)	531	(2)	547	(18)
Westmore	39	70	60	66	58	62	61	55	432	16	448	487	501	(53)	456	(8)	496	(48)
Windsor	32	59	72	76	83	81	77	70	518	4	522	545	548	(26)	531	(9)	549	(27)
On-line School	0	7	8	7	5	8	14	25	74	0	74	67	67	(7)	64	(10)	66	(8)
Elementary Total	2,111	5,305	5,326	5,472	5,794	6,238	6,211	6,145	40,491	887	41,378	41,002	41,942	(564)	41,499	(121)	42,366	(988)
PY Projection for CY		5,458	5,374	5,566	5,807	6,296	6,293	6,208	41,002	940	41,942							
Δ		(153)	(48)	(94)	(13)	(58)	(82)	(63)	(511)	(53)	(564)							

ALPINE SCHOOL DISTRICT April 30, 2026 Enrollment

JUNIOR HIGHS	7th	8th	9th						Total	SC	Total	PY Projection for CY	PY Projection for CY	Current - Projection
American Fork	637	607	581						1,825	27	1,852	1,810	1,837	15
Canyon View	369	352	339						1,060	13	1,073	1,085	1,093	(20)
Frontier	441	456	482						1,379	16	1,395	1,269	1,282	(116)
Lake Mountain	469	490	484						1,443	17	1,460	1,480	1,495	(35)
Lakeridge	430	434	417						1,281	14	1,295	1,320	1,332	(37)
Lehi	478	506	471						1,455	10	1,465	1,440	1,458	7
Mountain Ridge	335	247	353						935	8	943	955	969	(26)
Oak Canyon	395	389	455						1,239	14	1,253	1,235	1,261	(8)
Orem	332	326	275						933	12	945	990	1,002	(57)
Pleasant Grove	336	345	392						1,073	11	1,084	1,135	1,145	(61)
Sage Canyon	527	514	480						1,521	14	1,535	1,546	1,561	(26)
Timberline	424	434	430						1,288	9	1,297	1,280	1,294	3
Viewpoint	566	529	522						1,617	19	1,636	1,605	1,620	16
Vista Heights	654	553	608						1,815	12	1,827	1,795	1,812	15
Willowcreek	514	498	525						1,537	10	1,547	1,580	1,593	(46)
On-line School	27	42	0						69	0	69	30	30	39
Junior High Total	6,934	6,722	6,814						20,470	206	20,676	20,555	20,784	(108)
PY Projection for CY	6,880	6,865	6,810						20,555	229	20,784			
Δ	54	(143)	4						(85)	(23)	(108)			

SENIOR HIGHS	7th	8th	9th	10th	11th	12th	FE		Total	SC	Total	PY Projection for CY	PY Projection for CY	Current - Projection
American Fork				716	748	659			2,123	23	2,146	2,180	2,199	(53)
Cedar Valley				925	848	752			2,525	22	2,547	2,573	2,599	(52)
Lehi				806	773	709			2,288	18	2,306	2,299	2,317	(11)
Lone Peak				747	803	783			2,333	13	2,346	2,335	2,344	2
Mountain View				487	502	437			1,426	14	1,440	1,541	1,560	(120)
Orem				405	410	371			1,186	12	1,198	1,176	1,189	9
Pleasant Grove				567	610	593			1,770	14	1,784	1,811	1,833	(49)
Polaris				30	64	62			156	1	157	150	150	7
Skyridge				855	827	792			2,474	17	2,491	2,491	2,511	(20)
Timpanogos				536	436	476			1,448	9	1,457	1,450	1,459	(2)
Westlake				1,090	1,090	897			3,077	39	3,116	3,133	3,168	(52)
Summit (At Risk)	3	9	15	11	14	13			65	1	66	53	53	13
High School Total	3	9	15	7,175	7,125	6,544			20,871	183	21,054	21,192	21,382	(328)
PY Projection for CY	0	3	10	7,155	7,075	6,875	74		21,192	190	21,382			
Δ	3	6	5	20	50	(331)	(74)		(321)	(7)	(328)			

Overall Total									Total	SC	Total			Current - Projection
Overall Total									81,832	1,276	83,108	82,749	84,108	(1,000)
PY Projection for CY									82,749	1,359	84,108			
Δ									(917)	(83)	(1,000)			

Special Schools	Pre-K	8th	9th	10th	11th	12th			Total	SC	Total	PY Projection For CY	Current - Projection
Summit (YIC) 7-12	0		7	14	23	13			57	0	57	25	32
Dan Peterson	21					1			1	249	250	239	11
Horizon	6					0			0	149	149	159	(10)
Special Total	27		7	14	23	14			58	398	456	423	33
PY Projection for CY									24	399	423		
Δ									34	(1)	33		

Grand Total									Total	SC	Total			Current - Projection
Grand Total									81,890	1,674	83,564	84,531	(967)	
PY Projection for CY									82,773	1,758	84,531			
Δ									(883)	(84)	(967)			

10/1/2025	Current - 10/1/2025	10/1/2024	Current - 10/1/2024
1,879	(27)	1,839	13
1,090	(17)	1,073	0
1,391	4	1,792	(397)
1,459	1	1,480	(20)
1,312	(17)	1,345	(50)
1,475	(10)	1,381	94
954	(11)	960	(17)
1,266	(13)	1,301	(48)
956	(11)	973	(28)
1,098	(14)	1,182	(98)
1,527	8	0	1,535
1,299	(2)	1,324	(27)
1,622	(14)	1,670	(34)
1,834	(7)	1,685	142
1,552	(5)	1,592	(45)
34	(35)	42	27
20,748	(72)	19,639	1,037

10/1/2025	Current - 10/1/2025	10/1/2024	Current - 10/1/2024
2,264	(118)	2,320	(174)
2,589	(42)	3,315	(768)
2,360	(54)	2,241	119
2,374	(28)	2,471	(125)
1,489	(49)	1,600	(180)
1,230	(32)	1,229	1
1,813	(29)	1,904	(180)
147	(10)	160	(3)
2,526	(35)	2,487	14
1,503	(46)	1,475	28
3,189	(73)	3,077	112
59	7	50	6
21,543	(489)	22,329	(1,275)

Overall Total			
Overall Total			
83,790	(682)	84,334	(1,226)

Special Schools	10/1/2025	Current - 10/1/2025	10/1/2024	Current - 10/1/2024
Summit (YIC) 7-12	17	40	25	32
Dan Peterson	256	(6)	239	11
Horizon	152	(3)	159	(10)
Special Total	425	31	423	33

Grand Total			
Grand Total			
84,215	(651)	84,757	(1,193)

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

Aspen Peaks School District | 575 N 100 E, American Fork, UT 84003 | 385-579-6000

Aspen Peaks School District does not discriminate in its programs, activities, or employment practices on the basis of race, color, religion, national origin, gender or sexual orientation. | additional information: aspenpeaks.org

- 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).

Aspen Peaks School District | 575 N 100 E, American Fork, UT 84003 | 385-579-6000

Aspen Peaks School District does not discriminate in its programs, activities, or employment practices on the basis of race, color, religion, national origin, gender or sexual orientation. | additional information: aspenpeaks.org

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.

Aspen Peaks School District | 575 N 100 E, American Fork, UT 84003 | 385-579-6000

Aspen Peaks School District does not discriminate in its programs, activities, or employment practices on the basis of race, color, religion, national origin, gender or sexual orientation. | additional information: aspenpeaks.org

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.

Aspen Peaks School District | 575 N 100 E, American Fork, UT 84003 | 385-579-6000

Aspen Peaks School District does not discriminate in its programs, activities, or employment practices on the basis of race, color, religion, national origin, gender or sexual orientation. | additional information: aspenpeaks.org

Citations

[Utah Retirement Systems](#)

Aspen Peaks School District | 575 N 100 E, American Fork, UT 84003 | 385-579-6000

Aspen Peaks School District does not discriminate in its programs, activities, or employment practices on the basis of race, color, religion, national origin, gender or sexual orientation. | additional information: aspenpeaks.org

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 no longer eligible

Aspen Peaks School District | 575 N 100 E, American Fork, UT 84003 | 385-579-6000

Aspen Peaks School District does not discriminate in its programs, activities, or employment practices on the basis of race, color, religion, national origin, gender or sexual orientation. | additional information: aspenpeaks.org

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

Aspen Peaks School District | 575 N 100 E, American Fork, UT 84003 | 385-579-6000

Aspen Peaks School District does not discriminate in its programs, activities, or employment practices on the basis of race, color, religion, national origin, gender or sexual orientation. | additional information: aspenpeaks.org

- 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. \(401 et seq.\)](#)

Aspen Peaks School District | 575 N 100 E, American Fork, UT 84003 | 385-579-6000

Aspen Peaks School District does not discriminate in its programs, activities, or employment practices on the basis of race, color, religion, national origin, gender or sexual orientation. | additional information: [aspenpeaks.org](https://www.aspenpeaks.org)

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

Aspen Peaks School District | 575 N 100 E, American Fork, UT 84003 | 385-579-6000

Aspen Peaks School District does not discriminate in its programs, activities, or employment practices on the basis of race, color, religion, national origin, gender or sexual orientation. | additional information: aspenpeaks.org

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**.

Aspen Peaks School District | 575 N 100 E, American Fork, UT 84003 | 385-579-6000

Aspen Peaks School District does not discriminate in its programs, activities, or employment practices on the basis of race, color, religion, national origin, gender or sexual orientation. | additional information: aspenpeaks.org

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.

Aspen Peaks School District | 575 N 100 E, American Fork, UT 84003 | 385-579-6000

Aspen Peaks School District does not discriminate in its programs, activities, or employment practices on the basis of race, color, religion, national origin, gender or sexual orientation. | additional information: aspenpeaks.org

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.

Aspen Peaks School District | 575 N 100 E, American Fork, UT 84003 | 385-579-6000

Aspen Peaks School District does not discriminate in its programs, activities, or employment practices on the basis of race, color, religion, national origin, gender or sexual orientation. | additional information: aspenpeaks.org

**A RESOLUTION OF THE ASPEN PEAKS SCHOOL DISTRICT BOARD OF EDUCATION
AUTHORIZING AND APPROVING CONTINUED MEMBERSHIP AND ACTIVE
PARTICIPATION IN THE BYU (CITES) PUBLIC SCHOOL PARTNERSHIP**

WHEREAS, the Board of Education (the "Board") of the Aspen Peaks School District (the "District") is committed to ensuring the highest quality of instruction and educational leadership for its students; and

WHEREAS, the Board recognizes that the recruitment of highly qualified personnel and the continuous professional development of its educators are essential components of academic excellence; and

WHEREAS, the Brigham Young University (BYU) Public School Partnership, through the Center for the Improvement of Teacher Education and Schooling (CITES), provides a collaborative framework between university and school districts to improve student learning through professional growth; and

WHEREAS, participation in said Partnership grants the District unique access to a premier recruitment pipeline and specialized research-based development programs that have proven beneficial to District staff and operations;

NOW THEREFORE, BE IT RESOLVED that the Board of Education of the Aspen Peaks School Board hereby authorizes the continued membership and active participation of the Aspen Peaks School District in the BYU (CITES) Public School Partnership.

APPROVAL

Passed and Adopted this _____ day of _____, 2026

Board President

Date

Drafted: 5.11.26
Business Administrator _____
For Board Meeting: May 14, 2026

MEMORANDUM OF UNDERSTANDING
between
ASPEN PEAKS SCHOOL DISTRICT
and
TIMPANOGOS SCHOOL DISTRICT

This MEMORANDUM OF UNDERSTANDING (herein referred to as “MOU”) is entered into effective as of July 1, 2027 (the “Effective Date”), by and between (in alphabetical order) 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 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 APSD and TSD may be referred to as a “Party” and collectively as the “Parties”.

RECITALS

- a. Whereas, the Parties were created pursuant to Utah Ballot Proposition 11 in November, 2024;
- b. Whereas, as of July 1, 2027 (the “Allocation Date”), the Parties will each assume responsibility for the education of students and the administration and operation of all matters within their respective geographic areas currently served by Alpine School District (“ASD”);
- c. 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;
- d. Whereas, pursuant to applicable statute, including UTAH CODE ANN. § 53G-3-302, the Parties will divide the assets and liabilities of ASD, including real property and titled property (such as buses and other vehicles), of as required therein or as otherwise mutually agreed;
- e. Whereas, pursuant to UTAH CODE ANN. § 53G-3-302, as of the Allocation Date, APSD will assume possession and ownership of certain real property in American Fork, Utah, located at 704 S Utah Valley Dr, American Fork, UT 84003 (the “Property”), which is currently the site of Polaris High School and Summit High School (together, the “Alternative High Schools”);
- f. Whereas, the Alternative High Schools serve distinct segments of the student population of ASD through tailored educational programs that provide individualized instruction, enhanced support services, and alternative pathways designed to promote student engagement and achievement;
- g. Whereas, it is in the mutual best interest of the Parties to continue serving those segments of their respective student populations following the Allocation Date in a manner that is, in all material respects, consistent with the services provided by the Alternative High Schools prior to the Allocation Date;

- h. Whereas, it is in the mutual best interest of the Parties to promote efficiency by sharing the costs associated with the continued provision of services to these segments of their respective student populations through the ongoing operation of the Alternative High Schools for the benefit of both Parties and their respective student populations;
- i. Whereas, pursuant to UTAH CODE ANN., § 63G-6a-2102 *et seq.* a public entity may enter into an agreement with one or more other public entities to, among other things, “commonly use or share warehousing facilities, capital equipment, and other facilities”; and
- j. 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. Operation of the Alternative High Schools: APSD agrees that, following the Allocation Date, it shall continue to operate the Alternative High Schools for the benefit of both Parties and their respective student populations. Such operation shall be, in all material respects, consistent with the services provided by the Alternative High Schools prior to the Allocation Date and in accordance with the provisions of this MOU for the duration of the Term.
- b. Enrollment: For the duration of the Term, students from either Party shall be permitted to enroll at either Alternative High School, subject to the criteria set forth on Exhibit A, attached hereto (the “Enrollment Criteria”). Enrollment at the Alternative High Schools shall be consistent with the Enrollment Criteria, which may be amended from time to time by mutual written agreement. Except for the purposes of FERPA compliance, as set forth in Paragraph u, below, students of either Alternative High School shall be considered to be enrolled in APSD, and APSD shall enroll such students in accordance with the Enrollment Criteria and without respect to open enrollment thresholds, enrollment capacity benchmarks, or similar, except as referenced within the Enrollment Criteria.
- c. WPU Attributable to Enrolled Students: APSD shall be entitled to collect all WPU and other federal or state funding or reimbursements attributable to any student enrolled at either Alternative High School, *provided*, that the WPU and other funding or reimbursements received by APSD and attributable to students who reside within the boundaries of TSD shall be credited against TSD’s portion of the Operating Expenses as described in Paragraph e, below.
- d. Transportation: Unless otherwise agreed in writing between the Parties, each Party shall be responsible to transport the students residing within its respective district boundaries to the Alternative High Schools. The Parties shall use reasonable best efforts to coordinate such transportation with the administrators of the Alternative High Schools in order to minimize disruptions, address safety concerns, and ensure timely student arrival and pick-up.
- e. Operating Expenses and Responsibilities: During the Term, the Parties shall jointly share the expenses associated with the operation of the Alternative High Schools (the “Operating Expenses”) in the manner set forth on Exhibit B, attached hereto. For the avoidance of doubt, any WPU or other reimbursements which are received by APSD and are attributable

to students who reside within the boundaries of TSD shall be credited against TSD's portion of the Operating Expenses. APSD will not claim property tax reimbursement for these students. APSD shall invoice TSD for its portion of the Operating Expenses on a quarterly basis, and TSD's payment shall be due within 30 days of its receipt of each such quarterly invoice. The Parties expressly acknowledge and agree that this MOU contemplates continued funding of the Alternative High Schools during periods of time when enrollment proceeds are insufficient to fully cover the Operating Expenses, and hereby agree to fund the Alternative High Schools, as set forth on Exhibit B, at levels sufficient to maintain operations during such periods unless otherwise agreed between the Parties in writing.

For the avoidance of doubt, capital expenses, including expenditures for the acquisition, construction, or major improvement or real property or equipment that has a useful life of more than three years and a total cost exceeding \$5,000, shall not be considered Operating Expenses hereunder. APSD shall be solely responsible for all capital expenses related to the Alternative High Schools, including those related to structural integrity, building systems (including HVAC repair, roofing, and plumbing), and permanent site improvements, unless otherwise agreed between the Parties in writing.

APSD assumes the liability of the lease of the current building. The Alternative High Schools are located in the 5th East Building. The lease of the 5th East Building expires on **Dec 31, 2030**. The annual / monthly rent for the 5th East Building is listed below:

- 2027: \$1,023,782.35 / yr (\$85,315.20 / month)
- 2028: \$1,054,495.79 / yr (\$87,874.65 / month)
- 2029: \$1,086,130.62 / yr (\$90,510.89 / month)
- 2030: \$1,118,714.54 / yr (\$93,226.21 / month)

During the Term, the Parties shall jointly share the expenses associated with the operation of the Alternative High Schools (the "Lease Expenses") in the manner set forth on Exhibit B, attached hereto.

Sublease - Training Room Gym: Phil Templeman currently subleases 22,000 square feet in the 5th East building for \$14,000/month (increasing to \$14,500/month starting in July). Either Phil or ASD can terminate the lease at any time with 6 months written notice, or it will expire automatically on **Dec 31, 2026**.

- f. Disclaimer of Continuing Interest in the Alternative High Schools: TSD expressly acknowledges and agrees that it holds no ownership or other legal interest in the Property, and that nothing in this MOU, including any application of TSD Operating Expense payments toward the maintenance or potential APSD purchase of the Property, shall be construed to create any such interest. TSD further acknowledges and agrees that this MOU creates no right or expectation of continued enrollment of TSD students in the Alternative High Schools beyond the expiration of the Term.
- g. Coordination and Cooperation: To facilitate the implementation of the MOU, the Parties agree to designate, as of the Allocation Date, a member of their cabinet leadership team (or similar) to serve as the liaison and primary point of contact for matters related to this MOU (each such individual, a "Liaison"). The initial Liaison for APSD shall be the Assistant Superintendent – Secondary, and the initial Liaison for TSD shall be the Assistant Superintendent – Teaching & Learning – Secondary. Liaisons serve at the pleasure of their

respective Superintendents, who may replace their Liaison at any time by providing notice to the other Party's Liaison. The Liaisons shall serve as the primary means for inter-district coordination regarding the Alternative High Schools and, among other things, shall: annually review the Enrollment Criteria and suggest changes, if advisable, to their respective Superintendents; review the annual operating budget and the calculation of the Operating Expenses; monitor the operation of the Alternative High Schools; review any proposed relocation of the Alternative High Schools; and attempt to resolve disputes. Although the Liaisons are a means for joint decision-making, communication, and dispute resolution, the Alternative High School administrators shall retain operational autonomy and, for the avoidance of doubt, shall remain solely answerable to APSD administration.

- h. Change in Location: The Parties acknowledge and agree that APSD may relocate either or both of the Alternative High Schools upon 180 days' prior written notice to TSD, *provided* that such relocation must be within the boundaries of either TSD or APSD. Any replacement facility shall be sufficient to maintain the operation of the Alternative High Schools in a manner that is, in all material respects, consistent with their prior operation at the Property.
- i. Separation Agreement: The Parties acknowledge and agree that upon termination of this agreement that the contracts of the Alternative Schools' employees will be divided between the two parties based on their proportion of total APSD + TSD student population and the employees with ongoing contracts will continue with ongoing positions with one of the respective parties.
- j. Audit Rights: Either Party shall have the right, through their Liaison or their designee, to audit compliance with the terms of this MOU, during normal business hours and with at least five Business Days' prior written notice. For the purposes of this MOU, "Business Day" shall mean any weekday, excluding APSD-observed holidays and student non-attendance days due to scheduled school breaks, but including days during the summer recess when APSD administrative operations remain open.
- k. Term: The term of this MOU shall commence on the Effective Date and continue through the date that is three years after the Allocation Date (the "Term"). No later than 12 months before the end of the Term, APSD and TSD shall meet to negotiate in good faith whether to renew the Agreement, renegotiate the Agreement, or allow the Agreement to terminate automatically at the conclusion of the Term. This MOU may not be terminated by convenience prior to the conclusion of the Term without the express written consent of both Parties.
- l. Termination for Cause: Notwithstanding any other provision to the contrary herein, either Party may terminate their participation in this MOU prior to the expiration of the full Term for cause if the other 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.

A material breach shall mean:

- a. Failure to timely provide the Operating Expense and lease payment reimbursements contemplated herein;

- b. Failure to operate the Alternative High Schools, for the benefit of both Parties and their respective student populations, in a manner consistent with the provisions of this MOU and, in all material respects, consistent with the services provided by the Alternative High Schools prior to the Allocation Date, for the duration of the Term;
 - c. Failure to enroll TSD students as required under Paragraph b of this MOU and the Enrollment Criteria;
 - d. Failure to share information with TSD, including Confidential Information, related to students residing within TSD boundaries as required in Paragraph u, hereunder; and
 - e. Failure to maintain the insurance required hereunder.
- m. 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.
- n. 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:

“APSD”

Bea Twede
 Business Administrator
 ASPEN PEAKS SCHOOL DISTRICT
 759 E Pacific Dr
 American Fork, Utah 84003

“TSD”

Jason Sundberg
 Business Administrator
 TIMPANOGOS SCHOOL DISTRICT
 490 North State St
 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.

- o. 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.

- p. 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. Independent Resolution: Any dispute shall first be submitted to the Liaisons designated pursuant to Paragraph g of this MOU. The Liaisons shall review the matter and attempt in good faith to resolve it within 30 days' notice of the dispute.
 - b. Superintendent Review: If the dispute cannot be resolved by the Liaisons, the Parties shall escalate the matter, in writing, to each Party's Superintendent or their designee. The Superintendents or designees shall meet in good faith to attempt resolution within fifteen (15) days following written escalation of the dispute.
 - c. 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.
 - d. Good-Faith Participation: Each Party hereto agrees to participate in the foregoing dispute-resolution process in good faith.
 - e. 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.
- q. 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.
- r. 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.
- s. 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.

- t. 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.
- u. Limitation of Liability: The liability of each Party to the other Party for any and all claims, damages, losses, or expenses arising out of or in connection with this MOU, whether in contract, tort, or otherwise, shall be limited to the amount of Operating Expenses attributable to TSD under this MOU during the prior calendar year. No Party shall be liable to any other Party for any indirect, incidental, consequential, Alternative High, 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 limit the Parties' obligations to maintain insurance or to indemnify one another as expressly required under this MOU, nor shall it 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.
- v. 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 or the operation of the Alternative High Schools, including without limitation information that is protected under FERPA, student records, employee records, security procedures, and operational data ("Confidential Information"). Each Party shall use such Confidential Information solely for purposes of performing its obligations or 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 Parties agree that, exclusively for the purposes of FERPA and pursuant to 34 CFR § 99.31, APSD shall be considered a "school official" of TSD during the Term, in that APSD (i) is a contractor, consultant, volunteer, or other party to whom TSD has outsourced institutional services or functions upon the request of TSD, (ii) performs an institutional service or function for which the agency or institution would otherwise use employees, (iii) is under the direct control of the agency or institution with respect to the use and maintenance of education records; and (iv) is subject to the requirements of 34 CFR § 99.33(a) governing the use and redisclosure of personally identifiable information from education records. Consistent with the foregoing, APSD shall disclose to TSD information, including Confidential Information, relating to students residing within TSD boundaries.

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

- w. Insurance and Risk Transfer: APSD shall maintain insurance coverage sufficient to cover the obligations, activities, and personnel necessary to operate the Alternative High Schools pursuant to this MOU. The costs solely attributable to the insurance premiums for this insurance coverage shall be considered Operating Expenses, and shall be allocated between the Parties as described in Paragraph e, above.
- x. 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 PAGES FOLLOW** * * *

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

“APSD”

ASPEN PEAKS SCHOOL DISTRICT
A political subdivision of the
State of Utah

By: _____
Name: Dr. Joel Perkins
Superintendent

By: _____
Name: Bea Twede
Business Administrator

“TSD”

TIMPANOGOS SCHOOL DISTRICT
A political subdivision of the
State of Utah

By: _____
Name: Dr. Joseph Jensen
Superintendent

By: _____
Name: Jason Sundberg
Business Administrator

EXHIBIT A

Enrollment Criteria

Parties will follow the respective enrollment process for each school included below. Polaris cannot be offered as an option in lieu of district disciplinary hearing. Enrollment distribution will be evaluated quarterly and will be the basis for reimbursement. Available spots will vary at each school. Coordination with district liaisons and respective school administration will be needed to ensure equitable access to services.

Draft



ENROLLMENT & EXIT GUIDELINES

Empower Students Through Connections and Learning.

1 CONDITIONS FOR ENROLLMENT AT POLARIS



Potential Students Must

- ✓ Currently be enrolled in Aspen Peaks or Timpanogos Districts
- ✓ Qualify based on credit rubric
- ✓ Have all discipline/safe school violations worked through. (Polaris should not be offered in lieu of district case management)



SPED spots are limited and allocated per school.



Sending schools will fill out referral form **prior to** orientation.



Prior to orientation students in Timpanogos District must fill out the NSE with all documents.



Student and Guardian **must** attend mandatory orientation.

★ *Special exceptions will be on a case by case basis at Administrative request.*

2 TIMING OF ENROLLMENT



Students are admitted at the start of each Quarter

Sophomores begin entry at **Q3**
Seniors last enrollment is



While attending Polaris students are allowed, if behavior permits, to try out for teams and attend events at their boundary school

★ *Mid quarter enrollments are considered on a case by case basis at Administrative request.*



If students do not attend within the first 10 days the student will be dropped back to sending school.

3 CONDITIONS FOR EXITING



Student graduates



Student/Guardian chooses to change placement (Adult Ed)



Discipline/Safe school violation requires a temporary or permanent placement to a different setting (online or otherwise)



ENROLLMENT & EXIT GUIDELINES

— Save and Improve Lives through Education and Caring Relationships. —

1 CONDITIONS FOR ENROLLMENT AT SUMMIT



YOUTH IN CARE (YIC) STUDENTS

- ✓ All YIC students who reside within Aspen Peaks and Timpanogos School District boundaries are referred through Summit.
- ✓ Elementary-aged students attend their designated neighborhood school.
- ✓ Junior high and high school students are screened based on prior attendance, behavior, and academic performance.
 - Students who are academically behind or demonstrate a need for additional support are enrolled at Summit High.
 - Students who are not deficient and wish to attend a traditional school setting may be cleared for mainstream placement with Check and Connect mentor support.
- ✓ All YIC students enrolled at neighborhood schools receive a YIC funded Check and Connect Mentor.



NON-YIC STUDENTS

For non-YIC students, there is a formal enrollment process that includes either a district case management referral or a school administrator referral.



This referral must document prior interventions and supports that have been attempted, and explain why those interventions have not been successful in meeting the student's needs.

2 TIMING OF ENROLLMENT



YOUTH IN CARE (YIC) STUDENTS

Summit enrolls students throughout the school year.



THERE ARE NO SPACE LIMITATIONS for YIC students.

Enrollment occurs within **five (5) school days** of receiving the YIC intake form from the student's case manager indicating placement within Aspen Peaks and Timpanogos School District boundaries.



NON-YIC STUDENTS

Enrollment occurs throughout the school year *when a referral is requested and space is available.*



Priority may be given to district referrals. Mid-term enrollments can begin school when it makes most sense for both the student and the school. All non-YIC enrollments are considered on a case-by-case basis.

3 CONDITIONS FOR EXITING SUMMIT



FOR YIC STUDENTS

There are 4 ways to leave Summit.

- 1 Graduation
- 2 The state decides to move the student to a new placement out of district boundaries
- 3 An infraction occurs that requires online learning
- 4 Student is caught up on credit, has good attendance and behavior and wants to attend a mainstream school



FOR NON-YIC STUDENTS

There are 3 ways to leave Summit.

- 1 Graduation
- 2 An infraction occurs that requires online learning
- 3 Conditions are met for student to return to neighborhood school



FUNDING

Summit is primarily funded through a state USBE grant. This grant has been written by the YIC Director of Alpine School District and will be assigned to the YIC Director.



EXHIBIT B

Operating Expenses and Proportionate Responsibility

APSD and TSD share Operating Expenses based on their proportion of total APSD + TSD student population;

APSD and TSD share Net Facility Lease Expenses based on their proportion of total APSD + TSD student population. Net Facility Lease Expenses will be based on the total lease costs minus the sublease income and will be based on the percentage of the building being utilized for the shared alternative schools.

Draft
