

Board Meeting Documents

June 11, 2026

Final FY26 Operations Budget

	Revised Budget	YTD (6.1.26)	Difference
Income:			
Operations (\$60/student) - 1/1/2026	\$ 2,101,020	\$ 2,101,020	\$ -
Expenditures:			
Salary	\$ 237,362	\$ 194,147	\$ 43,215
Benefits	\$ 83,976	\$ 65,962	\$ 18,014
Contracted Services	\$ 10,000	\$ 2,200	\$ 7,800
Other Purchased Services (Mileage & Prof Dev)	\$ 17,000	\$ 5,077	\$ 11,923
Materials & Supplies	\$ 53,425	\$ 14,911	\$ 38,514
Professional Dues	\$ 3,000	\$ 3,000	\$ -
	\$ 404,763	\$ 285,297	\$ 119,466
 Estimated Carryover to FY27 Budget		 \$ 1,696,257	

Final FY26 Capital Budget

BUILDING FUND

Income:

ASD Building Fund Prepayment

Revised Budget	YTD (6.1.26)	Difference
\$ 10,000,000	\$ 10,000,000	\$ -
\$ 10,000,000	\$ 2,250	\$ 9,997,750
\$ 10,000,000	\$ 2,250	\$ 9,997,750

Expenditures:

Capital Allocation

Estimated Carryover to FY27 Budget

\$ 9,997,750

Final FY26 Capital Budget

TECHNOLOGY

Income:

ASD Allocation

Revised Budget	YTD (6.1.26)	Difference
\$ 310,976	\$ 310,976	\$ -
Expenditures:		
School Computer Rotation	\$ 20,000	\$ -
Software - Network	\$ 177,586	\$ 53,342
Software - Skyward Qmlativ	\$ 80,500	\$ -
Software	\$ 18,500	\$ -
Computer Infrastructure	\$ 14,390	\$ 242
\$ 310,976	\$ 53,584	\$ 257,392

Estimated Carryover to FY27 Budget

\$ 257,392

Proposed FY27 Operations Budget

	Proposed Budget
Income:	
Operations (\$60/student) - 1/1/2027 Estimate	\$ 2,074,500
Carryover from FY26	\$ 1,696,257
Total	\$ 3,770,757
Expenditures:	
Salary	\$ 996,405
Benefits	\$ 422,522
Contracted Services	\$ 38,000
Other Purchased Services (Mileage & Prof Dev)	\$ 95,500
Materials & Supplies	\$ 254,000
Professional Dues	\$ 3,000
	\$ 1,809,427
Estimated Carryover to FY28 Budget	<u>\$ 1,961,330</u>

Proposed FY27 Capital Budget

BUILDING FUND		Proposed Budget
Income:		
	Carryover from FY26	\$ 9,997,750
Expenditures:		
	Capital Allocation	\$ 9,997,750
		\$ 9,997,750
Estimated Carryover to FY28 Budget		
		\$ -

Proposed FY27 Capital Budget

TECHNOLOGY

Income:

Carryover from FY26

Proposed Budget

\$ 257,392

Expenditures:

School Computer Rotation

\$ 20,000

Software - Network

\$ 124,244

Software - Skyward Qmlativ

\$ 80,500

Software

\$ 18,500

Computer Infrastructure

\$ 14,148

\$ 257,392

Estimated Carryover to FY28 Budget

\$ 0

MINUTES OF THE STUDY SESSION – May 14, 2026

The Board of Education of the Aspen Peaks School District met in a study session on Thursday, May 14, 2026, at 4:02 pm. The study session took place in the boardroom at the Alpine School District office in American Fork, UT.

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

Also present: Superintendent Perkins and Business Administrator Bea Twede. There were approximately 5 others in attendance.

AGENDA ITEMS:

1. Curriculum Coaches - Director of Curriculum K-6, Sam Rencher and Director of Educational Services, Vallen Thomas presented
 - Coaches & Content Area Specialists - KEY to Implementation
 - Strengthen implementation of high-impact instructional practices through the PLC Process
 - Ensure consistency and fidelity of Tier 1 instruction across classrooms
 - Provide ongoing and job-embedded support for teachers
 - Supported teachers in translating professional learning into daily practice
 - Improved collaboration around instructional strategies and student learning using the PLC Process
 - Helped build sustainable instructional capacity within schools
 - Increased teacher confidence, reflection, and responsiveness to student needs
 - Many different types of coaches - all of their goals = ALL students learn at high levels
 - Elementary PLC Coach
 - K-12 Innovative Learning Coach
 - Secondary PLC Coach
 - Secondary Instructional Coach
 - Who Owns the Responsibility to...
 - Enact the PLC Cycle = Collaborative Team
 - Ensure the Tight of a PLC = School Leadership Team
 - Establish the Expectation of PLC Practice = District Leadership Team, Supervisors, Principals
 - Lead the Collaborative Team = CTLs
 - Coach the PLC Cycle = Coaches
 - The purpose of academic coaching is to:
 - Implement systematic change
 - Facilitate teacher and team improvement
 - PLC Coaches' Roles and Responsibilities
 - Ensure high levels of learning for ALL students
 - When teachers thrive, students thrive
 - Partner with district personnel, principals, and teachers to bring the best practices into the classroom that help ENSURE HIGH LEVELS OF LEARNING FOR ALL STUDENTS
 - ILC - Innovative Learning Coaches
 - Use technology, data and other innovative practices in realizing the Alpine Vision for Learning
 - Bridge technical magic with classroom magic
 - Work in multiple schools
 - ML - Multilingual Coaches
 - Connect community to the resources that the school has that can help our ML population
 - Planning, data, professional development and collaboration
 - WIDA testing

- 1 ML coach in Aspen Peaks boundary this year, there will be 2 next year
- Most of ASD ML coaches are in Title 1 schools
- ML coaches are for ALL languages
- When did ASD start using coaches? - about 12 years ago
- What is the training for all of our coaches?
 - Monthly training meetings
 - Train with content area specialist
 - Instructional Academy through district and BYU Partnership
- K-12 Content Area Specialists (TSAs)
 - Expertise
 - Curriculum Alignment
 - Professional Learning and Instructional Support
 - Collaboration and Program Support
 - Assessment and Data
 - Continuous Improvement and Innovation
 - Student Success for ALL
 - Around 30 elementary specialists
- Secondary Content Specialists (TSAs)
 - 9 secondary specialists
 - Curriculum Alignment and Expertise
 - Professional Learning Design
 - Tier 1 & Deep Learning Practices
 - Collaboration & Coaching
 - Assessment & Evidence of Learning
 - Teacher Support & Collaboration
 - Differentiation & Inclusion
 - Teacher Leadership Development
 - Continuous Growth & Collaboration
 - Equity & Student Advocacy
- Literacy Team Responsibilities
 - Accounts
 - Assessments
 - Department Collaboration
 - Data
 - School Support
 - Professional Development, Training & Support
 - NWEA
 - LETRS
 - Endorsement
 - Read 180 and Code
 - Student Led Writing Centers

What is a good number for Aspen Peaks to have?

- Secondary - 4 content specialists
 - Math
 - Literacy
 - Science
 - Speciality
- Elementary - 4 content specialists
 - Math
 - Literacy
 - Science
 - Specialty - art, PE, computers
- Professional Development vs. Professional Learning implementation

2. Mission, Vision discussion

- It has been a pleasure to visit schools and hear feedback from our patrons and employees.
- We are going to continue with those visits and get feedback and thoughts from them on ways we can improve.
- Primary Children's Hospital signage - "THE CHILD FIRST AND ALWAYS"
 - Board Exercise - write single/one word a FEELING, ACTION OR RESULT, that must happen for every student in Aspen Peaks everyday.
 - Joy
 - Connect - 8
 - Growth - 11
 - Engaged - 9
 - Positive
 - Empowered - 3
 - Achieve - 3
 - Included - 4
 - Safety - 3
 - Sharing
 - Magic
 - Seen
 - Unlimited
 - Build - 3
 - Improvement
 - Caring/Love - 2
 - Needed
 - Wanted
 - Partnership
 - Energy
 - Stretch
 - Curiosity/Wonder
 - Reward
 - Learning - 6
 - Contributor
 - Look at the above word list and make a 3-word phrase that includes one of the words in the list
 - Connect - Engage - Achieve
 - Connect - Create - Climb
 - Sparking curious learning
 - Stretching wondrous minds
 - Partners in energetic growth
 - Empowering growth through connection
 - Wonder and joy
 - Empowered by learning
 - Building the magic
 - Connecting and contributing
 - Empowered learning and growth
 - Finding the joy
 - Continuously growing
 - All students everyday

The meeting adjourned at 5:26 pm.

MINUTES OF THE BOARD MEETING – May 14, 2026

The Board of Education of the Aspen Peaks School District met in a board meeting on Thursday, May 14, 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, and Jason Theler. Board member Steve Sparti was absent.

Also present: Superintendent Perkins and Business Administrator Bea Twede. There were approximately 14 others in attendance.

President Diane Knight conducted the meeting.

PLEDGE OF ALLEGIANCE

The Pledge of Allegiance was led by John Boyd.

REVERENCE

Reverence was given by John Boyd.

COMMUNITY COMMENTS

Derek Smith and Lisa McArthur, both reside in Lehi. Derek Smith teaches at American Fork Junior High School and Lisa McArthur teaches at Skyridge High School. Derek Smith was elected as the future President and Lisa McArthur was elected as the future Vice President of the Aspen Peaks Chapter of the ASD Association. They thanked the Board for the time they have spent meeting with the community and employees. They addressed the policies the Board would be discussing tonight and indicated that these policy adoptions will send a message to our employees that they are valued and they have security.

MINUTES

President Knight recommended the approval of the April 30, 2026 and May 7, 2026 board meeting minutes. Board member Bonner made the motion to approve the April 30, 2026 and May 7, 2026 board meeting minutes, and it was seconded by Board member Burrows. The Board voted in favor and the motion passed unanimously.

ROUTINE BUSINESS: Superintendent 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 Theler made the motion to approve the Expenditure Detail Report/Claims and the Enrollment Report, and it was seconded by Board member Hart. The Board voted in favor and the motion passed unanimously.

ACTION ITEMS: Board President Diane Knight reviewed the following four action items.

1. Policies, Regulations, Procedures System - Policy No. 2231
 - a. Changes addressed by Nicki Brammer
 - i. No changes were made.
 - ii. Highlighted policy amendments
 1. Section 4.2 that all policies will be subject to periodic review at least every 5 years

2. Section 6.1.1 we will always share the policy on our website 24 hours prior to our board meeting. The policy will be a discussion item and then sit for 2 weeks to allow for time to read through the policy and for discussion amongst peers and adjustments to be made.
 3. Section 6.1.3 allows for amendments to be made without repetition of sequence.
 4. Section 6.1.4 the policy will be an action item and voted on to adopt the policy at the next board meeting after the 2 week time period has passed.
 - b. **President Knight asked for a motion to adopt Policies, Regulations, Procedures System - Policy No. 2231. Board member Bonner made the motion to adopt the Policies, Regulations, Procedures System - Policy No. 2231, and it was seconded by Board member Theler.**
 - c. Discussion - no comments
 - d. **The Board voted in favor to adopt Policies, Regulations, Procedures System - Policy No. 2231 and the motion passed unanimously.**
2. Early Retirement Policies
- a. Administration - Policy No. 4752
 - i. Nicki Brammer commented about technical changes(name from ASD to Aspen Peaks School District) and predecessor wording changes to policy
 1. **President Knight asked for a motion to adopt Early Retirement Policies: Administration - Policy No. 4752, Board member Bonner made the motion to adopt the Early Retirement Policies: Administration - Policy No. 4752, and it was seconded by Board member Burrows with the stated change that everywhere the policy states “and/or its predecessor ASD” will be replaced with the following language “and/or its predecessor ASD or sister districts Timpanogos School District or Lake Mountain School District.”**
 - a. Discussion
 - i. Board member Bonner - addressed the shuffling of employees between the districts in the next few years. We felt we need to change the language in the policy to make it more inclusive so that there will be flexibility in moving between the districts and still maintaining years of employment.
 - ii. Board member Burrows - commented her friend asked about this policy amendment and she is happy with this amendment to policy.
 - iii. Board member Brammer - commented Aspen Peaks wants to support the flexibility and recognize that our 3 districts are working together.
 2. **The Board voted in favor to adopt Early Retirement Policies: Administration - Policy No. 4752, with the stated change that everywhere the policy states “and/or its predecessor ASD” will be replaced with the following language “and/or its predecessor ASD or sister districts, Timpanogos School District or Lake Mountain School District” and the motion passed unanimously.**
 - b. Certified - Policy No. 4253
 - i. Jason Theler commented that we want our employees to know that we value them. One of the primary purposes of education is to give people more options. This policy gives our employees more options.
 1. **President Knight asked for a motion to adopt Early Retirement Policies: Certified - Policy No. 4253. Board member Hart made the motion to adopt the Early Retirement Policies: Certified - Policy No. 4253, and it was seconded by Board member Bonner with the stated change that everywhere the policy states “and/or its predecessor ASD” will be replaced with the**

following language “and/or its predecessor ASD or sister districts, Timpanogos School District or Lake Mountain School District.”

- a. Discussion
 - i. Board member Hart - I feel this is a good way to honor our teachers and show them we care about them.
2. **The Board voted in favor to adopt Early Retirement Policies: Certified - Policy No. 4253, with the stated change that everywhere the policy states “and/or its predecessor ASD” will be replaced with the following language “and/or its predecessor ASD or sister districts, Timpanogos School District or Lake Mountain School District” and the motion passed unanimously.**
- c. Education Support Professionals - Policy No. 4415
 - i. Jason Theler commented that support professionals were amazing, always flexible, always kind to the kids. We need to recognize the support professionals with the same respect and honor as any other employees in our district.
 1. **President Knight asked for a motion to adopt Early Retirement Policies: Education Support Professionals - Policy No. 4415. Board member Burrows made the motion to adopt the Early Retirement Policies: Education Support Professionals - Policy No. 4415, and it was seconded by Board member Hart, with the stated change that everywhere the policy states “and/or its predecessor ASD” will be replaced with the following language “and/or its predecessor ASD or sister districts, Timpanogos School District or Lake Mountain School District.”**
 - a. Discussion
 - i. Board member Theler - this group is amazing people that fill so many different roles in our schools.
 2. **The Board voted in favor to adopt the Early Retirement Policies: Education Support Professionals - Policy No. 4415, with the stated change that everywhere the policy states “and/or its predecessor ASD” will be replaced with the following language “and/or its predecessor ASD or sister districts, Timpanogos School District or Lake Mountain School District” and the motion passed unanimously.**
3. Resolution # 2026-006 DECLARATION OF INTENT TO PARTICIPATE IN THE BYU PUBLIC SCHOOL PARTNERSHIP
 - a. Superintendent Perkins commented ASD was one of the original founding members of the BYU (CITES) Public School Partnership. Five school districts participate in this partnership. Their students participate in our schools and we provide training for the new teachers and we work together to provide a wide variety of professional development for all of our employees. This resolution provides for continued membership and active participation in the BYU (CITES) Public School Partnership.
 - i. **President Knight asked for a motion to adopt Resolution # 2026-006 DECLARATION OF INTENT TO PARTICIPATE IN THE BYU PUBLIC SCHOOL PARTNERSHIP. Board member Brammer made the motion to adopt the Resolution # 2026-006 DECLARATION OF INTENT TO PARTICIPATE IN THE BYU PUBLIC SCHOOL PARTNERSHIP, and it was seconded by Board member Bonner.**
 1. Discussion
 - a. Board member Brammer - I was so impressed and grateful for this BYU partnership. I was so impressed by the professionalism in education.. I am grateful for the opportunity to participate in this partnership.
 - b. Board member Bonner - I had a great experience participating in the (CITES) program. It was phenomenal. It was really valuable. It provides

so many opportunities for our teachers and support professionals. I love that it allows for interns to come into our schools.

- c. Board member Theler - I work at BYU as a member of the CITES facility. I wholeheartedly support and endorse the CITES program but I will recuse myself from the vote.
- d. Board member Hart - I support this program, I am a beneficiary of the program. I enjoy the opportunity to go to conferences and academies with the partnership. The partnership offers great support to new teachers as well as teachers who have been teaching for a period of time.
- ii. **The Board voted in favor to adopt Resolution # 2026-006 DECLARATION OF INTENT TO PARTICIPATE IN THE BYU PUBLIC SCHOOL PARTNERSHIP and the motion passed unanimously. Board member Theler recused himself due to his employment at BYU and working for the CITES program.**

4. MOU Alternative Schools

- a. Superintendent Perkins commented that the MOU is between Aspen Peaks School District and Timpanogos School District and that the alternative schools, Polaris High School and Summit High School will continue to operate. This MOU is currently for 3 years which will allow time for us to work through what will be the best way to move forward in both of our districts. It also provides certainty for our employees at these schools.
- i. **President Knight asked for a motion to adopt the MOU for Alternative Schools. Board member Theler made the motion to adopt the MOU for Alternative Schools, and it was seconded by Board member Hart.**
 - 1. Discussion
 - a. Board member Bonner - multiple administrators have reached out to me about the benefit that these two schools play in the lives of our students that can't succeed in a traditional high school. Grateful that we are continuing these two schools.
 - b. Board member Brammer - we are deeply committed to supporting these schools. We are committed to educating ALL students. The students at these schools are responding to their teachers at these schools that I haven't seen. It is a model of what we need to see everywhere.
 - c. Board President Knight - touring Polaris and Summit was a highlight and it was unbelievable. I am so proud and impressed to see the job the teachers are doing there with their students.
- ii. **The Board voted in favor to adopt the MOU for Alternative Schools and the motion passed unanimously.**

BOARD MEMBER REPORTS AND INFORMATION ITEMS

Board member Bonner - spent the last 4 days in Layton at the State PTA Convention. I loved the energy of our parents, grateful for parents who are willing to serve on the PTA. Eric Woodhouse was the keynote speaker and did a phenomenal job. She appreciated the comments from Superintendent Robert Smith about we are all on the same team and the conversation about how we can make our employees feel less worried, concerned and stressed out. She also commented that we are cancelling the May 28, 2026 Board Meeting.

Board President Knight -Yesterday we attended the dance festival at Dan Peterson. It was an honor to be there. I haven't stopped smiling, can't stop thinking about all the students that participated in decorated wheelchairs with the fun dancing and music.

Board member Theler - the paraeducators of Dan Peterson make that school run and they love those kids. They had as much fun as the students.

ADJOURNMENT

On motion by Board member Burrows and seconded by Board member Bonner, the meeting adjourned at 6:53 PM. The Board Members who voted in favor were President Diane Knight, Vice President Amber Bonner, Nicki Brammer, Jeanne-Marie Burrows, Jason Hart, and Jason Theler.

DRAFT

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	K-12 Instr Support/Prof Dev	\$0	\$0	\$0	\$225	(\$225)	100.00%
	Board of Education	\$0	\$1,840,686	\$1,840,686	\$114,929	\$1,725,757	6.24%
	Legal Services	\$0	\$2,000	\$2,000	\$0	\$2,000	0.00%
	Superintendent	\$0	\$143,219	\$143,219	\$108,589	\$34,630	75.82%
	District Leadership Team	\$0	\$15,230	\$15,230	\$15,644	(\$414)	100.00%
	Business Administrator	\$0	\$40,558	\$40,558	\$28,381	\$12,177	69.98%
	Public Relations	\$0	\$42,748	\$42,748	\$3,549	\$39,199	8.30%
	Personnel Services	\$0	\$6,538	\$6,538	\$4,808	\$1,730	73.55%
	Technology Services	\$0	\$10,041	\$10,041	\$9,171	\$870	91.33%
	Other Sources & Uses	\$0	(\$2,101,020)	(\$2,101,020)	\$0	(\$2,101,020)	0.00%
Expenditures	Total	\$0	\$0	\$0	\$285,296	(\$285,296)	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	\$21,309	\$255,277	7.70%
	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	\$23,801	(\$23,801)	0.00%

Report Description: 1.0 Income Stmt by Program				Account Year: 26	Account Periods: 00 - 11	Dates: 07/01/2025 - 05/31/2026	Cutoff Date:			
Account				Account Description		Budget	Encumbrance	Expenditures	Available	
26.11.099.9000.2311.0110.000000.00				Board Of Education						
Budget Entries						Beginning Balance:	\$0.00	\$0.00	\$0.00	\$0.00
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		
05/22/2026	052226A1	26010377	2A - May All					12,095.98		
						Total Payroll:		\$72,575.88		
						Ending Balance:	\$77,672.00	\$0.00	\$72,575.88	\$5,096.12
26.11.099.9000.2311.0220.000000.00				Social Security						
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			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		
05/22/2026	052226A1	26010377	2A - May All					920.35		
						Total Payroll:		\$5,522.02		
						Ending Balance:	\$5,942.00	\$0.00	\$5,522.02	\$419.98

Report Description: 1.0 Income Stmt by Program				Account Year: 26	Account Periods: 00 - 11	Dates: 07/01/2025 - 05/31/2026	Cutoff Date:		
Account	Account Description				Budget	Encumbrance	Expenditures	Available	
26.11.099.9000.2311.0230.000000.00					Industrial Insurance				
					Beginning Balance:	\$0.00	\$0.00	\$0.00	\$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	
05/22/2026	052226A1	26010377	2A - May All					30.22	
					Total Payroll:			\$181.38	
					Ending Balance:	\$194.00	\$0.00	\$181.38	\$12.62
26.11.099.9000.2311.0240.000000.00					Health & Accident Ins.				
					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		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	
05/22/2026	052226A1	26010377	2A - May All					2,692.74	
					Total Payroll:			\$17,056.44	
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	\$16,006.44	\$2,893.56

Report Description: 1.0 Income Stmt by Program				Account Year: 26	Account Periods: 00 - 11	Dates: 07/01/2025 - 05/31/2026	Cutoff Date:				
Account				Account Description		Budget		Encumbrance	Expenditures	Available	
26.11.099.9000.2311.0270.000000.00				Disab, Life, Dep Life Ins		Beginning Balance:		\$0.00	\$0.00	\$0.00	\$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	
05/22/2026	052226A1	26010377	2A - May All							2.99	
						Total Payroll:				\$17.94	
						Ending Balance:		\$21.00	\$0.00	\$17.94	\$3.06
1-92 Payroll Expenditures								\$102,729.00	\$0.00	\$94,303.66	\$8,425.34
26.11.099.9000.2311.0331.000000.00				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
26.11.099.9000.2317.0333.000000.00				Legal Fees		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					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	\$2,000.00

Report Description: 1.0 Income Stmt by Program

Account Year: 26

Account Periods: 00 - 11

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Cutoff Date:

Account	Account Description	Budget	Encumbrance	Expenditures	Available
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26.11.099.9000.2311.0580.000000.00	Mileage-Travel				
		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	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
12/11/2025	5100319988	12082025	26005081	87466	UTAH SCHOOL BOARDS A
					USBA 2026 CONFERENCE
					REGISTRATION ASPEN
01/21/2026	5100322557	26006281	26006281	3589	LITTLE AMERICA HOTEL
					USBE Conference Meal
					Total Payments:
					Ending Balance:
					\$8,000.00
					\$0.00
					\$5,076.81
					\$2,923.19

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	

Expenditure Detail

Income Statement by Program

ALPINE SCHOOL DISTRICT

Report Description: 1.0 Income Stmt by Program

Account Year: 26

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Cutoff Date:

Account		Account Description		Budget		Encumbrance	Expenditures	Available
26.11.099.9000.2311.0610.000000.00		Materials And Supplies						
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	
03/23/2026	5100326986	26008402	26008402	88096	U S BANK	APSD BOARD MTG DINNER	233.12	
03/23/2026	5100326986	26008402	26008402	2105	COSTA VIDA	lunch for BA interviews	86.32	
03/23/2026	5100326986	26008402	26008402	89	P-Card Vendor	HR CONSULTANT BA	760.00	
04/21/2026	5100328375	26009346	26009346	89	P-Card Vendor	HR CONSULTANT	960.00	
04/21/2026	5100328375	26009346	26009346	89	P-Card Vendor	FACEBOOK ADVERTISING	17.12	
05/28/2026	5100331264	3589	26010590	87466	UTAH SCHOOL BOARDS A	SI SEARCH COSTS	2,000.00	
						BROCH/KSL/POSTAGE		
						Total Payments:	\$10,770.28	

Report Description: 1.0 Income Stmt by Program			Account Year: 26		Account Periods: 00 - 11		Dates: 07/01/2025 - 05/31/2026		Cutoff Date:	
Account			Account Description				Budget	Encumbrance	Expenditures	Available
26.11.099.9000.2311.0610.000000.00			Materials And Supplies							
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	
05/12/2026	153454	26010121	94334 - Office wall canvas and						101.03	
Total Journal Entries:									\$331.20	
Ending Balance:							\$12,000.00	\$0.00	\$11,101.48	\$898.52
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

Report Description: 1.0 Income Stmt by Program

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Account				Account Description			Budget	Encumbrance	Expenditures	Available
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			
Journal Entries										
Date	Reference	Batch	Description							
05/18/2026	153628	26010339	WO# 67048 HP PROBOOK 460 - DON						1,235.00	
				Total Journal Entries:					\$1,235.00	
				Ending Balance:			\$5,000.00	\$0.00	\$1,235.00	\$3,765.00
26.11.099.9000.2311.0670.000000.00				Computer Software						
				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				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						
				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				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	\$20,625.25	\$1,719,331.75
2-EXP Total Expenditures & Other Uses							\$1,842,686.00	\$0.00	\$114,928.91	\$1,727,757.09
Net (Income)/Loss							\$1,842,686.00	\$0.00	\$114,928.91	\$1,727,757.09

Report Description: 1.0 Income Stmt by Program

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Account				Account Description	Budget	Encumbrance	Expenditures	Available
26.11.099.9001.2321.0112.000000.00				Superintendent				
Budget Entries					Beginning Balance:	\$0.00	\$0.00	\$0.00
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	
05/22/2026	052226A1	26010377	2A - May All				13,000.00	
					Total Payroll:		\$52,000.00	
					Ending Balance:	\$65,000.00	\$0.00	\$13,000.00
26.11.099.9001.2321.0152.000000.00				Secretarial Salaries				
Budget Entries					Beginning Balance:	\$0.00	\$0.00	\$0.00
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	
05/22/2026	052226A1	26010377	2A - May All				7,651.66	
					Total Payroll:		\$23,843.73	
					Ending Balance:	\$29,933.00	\$0.00	\$6,089.27
26.11.099.9001.2321.0210.000000.00				State Retirement				
Budget Entries					Beginning Balance:	\$0.00	\$0.00	\$0.00
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	
05/22/2026	052226A1	26010377	2A - May All				4,685.86	
					Total Payroll:		\$17,208.94	
					Ending Balance:	\$22,616.00	\$0.00	\$5,407.06

ALPINE SCHOOL DISTRICT

Account	Account Description			Budget	Encumbrance	Expenditures	Available
26.11.099.9001.2321.0220.000000.00	Social Security						
Beginning Balance:				\$0.00	\$0.00	\$0.00	\$0.00
Budget Entries							
Date	Reference	Batch	Description				
03/31/2026	13415	26008770	Fund 11 APSD Approved Budget	5,771.00			
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	
05/22/2026	052226A1	26010377	2A - May All			1,506.16	
Total Payroll:						\$5,555.75	
Ending Balance:				\$7,271.00	\$0.00	\$5,555.75	\$1,715.25
26.11.099.9001.2321.0230.000000.00	Industrial Insurance						
Beginning Balance:				\$0.00	\$0.00	\$0.00	\$0.00
Budget Entries							
Date	Reference	Batch	Description				
03/31/2026	13415	26008770	Fund 11 APSD Approved Budget	189.00			
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	
05/22/2026	052226A1	26010377	2A - May All			51.68	
Total Payroll:						\$189.81	
Ending Balance:				\$289.00	\$0.00	\$189.81	\$99.19
26.11.099.9001.2321.0240.000000.00	Health & Accident Ins.						
Beginning Balance:				\$0.00	\$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	
05/22/2026	052226A1	26010377	2A - May All			2,433.78	
Total Payroll:						\$7,581.18	
Ending Balance:				\$11,000.00	\$0.00	\$7,581.18	\$3,418.82

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Account				Account Description				Budget	Encumbrance	Expenditures	Available
26.11.099.9001.2321.0270.000000.00				Disab, Life, Dep Life Ins							
Budget Entries				Beginning Balance:				\$0.00	\$0.00	\$0.00	\$0.00
Date	Reference	Batch	Description								
04/22/2026	13475	26009432	APSD Budget Revision_April					110.00			
				Total Budget Entries:				\$110.00			
Payroll											
Date	Reference	Batch	Description								
03/31/2026	033126A1	26008481	2Q - March All							25.66	
04/30/2026	043026A1	26009538	2U - April All							23.02	
05/22/2026	052226A1	26010377	2A - May All							23.02	
				Total Payroll:						\$71.70	
				Ending Balance:				\$110.00	\$0.00	\$71.70	\$38.30
1-92 Payroll Expenditures								\$136,219.00	\$0.00	\$106,451.11	\$29,767.89
26.11.099.9001.2321.0580.000000.00				Mileage-Travel							
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					2,000.00			
				Total Budget Entries:				\$2,000.00			
				Ending Balance:				\$2,000.00	\$0.00	\$0.00	\$2,000.00
26.11.099.9001.2210.0581.000000.00				Professional Development							
Payments				Beginning Balance:				\$0.00	\$0.00	\$0.00	\$0.00
Date	Check/Claim	PO	Invoice	Batch	Vendor	Vendor Name	Description				
05/07/2026	5100329494	2026	SUMMER	26009715	91097	UTAH SCHOOL SUPERINTE	USSA 2026 SUMMER CONFERENCE ASPEN PEAKS			225.00	
				Total Payments:						\$225.00	
				Ending Balance:				\$0.00	\$0.00	\$225.00	-\$225.00

Report Description: 1.0 Income Stmt by Program

Account Year: 26

Account Periods: 00 - 11

Dates: 07/01/2025 - 05/31/2026

Cutoff Date:

Account	Account Description	Budget	Encumbrance	Expenditures	Available
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26.11.099.9001.2321.0610.000000.00

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

Total Budget Entries:

4,500.00

\$4,500.00

Payments

Date	Check/Claim	PO	Invoice	Batch	Vendor	Vendor Name	Description	
03/23/2026	5100326986		26008402	26008402	89	P-Card Vendor	FOOD FOR BOARD AND CABINET	413.65
03/23/2026	5100326986		26008402	26008402	1815	AMAZON.COM	BOOKS	152.08
03/23/2026	5100326986		26008402	26008402	1815	AMAZON.COM	BOOKS	228.00
04/21/2026	5100328375		26009346	26009346	2105	COSTA VIDA	BOARD MTG FOOD	310.70
04/21/2026	5100328375		26009346	26009346	78099	SMITH'S MARKETPLACE #1	DRINKS FOR BOARD MTGS	52.24
04/21/2026	5100328375		26009346	26009346	93996	WALMART STORES INC	COMMAND STRIPS	9.28
04/21/2026	5100328375		26009346	26009346	48970	LOGO IT ON	EMBROIDERY ON SHIRTS	70.00
04/21/2026	5100328375		26009346	26009346	1815	AMAZON.COM	BOOKS	57.03
04/21/2026	5100328375		26009346	26009346	1815	AMAZON.COM	BOOKS	40.95
04/21/2026	5100328375		26009346	26009346	1815	AMAZON.COM	DESK ORGANIZER, ICE SCOOP	25.29
04/21/2026	5100328375		26009346	26009346	1815	AMAZON.COM	POST IT NOTES, FELT TIP PENS	33.36
04/21/2026	5100328375		26009346	26009346	1815	AMAZON.COM	POST IT NOTES, FELT TIP PENS	39.92
04/21/2026	5100328375		26009346	26009346	1815	AMAZON.COM	SUGGESTION BOX	26.46
04/21/2026	5100328375		26009346	26009346	89	P-Card Vendor	HOTEL FOR CONFERENCE	450.02
Total Payments:								\$1,908.98

Journal Entries

Date	Reference	Batch	Description	
03/05/2026	152948	26007815	089-S - MS-496070-CLOCK, CLASS	18.95
Total Journal Entries:				\$18.95
Ending Balance:				\$4,500.00

\$0.00

\$0.00

\$1,927.93

\$2,572.07

26.11.099.9001.2321.0616.000000.00

Printing

Beginning Balance:

\$0.00

\$0.00

\$0.00

\$0.00

Budget Entries

Date	Reference	Batch	Description
03/31/2026	13415	26008770	Fund 11 APSD Approved Budget

Total Budget Entries:

500.00

\$500.00

Journal Entries

Date	Reference	Batch	Description	
04/02/2026	151802	26008855	92073 - Letterhead	209.57
Total Journal Entries:				\$209.57
Ending Balance:				\$500.00

\$0.00

\$0.00

\$209.57

\$290.43

2-91 Nonpayroll Expenditures	\$7,000.00	\$0.00	\$2,362.50	\$4,637.50
2-EXP Total Expenditures & Other Uses	\$143,219.00	\$0.00	\$108,813.61	\$34,405.39
Net (Income)/Loss	\$143,219.00	\$0.00	\$108,813.61	\$34,405.39

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	
05/22/2026	052226A1	26010377	2A - May All			7,250.00	
Total Payroll:						\$21,750.00	
Ending Balance:				\$29,000.00	\$0.00	\$21,750.00	\$7,250.00

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	
05/22/2026	052226A1	26010377	2A - May All			1,645.03	
Total Payroll:						\$4,935.09	
Ending Balance:				\$5,516.00	\$0.00	\$4,935.09	\$580.91
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	
05/22/2026	052226A1	26010377	2A - May All			547.23	
Total Payroll:						\$1,641.69	
Ending Balance:				\$2,219.00	\$0.00	\$1,641.69	\$577.31
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	
05/22/2026	052226A1	26010377	2A - May All			18.17	
Total Payroll:						\$54.51	
Ending Balance:				\$73.00	\$0.00	\$54.51	\$18.49
1-92 Payroll Expenditures				\$36,808.00	\$0.00	\$28,381.29	\$8,426.71

Report Description: 1.0 Income Stmt by Program				Account Year: 26	Account Periods: 00 - 11	Dates: 07/01/2025 - 05/31/2026	Cutoff Date:			
Account				Account Description		Budget	Encumbrance	Expenditures	Available	
26.11.099.9002.2510.0580.000000.00				Mileage-Travel						
						Beginning Balance:	\$0.00	\$0.00	\$0.00	\$0.00
Budget Entries										
Date	Reference	Batch	Description							
03/31/2026	13415	26008770	Fund 11 APSD Approved Budget				1,000.00			
						Total Budget Entries:	\$1,000.00			
						Ending Balance:	\$1,000.00	\$0.00	\$0.00	\$1,000.00
26.11.099.9002.2510.0581.000000.00				Professional Development						
						Beginning Balance:	\$0.00	\$0.00	\$0.00	\$0.00
Budget Entries										
Date	Reference	Batch	Description							
03/31/2026	13415	26008770	Fund 11 APSD Approved Budget				1,000.00			
						Total Budget Entries:	\$1,000.00			
						Ending Balance:	\$1,000.00	\$0.00	\$0.00	\$1,000.00
26.11.099.9002.2510.0610.000000.00				Materials And Supplies						
						Beginning Balance:	\$0.00	\$0.00	\$0.00	\$0.00
Budget Entries										
Date	Reference	Batch	Description							
03/31/2026	13415	26008770	Fund 11 APSD Approved Budget				1,500.00			
						Total Budget Entries:	\$1,500.00			
						Ending Balance:	\$1,500.00	\$0.00	\$0.00	\$1,500.00
26.11.099.9002.2510.0616.000000.00				Printing						
						Beginning Balance:	\$0.00	\$0.00	\$0.00	\$0.00
Budget Entries										
Date	Reference	Batch	Description							
03/31/2026	13415	26008770	Fund 11 APSD Approved Budget				250.00			
						Total Budget Entries:	\$250.00			
						Ending Balance:	\$250.00	\$0.00	\$0.00	\$250.00
2-91 Nonpayroll Expenditures							\$3,750.00	\$0.00	\$0.00	\$3,750.00
2-EXP Total Expenditures & Other Uses							\$40,558.00	\$0.00	\$28,381.29	\$12,176.71
Net (Income)/Loss							\$40,558.00	\$0.00	\$28,381.29	\$12,176.71

Report Description: 1.0 Income Stmt by Program				Account Year: 26	Account Periods: 00 - 11	Dates: 07/01/2025 - 05/31/2026	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
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

Report Description: 1.0 Income Stmt by Program				Account Year: 26	Account Periods: 00 - 11	Dates: 07/01/2025 - 05/31/2026	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

Report Description: 1.0 Income Stmt by Program

Account Year: 26

Account Periods: 00 - 11

Dates: 07/01/2025 - 05/31/2026

Cutoff Date:

Account				Account Description	Budget	Encumbrance	Expenditures	Available
26.11.099.9004.2329.0114.000000.00				Administrator				
					Beginning Balance:	\$0.00	\$0.00	\$0.00
				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
				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

Report Description: 1.0 Income Stmt by Program				Account Year: 26	Account Periods: 00 - 11	Dates: 07/01/2025 - 05/31/2026	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

Report Description: 1.0 Income Stmt by Program				Account Year: 26	Account Periods: 00 - 11	Dates: 07/01/2025 - 05/31/2026	Cutoff Date:			
Account				Account Description		Budget		Encumbrance	Expenditures	Available
26.11.099.9007.2570.0114.000000.00				Administrator						
						Beginning Balance:	\$0.00	\$0.00	\$0.00	\$0.00
Budget Entries										
Date	Reference	Batch	Description							
03/31/2026	13415	26008770	Fund 11 APSD Approved Budget				2,000.00			
						Total Budget Entries:	\$2,000.00			
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

Cutoff Date:

Report Description: 1.0 Income Stmt by Program

Account Year: 26

Account Periods: 00 - 11

Dates: 07/01/2025 - 05/31/2026

Cutoff Date:

Account	Account Description	Budget	Encumbrance	Expenditures	Available
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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

Total Budget Entries:

4,000.00

\$4,000.00

Payments

Date	Check/Claim PO	Invoice	Batch	Vendor	Vendor Name	Description
04/21/2026	5100328375	26009346	26009346	89	P-Card Vendor	Aspen-Talent System Design/HR

2,200.00

Total Payments:

\$2,200.00

Ending Balance:

\$4,000.00

\$0.00

\$2,200.00

\$1,800.00

2-91 Nonpayroll Expenditures	\$4,000.00	\$0.00	\$2,200.00	\$1,800.00
2-EXP Total Expenditures & Other Uses	\$6,538.00	\$0.00	\$4,808.43	\$1,729.57
Net (Income)/Loss	\$6,538.00	\$0.00	\$4,808.43	\$1,729.57

Report Description: 1.0 Income Stmt by Program				Account Year: 26	Account Periods: 00 - 11	Dates: 07/01/2025 - 05/31/2026	Cutoff Date:			
Account				Account Description		Budget		Encumbrance	Expenditures	Available
26.11.099.9008.2329.0114.000000.00				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

Report Description: 1.0 Income Stmt by Program				Account Year: 26	Account Periods: 00 - 11	Dates: 07/01/2025 - 05/31/2026	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

Report Description: 1.0 Income Stmt by Program

Account Year: 26

Account Periods: 00 - 11

Dates: 07/01/2025 - 05/31/2026

Cutoff Date:

Account				Account Description	Budget	Encumbrance	Expenditures	Available
26.11.099.9009.2560.0114.000000.00				Administrator				
Budget Entries					Beginning Balance:	\$0.00	\$0.00	\$0.00
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
26.11.099.9009.2560.0158.000000.00				Hourly Technician				
Budget Entries					Beginning Balance:	\$0.00	\$0.00	\$0.00
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		
Payroll								
Date	Reference	Batch	Description					
05/22/2026	052226A1	26010377	2A - May All				922.13	
					Total Payroll:		\$922.13	
					Ending Balance:	\$12,000.00	\$0.00	\$922.13
								\$11,077.87

Report Description: 1.0 Income Stmt by Program				Account Year: 26	Account Periods: 00 - 11	Dates: 07/01/2025 - 05/31/2026	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	\$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	\$2,270.40
26.11.099.9009.2560.0220.000000.00				Social Security						
						Beginning Balance:	\$0.00	\$0.00	\$0.00	\$0.00
Budget Entries										
Date	Reference	Batch	Description							
03/31/2026	13415	26008770	Fund 11 APSD Approved Budget				630.00			
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	
05/22/2026	052226A1	26010377	2A - May All						70.54	
						Total Payroll:			\$222.92	
						Ending Balance:	\$1,071.00	\$0.00	\$222.92	\$848.08
26.11.099.9009.2560.0230.000000.00				Industrial Insurance						
						Beginning Balance:	\$0.00	\$0.00	\$0.00	\$0.00
Budget Entries										
Date	Reference	Batch	Description							
03/31/2026	13415	26008770	Fund 11 APSD Approved Budget				21.00			
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	
05/22/2026	052226A1	26010377	2A - May All						2.31	
						Total Payroll:			\$7.32	
						Ending Balance:	\$35.00	\$0.00	\$7.32	\$27.68
1-92 Payroll Expenditures							\$17,773.00	\$0.00	\$3,548.97	\$14,224.03

Report Description: 1.0 Income Stmt by Program

Account Year: 26

Account Periods: 00 - 11

Dates: 07/01/2025 - 05/31/2026

Cutoff Date:

Account				Account Description	Budget	Encumbrance	Expenditures	Available
26.11.099.9009.2560.0610.000000.00				Materials And Supplies				
					Beginning Balance:	\$0.00	\$0.00	\$0.00
								\$0.00
				Budget Entries				
Date	Reference	Batch	Description					
03/31/2026	13415	26008770	Fund 11 APSD Approved Budget		50,000.00			
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
							\$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	\$3,548.97	\$39,199.03
				Net (Income)/Loss	\$42,748.00	\$0.00	\$3,548.97	\$39,199.03

Report Description: 1.0 Income Stmt by Program				Account Year: 26	Account Periods: 00 - 11	Dates: 07/01/2025 - 05/31/2026	Cutoff Date:			
Account				Account Description			Budget	Encumbrance	Expenditures	Available
26.11.099.9018.2329.0114.000000.00				Administrator						
							Beginning Balance:	\$0.00	\$0.00	\$0.00
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

Report Description: 1.0 Income Stmt by Program				Account Year: 26	Account Periods: 00 - 11	Dates: 07/01/2025 - 05/31/2026	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

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	
05/22/2026	052226A1	26010377	2A - May All			545.89	
Total Payroll:						\$5,055.30	
Ending Balance:				\$5,757.00	\$0.00	\$5,055.30	\$701.70
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	
05/22/2026	052226A1	26010377	2A - May All			111.68	
Total Payroll:						\$1,574.06	
Ending Balance:				\$1,688.00	\$0.00	\$1,574.06	\$113.94

Cutoff Date:

Expenditure Detail

Income Statement by Program

Report Description: 1.0 Income Stmt by Program				Account Year: 26	Account Periods: 00 - 11	Dates: 07/01/2025 - 05/31/2026	Cutoff Date:		
Account				Account Description		Budget	Encumbrance	Expenditures	Available
26.35.080.9035.1000.0650.000000.00				School Computer Rotation					
Beginning Balance:						\$0.00	\$0.00	\$0.00	\$0.00
Budget Entries									
Date	Reference	Batch	Description						
03/31/2026	13441	26008834	Technology New District Budget			20,000.00			
Total Budget Entries:						\$20,000.00			
Ending Balance:						\$20,000.00	\$0.00	\$0.00	\$20,000.00

Report Description: 1.0 Income Stmt by Program				Account Year: 26		Account Periods: 00 - 11		Dates: 07/01/2025 - 05/31/2026		Cutoff Date:	
Account			Account Description					Budget	Encumbrance	Expenditures	Available
26.35.080.9035.2580.0670.000000.00			Software - Network								
Beginning Balance:								\$0.00	\$0.00	\$0.00	\$0.00
Budget Entries											
Date	Reference	Batch	Description								
03/31/2026	13441	26008834	Technology New District Budget					177,586.00			
Total Budget Entries:								\$177,586.00			
Payments											
Date	Check/Claim	PO	Invoice	Batch	Vendor	Vendor Name	Description				
03/23/2026	5100326986		26009157	26009157	88096	U S BANK	APSD - HPE server management - 3yr			2,086.00	
03/23/2026	5100326986		26009157	26009157	88096	U S BANK	APSD-New Duo setup 3/10/26-3/9/27			2,295.00	
04/21/2026	5100328375		26010300	26010300	92170	VALCOM	Ecostruxure Data Center Subscription 3yr			4,611.60	
04/21/2026	5100328375		26010300	26010300	9472	AUTOMOX INC	Server firmware updating software			1,289.40	
05/14/2026	5100329787	26001720	INV-09040	26010199	7111	IDENTITY AUTOMATION, LP	RapidIdentity Cloud Sandbox RID-C-SNDBOX			8,333.33	
Total Payments:										\$18,615.33	
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						
05/14/2026	26001720		26010199	7111	IDENTITY AUTOMATION, LP						
05/22/2026	26001898		26010565	76685	SHI INTERNATIONAL CORPORATION				32,032.48		
Total Encumbrances:											
Ending Balance:								\$177,586.00	\$32,032.48	\$21,309.33	\$124,244.19
26.35.080.9035.2580.0670.000000.01			Software-Skyward Qmlativ								
Beginning Balance:								\$0.00	\$0.00	\$0.00	\$0.00
Budget Entries											
Date	Reference	Batch	Description								
03/31/2026	13441	26008834	Technology New District Budget					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								
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					18,500.00			
Total Budget Entries:								\$18,500.00			
Ending Balance:								\$18,500.00	\$0.00	\$0.00	\$18,500.00

Report Description: 1.0 Income Stmt by Program

Account Year: 26

Account Periods: 00 - 11

Dates: 07/01/2025 - 05/31/2026

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
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
2-91 Nonpayroll Expenditures					\$310,976.00	\$32,032.48	\$21,551.42	\$257,392.10
2-EXP Total Expenditures & Other Uses					\$310,976.00	\$32,032.48	\$21,551.42	\$257,392.10
Net (Income)/Loss					\$310,976.00	\$32,032.48	\$21,551.42	\$257,392.10

Report Description: 1.0 Income Stmt by Program

Account Year: 26

Account Periods: 00 - 11

Dates: 07/01/2025 - 05/31/2026

Cutoff Date:

Account	Account Description	Budget	Encumbrance	Expenditures	Available
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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

Report Description: 1.0 Income Stmt by Program

Account Year: 26

Account Periods: 00 - 11

Dates: 07/01/2025 - 05/31/2026

Cutoff Date:

FJEXD01A

(build 26.4.1.1)

Selection Criteria

Account Year	26
Account Period Range	00 - 11
Include Budget Detail	Yes
Cutoff Date	
Report ID	66449
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	11 - 11
FUND	35 - 35

ALPINE SCHOOL DISTRICT May 22, 2026 Enrollment

ELEMENTARY SCHOOLS	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
	Pre-K	K	1st	2nd	3rd	4th	5th	6th	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	38	61	70	75	64	77	62	86	495	0	495	513	517	(22)	510	(15)	531	(36)
Belmont	47	90	105	127	131	130	139	125	847	22	869	883	909	(40)	878	(9)	901	(32)
Black Ridge	34	94	117	111	127	139	141	112	841	12	853	781	795	(55)	838	(15)	821	(32)
Bonneville	43	46	56	65	74	77	61	59	438	3	441	492	497	(56)	454	(13)	509	(68)
Brookhaven	8	156	166	143	142	159	160	140	1,066	23	1,089	1,066	1,086	(3)	1,094	(5)	1,074	(15)
Cascade	9	74	111	124	99	129	106	113	756	17	773	820	834	(61)	784	(11)	876	(103)
Cedar Ridge	21	69	87	83	92	97	101	90	619	23	642	604	628	(14)	649	(7)	662	(20)
Cedar Valley	0	17	22	12	21	24	15	22	133	1	134	160	160	(26)	130	(4)	106	(28)
Centennial	27	74	72	90	78	99	87	115	615	32	647	675	705	(58)	658	(11)	716	(69)
Central	6	62	62	87	66	85	89	83	534	11	545	532	548	(3)	548	(3)	594	(49)
Cherry Hill	60	73	74	76	83	95	68	92	561	6	567	594	597	(30)	580	(13)	633	(66)
Deerfield	50	64	58	59	64	63	83	81	472	0	472	478	480	(8)	470	(2)	505	(33)
Desert Sky	8	156	178	183	144	181	161	151	1,154	2	1,156	1,183	1,184	(28)	1,165	(9)	1,087	(69)
Dry Creek	45	192	147	150	171	175	156	150	1,141	0	1,141	1,117	1,119	(22)	1,149	(8)	1,111	(30)
Eaglecrest	44	69	81	69	97	88	115	118	637	20	657	636	659	(2)	660	(3)	701	(44)
Eagle Valley	46	97	86	91	103	123	114	111	725	16	741	739	752	(11)	723	(18)	776	(35)
Foothill	57	43	44	47	62	62	74	89	421	33	454	420	461	(7)	457	(3)	488	(34)
Forbes	10	78	69	69	62	64	72	66	480	28	508	495	532	(24)	507	(1)	546	(38)
Fox Hollow	29	89	66	93	96	94	100	88	626	30	656	642	680	(24)	658	(2)	711	(55)
Freedom	35	72	68	63	74	83	110	82	552	1	553	566	568	(15)	558	(5)	623	(70)
Greenwood	74	122	103	106	78	109	94	100	712	17	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	89	98	99	83	106	83	657	33	690	651	677	(13)	683	(7)	690	(0)
Harvest	44	143	130	140	125	163	132	126	959	5	964	959	961	(3)	967	(3)	988	(24)
Hidden Hollow	60	110	94	106	142	141	155	130	878	16	894	880	908	(14)	893	(1)	892	(2)
Highland	1	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	46	74	58	74	61	467	26	493	443	474	(19)	492	(1)	476	(17)
Liberty Hills	58	136	125	120	107	129	109	114	840	25	865	859	882	(17)	839	(6)	824	(41)
Lindon	46	45	59	56	73	86	91	114	524	2	526	509	513	(13)	524	(2)	538	(12)
Manila	50	64	62	52	46	67	72	87	450	20	470	504	527	(67)	476	(6)	540	(70)
Meadow	26	74	70	68	74	77	80	92	535	11	546	541	565	(19)	556	(10)	574	(28)
Mount Mahogany	45	72	75	82	80	86	81	79	555	1	556	581	581	(25)	553	(3)	585	(29)
Mountain Trails	40	160	153	136	151	146	134	131	1,011	30	1,041	924	951	(80)	1,001	(40)	831	(210)
North Point	41	185	148	156	147	180	158	138	1,112	2	1,114	1,112	1,120	(6)	1,124	(10)	1,057	(67)
Northridge	25	40	47	46	53	50	53	58	347	38	385	327	357	(28)	388	(3)	393	(8)
Orchard	36	46	69	82	75	87	87	81	527	21	548	549	550	(2)	553	(5)	589	(41)
Orem	54	97	83	76	97	90	98	111	652	11	663	634	642	(21)	681	(18)	618	(45)
Parkside	34	68	75	65	68	71	59	71	477	10	487	527	527	(40)	496	(9)	549	(62)
Pony Express	34	142	124	146	131	137	145	134	959	27	986	947	969	(17)	989	(3)	975	(11)
Ridgeline	46	81	65	88	94	94	138	115	675	2	677	669	672	(5)	684	(7)	702	(25)
River Rock	29	82	130	103	131	145	151	151	893	10	903	895	900	(3)	916	(13)	932	(29)
Riverview	43	121	127	124	148	136	153	129	938	7	945	927	940	(5)	956	(11)	957	(12)
Rocky Mountain	1	26	48	52	66	63	68	59	382	21	403	410	449	(46)	414	(11)	480	(77)
Sage Hills	21	79	80	108	105	135	103	156	766	11	777	826	840	(63)	780	(3)	851	(74)
Saratoga Shores	81	87	78	94	110	134	114	113	730	13	743	696	707	(36)	731	(12)	723	(20)
Sego Lily	19	65	75	56	86	102	89	95	568	4	572	589	591	(19)	572	(0)	604	(32)
Shelley	4	74	76	78	96	104	110	116	654	14	668	666	693	(25)	684	(16)	732	(64)
Silver Lake	110	124	110	98	115	106	111	92	756	18	774	773	786	(12)	776	(2)	781	(7)
Snow Springs	96	83	87	87	107	91	117	103	675	29	704	704	748	(44)	719	(15)	769	(65)
Springside	7	139	114	122	130	125	110	112	852	21	873	854	872	(1)	880	(7)	821	(52)
Thunder Ridge	54	148	149	121	137	169	152	154	1,030	34	1,064	1,032	1,062	(2)	1,071	(7)	1,034	(30)
Trailside	15	149	123	153	146	115	138	124	948	25	973	1,056	1,079	(106)	989	(16)	1,043	(70)
Traverse Mtn	55	93	100	103	91	130	136	124	777	5	782	786	794	(12)	777	(5)	836	(54)
Vineyard	63	93	96	111	108	111	107	111	737	6	743	686	694	(39)	738	(5)	713	(30)
Westfield	4	54	54	63	87	95	83	92	528	2	530	498	502	(28)	531	(1)	547	(17)
Westmore	41	69	60	66	58	63	60	55	431	15	446	487	501	(55)	456	(10)	496	(50)
Windsor	31	59	74	74	83	79	78	68	515	3	518	545	548	(30)	531	(13)	549	(31)
On-line School	0	7	8	7	5	7	14	25	73	0	73	67	67	(6)	64	(9)	66	(7)
Elementary Total	2,128	5,302	5,322	5,462	5,786	6,239	6,202	6,143	40,456	863	41,319	41,002	41,942	(623)	41,499	(180)	42,366	(1,047)
PY Projection for CY		5,458	5,374	5,566	5,807	6,296	6,293	6,208	41,002	940	41,942							
Δ		(156)	(52)	(104)	(21)	(57)	(91)	(65)	(546)	(77)	(623)							

ALPINE SCHOOL DISTRICT May 22, 2026 Enrollment

JUNIOR HIGHS	7th	8th	9th						Total	SC	Total	PY Projection for CY	PY Projection for CY	Current - Projection
American Fork	635	607	581						1,823	27	1,850	1,810	1,837	13
Canyon View	369	352	339						1,060	12	1,072	1,085	1,093	(21)
Frontier	439	456	481						1,376	15	1,391	1,269	1,282	(103)
Lake Mountain	468	491	482						1,441	17	1,458	1,480	1,495	(37)
Lakeridge	430	433	416						1,279	14	1,293	1,320	1,332	(39)
Lehi	479	505	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	456						1,240	13	1,253	1,235	1,261	(8)
Orem	332	324	276						932	12	944	990	1,002	(58)
Pleasant Grove	335	345	392						1,072	11	1,083	1,135	1,145	(62)
Sage Canyon	527	512	479						1,518	14	1,532	1,546	1,561	(29)
Timberline	424	434	430						1,288	9	1,297	1,280	1,294	3
Viewpoint	564	527	522						1,613	19	1,632	1,605	1,620	12
Vista Heights	655	551	607						1,813	12	1,825	1,795	1,812	13
Willowcreek	514	499	525						1,538	10	1,548	1,580	1,593	(45)
On-line School	26	43	0						69	0	69	30	30	39
Junior High Total	6,927	6,715	6,810						20,452	203	20,655	20,555	20,784	(129)
PY Projection for CY	6,880	6,865	6,810						20,555	229	20,784			
Δ	47	(150)	0						(103)	(26)	(129)			

SENIOR HIGHS	7th	8th	9th	10th	11th	12th	FE		Total	SC	Total	PY Projection for CY	PY Projection for CY	Current - Projection
American Fork				715	745	658			2,118	24	2,142	2,180	2,199	(57)
Cedar Valley				923	847	748			2,518	20	2,538	2,573	2,599	(61)
Lehi				805	767	697			2,269	18	2,287	2,299	2,317	(30)
Lone Peak				747	803	784			2,334	12	2,346	2,335	2,344	2
Mountain View				488	502	435			1,425	14	1,439	1,541	1,560	(121)
Orem				405	410	370			1,185	12	1,197	1,176	1,189	8
Pleasant Grove				566	609	590			1,765	14	1,779	1,811	1,833	(54)
Polaris				31	64	62			157	0	157	150	150	7
Skyridge				853	827	786			2,466	17	2,483	2,491	2,511	(28)
Timpanogos				537	436	476			1,449	9	1,458	1,450	1,459	(1)
Westlake				1,088	1,089	897			3,074	39	3,113	3,133	3,168	(55)
Summit (At Risk)	3	9	14	12	14	14			66	1	67	53	53	14
High School Total	3	9	14	7,170	7,113	6,517			20,826	180	21,006	21,192	21,382	(376)
PY Projection for CY	0	3	10	7,155	7,075	6,875	74		21,192	190	21,382			
Δ	3	6	4	15	38	(358)	(74)		(366)	(10)	(376)			

Overall Total									Total	SC	Total			
									81,734	1,246	82,980	82,749	84,108	(1,128)
PY Projection for CY									82,749	1,359	84,108			
Δ									(1,015)	(113)	(1,128)			

Special Schools	Pre-K	8th	9th	10th	11th	12th			Total	SC	Total	PY Projection For CY	Current - Projection
Summit (YIC) 7-12	0		8	14	23	8			53	0	53	25	28
Dan Peterson	21					1			1	243	244	239	5
Horizon	6					0			0	149	149	159	(10)
Special Total	27		8	14	23	9			54	392	446	423	23
PY Projection for CY									24	399	423		
Δ									30	(7)	23		

Grand Total									81,788	1,638	83,426		84,531	(1,105)
PY Projection for CY									82,773	1,758	84,531			
Δ									(985)	(120)	(1,105)			

10/1/2025	Current - 10/1/2025	10/1/2024	Current - 10/1/2024
1,879	(29)	1,839	11
1,090	(18)	1,073	(1)
1,391	0	1,792	(401)
1,459	(1)	1,480	(22)
1,312	(19)	1,345	(52)
1,475	(10)	1,381	34
954	(11)	960	(17)
1,266	(13)	1,301	(48)
956	(12)	973	(29)
1,098	(15)	1,182	(99)
1,527	5	0	1,532
1,299	(2)	1,324	(27)
1,622	10	1,670	(38)
1,834	(9)	1,685	(140)
1,552	(4)	1,592	(44)
34	35	42	27
20,748	(93)	19,639	1,016

10/1/2025	Current - 10/1/2025	10/1/2024	Current - 10/1/2024
2,264	(122)	2,320	(156)
2,589	(51)	3,315	(777)
2,360	(73)	2,241	2
2,374	(28)	2,471	(155)
1,489	(50)	1,600	(181)
1,230	(33)	1,229	(3)
1,813	(34)	1,904	(145)
147	10	160	(3)
2,526	(43)	2,487	41
1,503	(45)	1,475	(8)
3,189	(76)	3,077	3
59	8	50	9
21,543	(537)	22,329	(1,323)

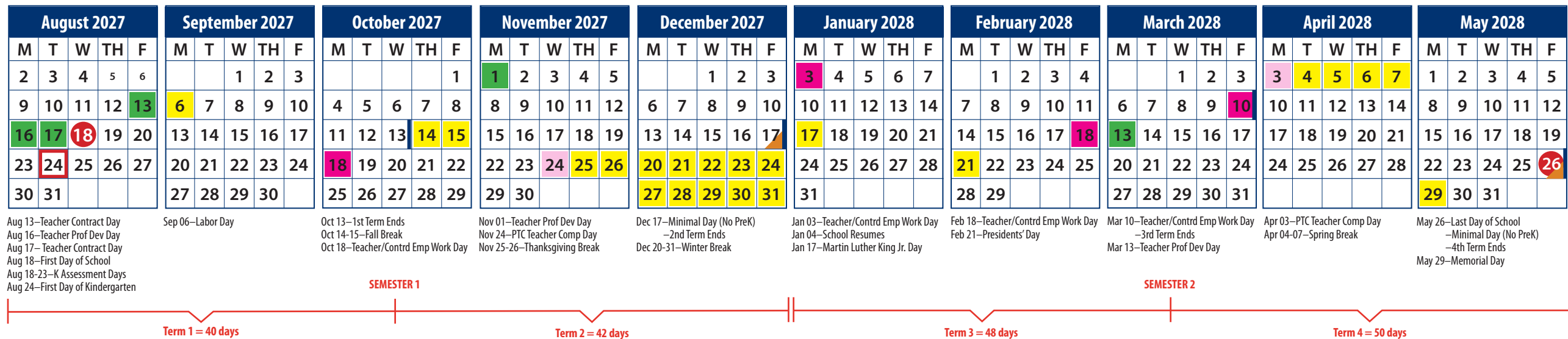
83,790	(810)	84,334	(1,354)
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10/1/2025	Current - 10/1/2025	10/1/2024	Current - 10/1/2024
17	36	25	28
256	(12)	239	5
152	(3)	159	(10)
425	21	423	23

84,215	(789)	84,757	(1,331)
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2027-2028

RECOMMENDED



Counts toward 180

Doesn't Count

185 day

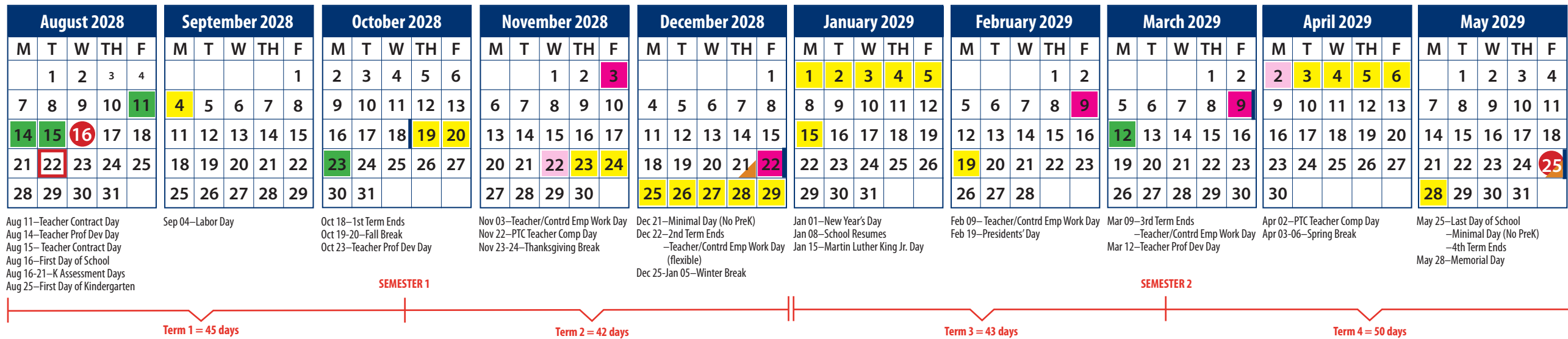
First & Last day of school

End of Term

Minimal Day

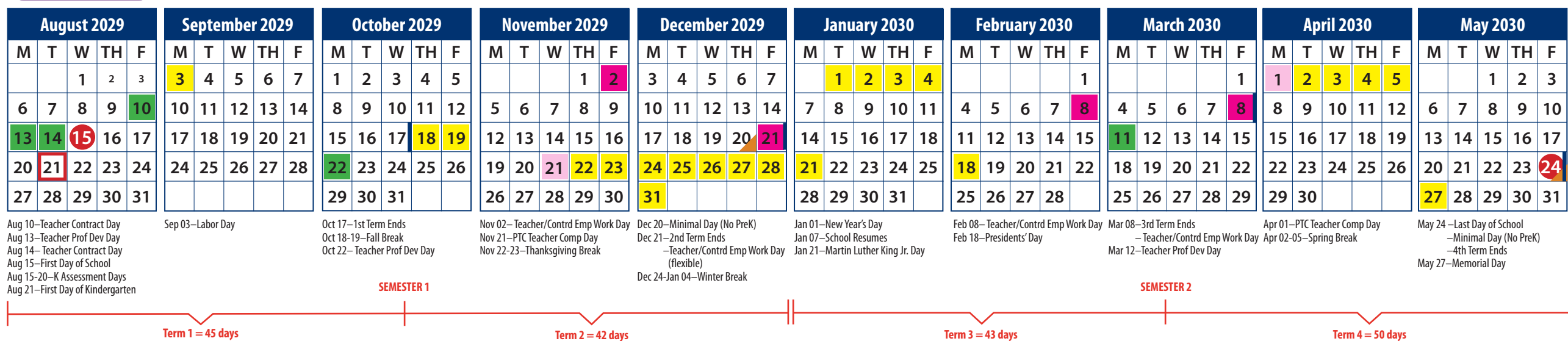
2028-2029

RECOMMENDED



2029-2030

RECOMMENDED



2027-2028

RECOMMENDED

August 2027					September 2027					October 2027					November 2027					December 2027					January 2028					February 2028					March 2028					April 2028					May 2028				
M	T	W	TH	F	M	T	W	TH	F	M	T	W	TH	F	M	T	W	TH	F	M	T	W	TH	F	M	T	W	TH	F	M	T	W	TH	F	M	T	W	TH	F										
2	3	4	5	6			1	2	3					1	1	2	3	4	5			1	2	3	3	4	5	6	7		1	2	3	3	4	5	6	7	1	2	3	4	5						
9	10	11	12	13	6	7	8	9	10	4	5	6	7	8	8	9	10	11	12	6	7	8	9	10	10	11	12	13	14	7	8	9	10	11	6	7	8	9	10	10	11	12	13	14	8	9	10	11	12
16	17	18	19	20	13	14	15	16	17	11	12	13	14	15	15	16	17	18	19	13	14	15	16	17	17	18	19	20	14	15	16	17	18	13	14	15	16	17	17	18	19	20	21	15	16	17	18	19	
23	24	25	26	27	20	21	22	23	24	18	19	20	21	22	22	23	24	25	26	20	21	22	23	24	24	25	26	27	28	20	21	22	23	24	24	25	26	27	28	24	25	26	27	28	22	23	24	25	26
30	31				27	28	29	30		25	26	27	28	29	29	30				27	28	29	30	31	31				28	29				27	28	29	30	31						29	30	31			

Aug 13—Teacher Contract Day
Aug 16—Teacher Prof Dev Day
Aug 17—Teacher Contract Day
Aug 18—First Day of School
Aug 18-23—K Assessment Days
Aug 24—First Day of Kindergarten

Sep 06—Labor Day

Oct 13—1st Term Ends
Oct 14-15—Fall Break
Oct 18—Teacher/Contrd Emp Work Day

Nov 01—Teacher Prof Dev Day
Nov 24—PTC Teacher Comp Day
Nov 25-26—Thanksgiving Break

Dec 17—Minimal Day (No PreK)
—2nd Term Ends
Dec 20-31—Winter Break

Jan 03—Teacher/Contrd Emp Work Day
Jan 04—School Resumes
Jan 17—Martin Luther King Jr. Day

Feb 18—Teacher/Contrd Emp Work Day
Feb 21—Presidents' Day

Mar 10—Teacher/Contrd Emp Work Day
—3rd Term Ends
Mar 13—Teacher Prof Dev Day

Apr 03—PTC Teacher Comp Day
Apr 04-07—Spring Break

May 26—Last Day of School
—Minimal Day (No PreK)
—4th Term Ends
May 29—Memorial Day

Term 1 = 40 days

Term 2 = 42 days

Term 3 = 48 days

Term 4 = 50 days

Counts toward 180

Doesn't Count

185 day

First & Last day of school

End of Term

Minimal Day

2028-2029

RECOMMENDED

August 2028					September 2028					October 2028					November 2028					December 2028					January 2029					February 2029					March 2029					April 2029					May 2029					
M	T	W	TH	F	M	T	W	TH	F	M	T	W	TH	F	M	T	W	TH	F	M	T	W	TH	F	M	T	W	TH	F	M	T	W	TH	F	M	T	W	TH	F											
	1	2	3	4					1	2	3	4	5	6			1	2	3					1	1	2	3	4	5				1	2	2	3	4	5	6		1	2	3	4						
7	8	9	10	11	4	5	6	7	8	9	10	11	12	13	6	7	8	9	10	4	5	6	7	8	8	9	10	11	12	5	6	7	8	9	9	10	11	12	13	7	8	9	10	11						
14	15	16	17	18	11	12	13	14	15	16	17	18	19	20	13	14	15	16	17	11	12	13	14	15	15	16	17	18	19	12	13	14	15	16	12	13	14	15	16	16	17	18	19	20	14	15	16	17	18	
21	22	23	24	25	18	19	20	21	22	23	24	25	26	27	20	21	22	23	24	18	19	20	21	22	22	23	24	25	26	19	20	21	22	23	19	20	21	22	23	23	24	25	26	27	21	22	23	24	25	
28	29	30	31		25	26	27	28	29	30	31				27	28	29	30		25	26	27	28	29	29	30	31				26	27	28			26	27	28	29	30	30					28	29	30	31	

Aug 11—Teacher Contract Day
Aug 14—Teacher Prof Dev Day
Aug 15—Teacher Contract Day
Aug 16—First Day of School
Aug 16-21—K Assessment Days
Aug 25—First Day of Kindergarten

Sep 04—Labor Day

Oct 18—1st Term Ends
Oct 19-20—Fall Break
Oct 23—Teacher Prof Dev Day

Nov 03—Teacher/Contrd Emp Work Day
Nov 22—PTC Teacher Comp Day
Nov 23-24—Thanksgiving Break

Dec 21—Minimal Day (No PreK)
Dec 22-2nd Term Ends
—Teacher/Contrd Emp Work Day (flexible)
Dec 25-Jan 05—Winter Break

Jan 01—New Year's Day
Jan 08—Teacher/Contrd Emp Work Day
Jan 09—School Resumes
Jan 15—Martin Luther King Jr. Day

Feb 19—Presidents' Day

Mar 09—3rd Term Ends
—Teacher/Contrd Emp Work Day
Mar 12—Teacher Prof Dev Day

Apr 02—PTC Teacher Comp Day
Apr 03-06—Spring Break

May 25—Last Day of School
—Minimal Day (No PreK)
—4th Term Ends
May 28—Memorial Day

Term 1 = 45 days

Term 2 = 42 days

Term 3 = 43 days

Term 4 = 50 days

2029-2030

RECOMMENDED

August 2029					September 2029					October 2029					November 2029					December 2029					January 2030					February 2030					March 2030					April 2030					May 2030				
M	T	W	TH	F	M	T	W	TH	F	M	T	W	TH	F	M	T	W	TH	F	M	T	W	TH	F	M	T	W	TH	F	M	T	W	TH	F	M	T	W	TH	F										
		1	2	3	3	4	5	6	7	1	2	3	4	5				1	2	3	4	5	6	7		1	2	3	4					1	1	2	3	4	5			1	2	3					
6	7	8	9	10	10	11	12	13	14	8	9	10	11	12	5	6	7	8	9	10	11	12	13	14	7	8	9	10	11	4	5	6	7	8	4	5	6	7	8	8	9	10	11	12	6	7	8	9	10
13	14	15	16	17	17	18	19	20	21	15	16	17	18	19	12	13	14	15	16	17	18	19	20	21	14	15	16	17	18	11	12	13	14	15	15	16	17	18	19	15	16	17	18	19	13	14	15	16	17
20	21	22	23	24	24	25	26	27	28	22	23	24	25	26	19	20	21	22	23	24	25	26	27	28	21	22	23	24	25	18	19	20	21	22	18	19	20	21	22	22	23	24	25	26	20	21	22	23	24
27	28	29	30	31						29	30	31			26	27	28	29	30	31					28	29	30	31			25	26	27	28	29	25	26	27	28	29	29	30			27	28	29	30	31

Aug 10—Teacher Contract Day
Aug 13—Teacher Prof Dev Day
Aug 14—Teacher Contract Day
Aug 15—First Day of School
Aug 15-20—K Assessment Days
Aug 21—First Day of Kindergarten

Sep 03—Labor Day

Oct 17—1st Term Ends
Oct 18-19—Fall Break
Oct 22—Teacher Prof Dev Day

Nov 02—Teacher/Contrd Emp Work Day
Nov 21—PTC Teacher Comp Day
Nov 22-23—Thanksgiving Break

Dec 20—Minimal Day (No PreK)
Dec 21-2nd Term Ends
—Teacher/Contrd Emp Work Day (flexible)
Dec 24-Jan 04—Winter Break

Jan 01—New Year's Day
Jan 07—Teacher/Contrd Emp Work Day
Jan 08—School Resumes
Jan 21—Martin Luther King Jr. Day

Feb 18—Presidents' Day

Mar 08—3rd Term Ends
—Teacher/Contrd Emp Work Day
Mar 12—Teacher Prof Dev Day

Apr 01—PTC Teacher Comp Day
Apr 02-05—Spring Break

May 24—Last Day of School
—Minimal Day (No PreK)
—4th Term Ends
May 27—Memorial Day

Term 1 = 45 days

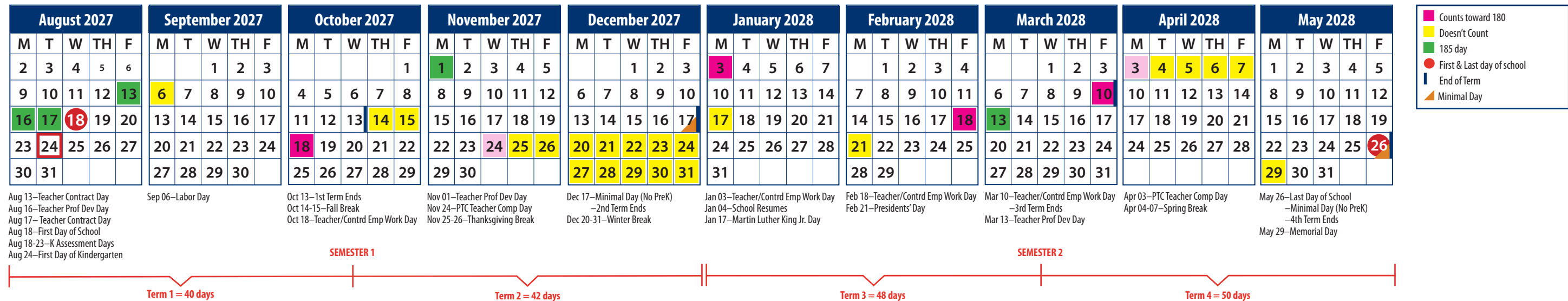
Term 2 = 42 days

Term 3 = 43 days

Term 4 = 50 days

2027-2028

RECOMMENDED



NEGOTIATION AGREEMENT
between
ASPEN PEAKS SCHOOL DISTRICT
and
LAKE MOUNTAIN SCHOOL DISTRICT
and
TIMPANOGOS SCHOOL DISTRICT

This NEGOTIATION AGREEMENT (herein referred to as “AGREEMENT”) is entered into effective as of _____, 202__ (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 LAKE MOUNTAIN SCHOOL DISTRICT, a political subdivision of the State of Utah, whose address is 1307 N. Commerce Dr., Saratoga Springs, Utah 84045 (herein referred to as “LMSD”) and TIMPANOGOS SCHOOL DISTRICT, a political subdivision of the State of Utah, whose address is 490 N State Street, Lindon Utah, 84042 (herein referred to as “TSD”). Each of APSD, LMSD, 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 Propositions 11 and 14 in November, 2024;
- b. Whereas, pursuant to applicable statute, including UTAH CODE ANN. § 53G-3-302, the Parties will divide the assets and real property of Alpine School District, a political subdivision of the State of Utah (“Alpine”) as required therein or as otherwise mutually agreed;
- c. Whereas, the Parties have established negotiation teams who are empowered by their respective School Boards to enter into mutual agreements under UTAH CODE ANN. § 53G-3-302 for the purpose of fulfilling their responsibilities;
- d. Whereas, the Negotiation teams began meeting jointly and have promulgated the following agreements in accordance with UTAH CODE ANN. § 53G-3-302, which agreements may be added thereto to by addendum as desired by the Parties in the course of fulfilling their respective duties;

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

AGREEMENT

- a. **Liability - Leased Facility for Alternative Schools (Woodbury Corporation, lessor) in American Fork, Utah:** Aspen Peaks School District assumes the full liability for the lease effective July 1, 2027. Any sublease or MOU will be the responsibility of Aspen Peaks School District.
- b. **Asset - Alpine Foundation Balances - Alternative allocation:** The Parties agree to distribute assets held by the Alpine Foundation in an alternative method to code by the following: 1) Teacher & School program account balances based on the new district where the teacher is

assigned or school geographically resides; 2) Donor restricted funds to the new district where funds were directed or restricted (e.g. endowments, CRA agreements, etc.); and 3) Undesignated or general funds of the Alpine Foundation based on Student enrollment percentages as follows - Aspen Peaks 41.78%; Lake Mountain 30.16%; and Timpanogos 28.06%. A sample schedule was provided by the Alpine Foundation following this alternative allocation method, which will be updated periodically as balances change in the course of operation and finalized by June 30, 2027.

- c. **Asset - Technology computers (non data center) and Warehouse supplies:** The Parties agree to distribute assets held in possession of Technology and Warehouse based on student enrollment percentages as follows - Aspen Peaks 41.78%; Lake Mountain 30.16%; and Timpanogos 28.06%.
- d. **Asset - Physical Facilities White Fleet and Equipment:** The Parties agree to empower a subcommittee of ASD employees (Frank Pulley, Jr, Scott McDonald, and Zach Draper) to create a proposed equitable division of physical facilities vehicles and equipment. The proposed division will be presented back to the parties for final approval.
- e. **Asset - SPED White fleet:** The Parties agree to empower ASD administration to make the decision of equitable allocation of SPED vehicles to ensure each of schools in the three new districts receive assets for operation beginning July 1, 2026. The vehicles will become assets in the respective new districts beginning July 1, 2027.
- f. **Asset - Fund 10 - General Fund:** The Parties agree to distribute funds based on student enrollment percentages as follows - Aspen Peaks 41.78%; Lake Mountain 30.16%; and Timpanogos 28.06%, unless there is a portion of the assets in the general fund that is "Assigned to a School or School Program", which will be distributed to the new district where the "School or School Program" geographically resides with the remainings funds distributed based on student enrollment percentages as outlined above.
- g. **Asset - Fund 21 - Student Activity Fund:** The Parties agree to distribute funds based on the geographical location of the school and associated school program with any unassigned funds or non school funds based on student enrollment percentages as follows - Aspen Peaks 41.78%; Lake Mountain 30.16%; and Timpanogos 28.06%.
- h. **Asset - Fund 49 - Nutrition Services Fund:** The Parties agree to purchase, or set aside sufficient funds from the Nutrition Services Fund for all kitchen equipment, furnishings, small wares needed for the opening and operation of the new Juniper Basin Elementary and new Saratoga Springs High School.
- i. **Asset - OPEB Trust Fund:** The Parties agree that the OPEB Trust Fund shall remain intact, with all trust obligations honored and fulfilled prior to the distribution of assets. The OPEB assets will be distributed based on student enrollment percentages as follows - Aspen Peaks 41.78%; Lake Mountain 30.16%; and Timpanogos 28.06%.. The Parties agree that OPEB shall be fully funded. Upon full funding, the remaining assigned fund balance for post retirement benefits shall be transferred to the unassigned fund balance within Fund 10. OPEB Fund 71 shall be jointly administered with a third-party entity. The OPEB Trust shall be managed by a third-party entity and shall not be considered an asset of Alpine School District. An annual OPEB review committee shall be established consisting of three representatives from each school board, the Board President, the Superintendent, or

designee(s), for a total of nine members, to provide oversight and recommendations regarding the trust. The Parties agree to execute an RFP for the management of the fund to a third-party, and Alpine School District shall develop and execute the accompanying Memorandum of Understanding (MOU). The Parties agree that OPEB funds shall remain in an irrevocable trust and management fees associated with the trust shall be paid from investment earnings. Information regarding the OPEB trust shall be shared regularly during public board meetings. The Parties further agree to utilize joining messaging regarding the administration and disposition of the OPEB trust, including the issuance of joint public statements (draft below), after which public comment may be received in accordance with applicable board meeting procedures.

Draft joining statement - The school boards of Aspen Peaks, Lake Mountain, and Timpanogos stand united in supporting our employees throughout this district transition. To actualize this support, we have formally agreed to keep all Other Post-Employment Benefits (OPEB) intact under third-party management. This agreement honors the extended medical coverage promises originally made to employees, ensuring full portability so staff can transfer between our three districts without losing earned retirement benefits. This Memorandum of Understanding cements our long-term pledge to safeguard these resources until every single eligible individual has fully utilized their earned benefit.

The Boards of Education recognize that the strength of our schools has always been found in the dedication of our employees. As the three successor districts move forward, they do so with profound gratitude for the service, sacrifice, and commitment of those who have shaped generations of students. This agreement reflects the districts' shared commitment to honor the promises made to those employees and to carry that legacy of trust into the future.

- j. **Asset - Employee Obligation:** The Parties agree that accrued employee vacation hours and any associated vacation pay obligations shall transfer with the employee to their new district. The Parties anticipate that all necessary adjustments and reconciliations related to these obligations will be completed by June 30, 2027, with obligations for employees beginning employment in the new districts July 1, 2026, completed by June 30, 2026. The Parties agree to communicate this with Business Services who will then disseminate this information to all employees.
- k. **Other - Juniper Basin Elementary School:** The Parties acknowledge that Juniper Basin Elementary School is an Alpine School District facility. Furniture, fixtures, and equipment (FFE) costs, estimated at approximately \$875,000, shall be funded from Alpine School District resources prior to the district split. In addition, a total of \$4 million from the nutrition fund shall be allocated to the Lake Mountain School District.
- l. **Other - Sharon Special School:** The Parties agree that funding in the amount of approximately \$2-3 million shall be allocated for the renovation of Sharon Elementary School and for furniture, fixtures, and equipment (FFE) for the Timpanogos School District. In addition, Alpine School District shall be responsible for lease costs and furniture, fixtures, and equipment (FFE) and associated capital expenses with ATEC West on behalf of the Lake Mountain School District through June 30, 2027.
- m. **Other - Communications in June Board Meeting:** The Parties agree that information from the three district negotiation team will be presented at the June Board meeting in all three

districts including this agreement and the transfer of accrued days by employee to the respective new districts.

- n. **Asset - CTE Funds:** The Parties agree that Career and Technical Education (CTE) funds shall be directed to support the costs of CTE equipment for the new high school located within the Lake Mountain School District boundaries.
- o. **Other - Joint Statement to all Employees:** The Parties agree to a joint statement, with an initial draft as follows:

Joint Statement from the Boards of Education of Aspen Peaks, Lake Mountain, and Timpanogos School Districts

As we prepare for the transition to Aspen Peaks, Lake Mountain, and Timpanogos School Districts, our three Boards of Education want every employee to know that we share a common commitment to supporting both our staff and our students throughout this process.

We recognize that organizational change brings both opportunities and challenges. We also recognize that the strength of our schools has always been found in the dedication, professionalism, and care demonstrated daily by our employees. Your commitment to students and families has built a legacy of excellence that will continue to define each of our new districts.

Together, our boards are committed to working collaboratively to provide the resources, communication, and support necessary to ensure a smooth and successful transition. We are dedicated to maintaining continuity for students, supporting employees as they navigate this change, and honoring the commitments that have been made to our workforce.

While each district will develop its own unique identity, we move forward with a shared purpose: to provide outstanding educational opportunities for every student and to foster workplaces where employees are valued, supported, and empowered to succeed.

We are grateful for your patience, flexibility, and unwavering dedication during this historic transition. By working together, we are confident that we will build three strong districts that honor the past while creating even greater opportunities for the future.

With gratitude and appreciation,
The Boards of Education of Aspen Peaks, Lake Mountain, and Timpanogos School Districts

- p. **Asset - Facilities and Infrastructure Support:** The Parties agree that ASD shall be responsible for portable relocation costs necessary to support student needs through June 30, 2027, including any negotiated transfers or movements of portables between districts. Additionally, ASD shall support the expansion of the data center within the Lake Mountain School District to ensure appropriate system redundancy.
- q. **Other: Student Enrollment Percentages:** The Parties agree that the student enrollment percentages to be used for the allocation of assets and liabilities are as follows: Aspen Peaks School District - 41.78%; Lake Mountain School District - 30.16%; and Timpanogos School District - 28.06%.

- r. **Other: Clear Creek Proceeds Allocation:** The Parties agree that Aspen Peaks School District shall adjust its proportional share of the Clear Creek property proceeds and reallocate a portion of those funds to the Lake Mountain School District, with the exact amount to be determined at the time of sale. In addition, an additional \$1 million from the nutrition fund previously allocated to Aspen Peaks School District shall be redirected to the Lake Mountain School District.
- s. **Other - Lease Payments for Alternative Schools:** The Parties agree that lease payments for alternative schools shall not be included within a tri-district MOU. Instead, a separate MOU shall be executed between Aspen Peaks School District and Timpanogos School District. Aspen Peaks School District will waive the first year of lease payments for the alternative schools Polaris and Summit.
- t. **Other - Covenant of Good Faith, Asset Allocation and Infrastructure Security:**

(a) Pledge of Mutual Cooperation and Operational Continuity

The Parties pledge to operate in a spirit of transparency, mutual professionalism, and good faith throughout the division and allocation of physical assets, personnel, financial instruments, and digital infrastructure among the three participating districts. It is the express intent of the Parties that the transition be executed collaboratively to ensure that all three new districts achieve full, unhindered operational readiness. No Party shall engage in any action, nor knowingly tolerate any action or omission by its staff, contractors, or agents, intended to disrupt, delay, or compromise the operational capacity, administrative functions, or educational delivery of any other participating District.

(b) Shared Infrastructure Integrity and Asset Protection.

The protections of this Covenant apply equally to physical, intellectual, and digital property across all three jurisdictions. No District, including its respective departments, employees, or contracted agents, shall intentionally damage, delete, conceal, or misallocate public property, facilities, equipment, or records during the transition process.

To maintain the stability of operational networks, this standard specifically prohibits the following technical disruptions:

- The unauthorized resetting, de-provisioning, or factory-defaulting of shared servers, storage networks, switches, routers, firewalls, or physical endpoints;
- The intentional deletion, corruption, or unauthorized modification of active databases, student information systems (SIS), enterprise resource planning (ERP) software, historical digital archives, or cloud tenancies;
- The intentional withholding or destructive alteration of root administrative credentials, master passwords, cryptographic keys, system access configurations, or domain name registrations necessary for independent operations;
- The deployment or retention of unauthorized digital access vectors, including lingering administrative backdoors, hidden virtual private network (VPN) tunnels, or rogue service accounts; and
- The unauthorized copying, distribution, or exfiltration of proprietary curriculum, employee personnel files, student records, or confidential administrative communications.

(c) Allocation of Responsibility and Restoration Costs.

In the event that an employee, representative, or agent of a District commits a verified act of bad faith or operational disruption as defined under this Section, responsibility shall be assigned to the District that holds the employment contract of said individual post-split, or the District that directly benefits from the action. The responsible District shall fully indemnify, defend, and hold harmless the impacted District(s). The Board of the responsible District shall reimburse the affected District(s) for documented costs of physical or digital restoration, hardware replacement, independent technical consultants, and reasonable legal fees within thirty (30) days of a verified finding of responsibility.

(d) Liquidated Damages and Stabilization Remedies.

Recognizing that the disruption of centralized operational systems causes immediate difficulty for public operations, any Party found to have executed, authorized, or permitted a disruption under this Section shall be assessed an automatic liquidated damages fine of **\$5,000 per calendar day** for every day that a critical operational or administrative system remains offline or materially degraded due to the disruptive act. Furthermore, upon a clear showing of an active digital or physical disruption, the impacted District(s) shall be entitled to seek immediate stabilization measures and temporary operational lockouts through an independent third-party escrow agent, funded by the responsible District, to preserve evidence and stabilize infrastructure.

(e) Individual Accountability.

The inter-district remedies set forth in this Section apply solely to financial balancing between the three Boards. Institutional cooperation shall not shield any individual employee, technical staff member, or administrator from disciplinary action up to immediate termination for cause, professional credential review via referral to the Utah State Board of Education, or legal accountability under applicable state statutes, including the Utah Computer Crimes Act (Utah Code § 76-6-701). The participating Boards pledge mutual cooperation with independent forensic investigators or regulatory bodies in the event an operational breach requires formal review.

Modifications and Amendments

This initial Agreement will be modified or added to by written amendment, mutually agreed to by the Parties and bear the signatures of each member of the new district negotiating teams. Negotiating teams will present the signed Agreement for ratification and approval by each respective School Board in a public meeting.

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.

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.

Confidentiality

Each Party agrees to implement reasonable administrative, technical, and physical safeguards designed to protect confidential information from unauthorized access, use, or disclosure. The Parties agree to communicate decisions contained herein to their respective Boards and constituents.

* * * **SIGNATURE PAGES FOLLOW** * * *

This Negotiation Agreement 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:
Board President

By: _____
Name:
Board Vice President

By: _____
Name:
Superintendent

“LMSD”

LAKE MOUNTAIN SCHOOL DISTRICT
A political subdivision of the
State of Utah

By: _____
Name:
Board President

By: _____
Name:
Board Vice President

By: _____
Name:
Superintendent

“TSD”

TIMPANOGOS SCHOOL DISTRICT
A political subdivision of the
State of Utah

By: _____
Name:
Board President

By: _____
Name:
Board Vice President

By: _____
Name:
Superintendent