



# NEBO SCHOOL DISTRICT BOARD OF EDUCATION POLICIES AND PROCEDURES

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**SECTION:** J – Students  
G – Employees  
**POLICY TITLE:** Sexual Harassment  
**FILE NO.:** JDCB/GBEBB  
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## TABLE OF CONTENTS

1. PURPOSE
  2. SCOPE
  3. TITLE IX COORDINATOR
  4. DEFINITIONS
  5. COMPLAINT PROCEDURE
  6. EMPLOYEE RESPONSIBILITY TO REPORT
  7. INITIAL RESPONSE, SUPPORTIVE MEASURES, AND EMERGENCY REMOVAL
  8. INVESTIGATION
  9. DECISION-MAKING
  10. APPEALS
  11. CONFIDENTIALITY
  12. RETALIATION PROHIBITED
  13. DISCIPLINE AND REMEDIAL ACTION
  14. FALSE COMPLAINTS
  15. RECORD KEEPING
  16. TRAINING
  17. DISSEMINATION OF POLICY
- 

### **1. PURPOSE**

- 1.1. Nebo School District is committed to maintaining an educational environment in which all students and employees are treated with respect and dignity. Paramount to that aim is ensuring that students and employees are not subjected to sexual harassment.
- 1.2. Sexual harassment is prohibited by Title IX of the Education Amendments of 1972 (Title IX), which provides that “No person in the United States shall, on the basis of sex, be excluded from participation in, be denied the benefits of, or be subjected to discrimination under any education program or activity receiving Federal financial assistance.” 20 U.S.C. §1681(a). Federal regulations found at 34 CFR 106 implementing Title IX further outline the requirements placed upon the District.

### **2. SCOPE**

- 2.1. This policy is intended to protect District students and employees against sexual harassment, whether by students, employees, volunteers, or others under the District's control. This policy also subjects those who engage in sexual harassment to disciplinary action.
- 2.2. Conduct that does not rise to the level of sexual harassment as defined herein but that constitutes inappropriate or offensive sexual behavior is still prohibited and will be investigated and addressed under Nebo School District Policy JD, Student Conduct and Discipline or Policy GCPD, Employee Discipline, Administrative Leave, and Termination.

- 2.3. Discrimination on the basis of sex in hiring, benefits, programs, or activities as prohibited by Title IX, Title VII, and the Utah Antidiscrimination Act, is investigated and addressed under [Nebo School District Policy JDC, \*Student Discrimination and Harassment\*](#), or [Policy GBEB, \*Employee Discrimination and Harassment\*](#).

### 3. TITLE IX COORDINATOR

- 3.1. The Nebo School District Civil Rights Coordinator is designated as the Title IX Coordinator for protection against sexual harassment and is authorized to coordinate the District's efforts to comply with the requirements of Title IX. All sexual harassment issues should be directed to the Title IX Coordinator [or an individual identified in paragraph 3.2 below](#). ~~As approved by the Superintendent or designee, the Title IX Coordinator may delegate Coordinator responsibilities to the Student Success Coordinator or Human Resource Officer.~~

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- 3.2. [As approved by the Superintendent or designee, the Title IX Coordinator may delegate Coordinator responsibilities to the following administrators:](#)

[3.2.1. Student Success Coordinator,](#)

[3.2.2. Human Resource Officer,](#)

[3.2.3. Middle Level Supervisor,](#)

[3.2.4. Elementary Supervisor,](#)

[3.2.5. School Services Coordinator.](#)

### 4. DEFINITIONS

- 4.1. **“Actual Knowledge”** means notice of sexual harassment or allegations of sexual harassment to the Title IX Coordinator or any District official who has authority to institute corrective measures on behalf of the District, or to any District employee.
- 4.2. **“Complainant”** means an individual who is alleged to be the victim of conduct that could constitute sexual harassment.
- 4.3. **“Formal complaint”** means a document filed by a complainant or signed by the Title IX Coordinator alleging sexual harassment against a respondent and requesting that the District investigate the allegation of sexual harassment. At the time of filing a formal complaint, a complainant must be participating in or attempting to participate in an education program or activity of the District. A formal complaint may be filed with the Title IX Coordinator in person, by mail, or by email, using the contact information listed for the Title IX Coordinator above. The formal complaint must contain the complainant's physical or digital signature, or otherwise indicate that the complainant is the person filing the formal complaint. A parent or guardian may sign and file a formal complaint on behalf of a minor complainant.
- 4.4. **“Respondent”** means an individual who has been reported to be the perpetrator of conduct that could constitute sexual harassment
- 4.5. **“Sexual harassment”** means conduct on the basis of sex that satisfies one or more of the following:

- 4.5.1. A District employee conditioning the provision of an aid, benefit, or service on an individual's participation in unwelcome sexual conduct (*quid pro quo*);
- 4.5.2. Unwelcome conduct determined by a reasonable person to be so severe, pervasive, and objectively offensive that it denies a person equal access to the District's education program or activity;
  - 4.5.2.1. Severe: Based on whether the described occurrence or conduct was severe from the perspective of a reasonable person in the complainant's position.
  - 4.5.2.2. Pervasive: A single instance of an offensive comment or joke typically does not meet the Title IX standard for sexual harassment requiring investigation, but there may be instances where a single unwelcome act may meet that standard. Factors to consider include, but are not limited to, whether there is a pattern of sexual harassment, the number of people involved, and whether the unwelcome sex-based conduct involves widespread dissemination of offensive material.
  - 4.5.2.3. Objectively Offensive: Based on whether the described occurrence or conduct was offensive from the perspective of a reasonable person in the complainant's position. Notably, the perspective for offensiveness is based on the reasonableness from the complainant's perspective, and the intent of the respondent is irrelevant in the analysis. "Just joking" is not an accepted excuse.
  - 4.5.2.4. Effectively Denies Equal Access: This does not require that a complainant be entirely or physically excluded from educational opportunities, but rather that the sexual harassment has so undermined and detracted from the complainant's educational experience, that he or she is effectively denied equal access to the school's resources and opportunities. Thus, a student does not need to have dropped out of school, failed a class, had a panic attack, or otherwise reach a "breaking point." Although no concrete injury is required to show a deprivation of equal educational access, examples of the signs of unequal educational access may include, but are not limited to:
    - 4.5.2.4.1. Bed-wetting due to sexual harassment,
    - 4.5.2.4.2. An athlete who quits the team but carries on with other school activities following sexual harassment,
    - 4.5.2.4.3. Skipping class to avoid a harasser,
    - 4.5.2.4.4. A decline in a student's grade point average, or
    - 4.5.2.4.5. Having difficulty concentrating in class.
- 4.5.3. Any instance of
  - 4.5.3.1. Sexual assault as defined by the Title IX regulations, which is the unwelcome touching of a person's private body parts for the purpose of sexual gratification. In determining whether conduct meets this definition, administrators shall consider all the circumstances surrounding the incident, such as the age and maturity of the parties, the duration of the incident, the location and secretive nature of the actions, the intent of the parties, and the effects on the parties;
  - 4.5.3.2. Dating violence as defined by the Title IX regulations, which is violence committed by a person who is or has been in a social relationship of a romantic or intimate nature with the complainant, which may be determined by (1) the length of the relationship, (2) the type of relationship, and (3) the frequency of interaction between the persons involved in the relationship;

- 4.5.3.3. Domestic violence as defined by the Title IX regulations, which includes violence committed by a current or former spouse or intimate partner of the complainant, by a person with whom the complainant shares a child in common, by a person who is cohabitating with or has cohabitated with the complainant as a spouse or intimate partner, by a person similarly situated to a spouse of the complainant under Utah law, or by any other person against a complainant who is protected from that person's acts under Utah law; or
- 4.5.3.4. Stalking as defined by the Title IX regulations, which is engaging in a course of conduct directed at a specific person that would cause a reasonable person to fear for his or her safety or the safety of others, or suffer substantial emotional distress.
- 4.5.4. *Quid pro quo* harassment under paragraph 4.5.1 and offenses involving sexual assault, dating violence, domestic violence, or stalking under subsection 4.5.3 are not evaluated for severity, pervasiveness, offensiveness, or denial of equal educational access, because such misconduct is sufficiently serious to deprive a person of equal access.
- 4.6. **"Supportive measures"** means non-disciplinary, non-punitive individualized services offered as appropriate, as reasonably available, and without fee or charge to the complainant or the respondent before or after the filing of a formal complaint or where no formal complaint has been filed. Such measures are designed to restore or preserve equal access to the District's education program or activity without unreasonably burdening either party, including measures designed to protect the safety of all parties or the District's educational environment, or deter sexual harassment.

## 5. COMPLAINT PROCEDURE

- 5.1. Individuals who believe they have been subjected to sexual harassment should immediately notify a teacher, administrator, or the Title IX Coordinator and may file a formal complaint.
- 5.2. A report or notice of alleged sexual harassment may be filed by someone other than a complainant, in which case the procedures for a response and supportive measures under Section 7 will be followed. However, an investigation under Section 8 is begun only upon receipt of a formal complaint signed by the Title IX Coordinator, a complainant, or, if a minor, the complainant's parent.
- 5.3. A formal complaint must be in writing and must be delivered to the Title IX Coordinator and include the elements described in paragraph 4.3. It should also provide the following information if possible:
  - 5.3.1. Name, home address, email address, and telephone number of the complainant;
  - 5.3.2. Date(s) of incident(s) giving rise to the complaint;
  - 5.3.3. Name(s) of respondent(s);
  - 5.3.4. Description of the conduct or incident(s) giving rise to the complaint;
  - 5.3.5. Description of the harm caused by the incident; and
  - 5.3.6. Description of the remedy sought. Providing a description of the remedy sought does not confer authority on the complainant or the complainant's parent to determine the discipline imposed on the respondent. The imposition of remedies, including any disciplinary action, lies only within the authority and sole discretion of the District and may not be divested to others.

## 6. EMPLOYEE RESPONSIBILITY TO REPORT

- 6.1. An employee with actual knowledge of sexual harassment or allegation of sexual harassment

shall, as soon as is reasonably possible, notify the Title IX Coordinator or Human Resource Officer.

- 6.2. Any school employee who observes or otherwise becomes aware of conduct that may constitute sexual harassment against a student or employee shall report the conduct to the Title IX Coordinator or Human Resource Officer whether the student files a complaint or not.

## **7. INITIAL RESPONSE, SUPPORTIVE MEASURES, AND EMERGENCY REMOVAL**

- 7.1. The Title IX Coordinator must be notified whenever any employee becomes aware of an allegation of, or conduct that may constitute, sexual harassment. Actual knowledge of such conduct or allegation may be made known through a variety of means, including but not limited to verbal complaints by students or parents, notice from an employee, direct observation, or as facts are disclosed during normal disciplinary proceedings. Any school employee with actual knowledge of sexual harassment shall promptly report directly to the Title IX Coordinator or Human Resource Officer.
- 7.2. If a school administrator becomes aware of sexual conduct, including sexual conduct described in [Nebo School District Policy JD](#) and [Policy GCPD](#), the administrator shall conduct an initial assessment to determine whether the conduct might meet the definition of sexual harassment under this policy. If there is evidence that the conduct constitutes sexual harassment, or if a reasonable person would consider the conduct sexual harassment under this policy, the school administrator shall report the conduct to the Title IX Coordinator or Human Resource Officer. For situations involving students, either the Title IX Coordinator or the school administrator shall contact the parents.
- 7.3. Upon receipt of actual knowledge of sexual harassment or allegations of sexual harassment, the Title IX Coordinator shall promptly contact the complainant to discuss the availability of supportive measures, consider the complainant's wishes with respect to supportive measures, inform the complainant of the availability of supportive measures with or without the filing of a formal complaint, explain to the complainant the process for filing and investigating a formal complaint, and explain to the complainant that the parties may have an adult advisor of their choice throughout the investigation of a formal complaint.
- 7.4. The Title IX Coordinator should consult with the school administrator and implement supportive measures. In addition, the school administrator may provide, upon receiving an allegation of sexual harassment, appropriate and immediate supportive measures to the complainant even before the Title IX Coordinator contacts the complainant.
- 7.5. Supportive measures may include counseling; extensions of deadlines or other course-related adjustments; modifications of work or class schedules; campus escort services; mutual restrictions on contact between the parties; supervised transitions; changes in work, learning, or activity locations; increased security and monitoring of certain areas of the campus; and other similar measures.
- 7.6. The District must maintain as confidential any supportive measures provided to the complainant or respondent, to the extent that maintaining such confidentiality would not impair the ability of the District to provide the supportive measures.
- 7.7. The Title IX Coordinator is responsible for coordinating the effective implementation of supportive measures.

- 7.8. The Title IX Coordinator, in consultation with the school administrator and applicable director, may conduct an emergency removal of a respondent from the District's education program or activity. To remove a respondent on an emergency basis, the District must undertake an individualized safety and risk analysis and determine that an immediate threat to the physical health or safety of a student or other individual arising from the allegations of sexual harassment justifies the removal. The respondent must be given notice and an opportunity to challenge the decision immediately following the removal. An emergency removal may not constitute or be documented as disciplinary action.
- 7.9. If the Title IX Coordinator receives a report from a student, parent, school employee, or school administrator before receiving a formal complaint, the Title IX Coordinator shall interview the complainant and determine whether to sign a formal complaint on behalf of the complainant.
- 7.10. The Title IX Coordinator may consolidate formal complaints against more than one respondent, or by more than one complainant against one or more respondents, where the allegations of sexual harassment arise out of the same facts or circumstances.

## 8. INVESTIGATION

The procedures outlined in this section are detailed and constitute the recommended best practice. Minor omissions and other procedural inconsistencies do not invalidate an otherwise equitable investigation. Investigators must be flexible and adapt to the circumstances of each complaint.

### 8.1. Dismissal

- 8.1.1. Upon receipt of a formal complaint, the Title IX Coordinator determines whether the complaint must or may be dismissed. A dismissal may occur at any point in the investigation.
  - 8.1.1.1. The Title IX Coordinator must dismiss the complaint if any of the following conditions apply:
    - 8.1.1.1.1. The conduct alleged would not constitute sexual harassment as defined in this policy even if proved;
    - 8.1.1.1.2. The conduct alleged did not occur in a District program or activity; or
    - 8.1.1.1.3. The conduct alleged did not occur against a person in the United States.
  - 8.1.1.2. The Title IX Coordinator may dismiss the complaint or any of the allegations therein if any of the following conditions apply:
    - 8.1.1.2.1. A complainant notifies the Title IX Coordinator in writing that the complainant would like to withdraw the formal complaint or any allegations therein;
    - 8.1.1.2.2. The respondent is no longer enrolled or employed by the District; or
    - 8.1.1.2.3. Specific circumstances prevent the District from gathering evidence sufficient to reach a determination as to the allegations contained in the formal complaint.
  - 8.1.1.3. Dismissal under this paragraph does not preclude action under another District policy. The District has the flexibility to provide supportive measures in response to allegations of conduct, and to investigate such conduct, that does not involve sexual harassment but is otherwise prohibited under District policy, including bullying, discrimination, harassment, and other sexually

inappropriate conduct.

- 8.1.1.4. If dismissed, the Title IX Coordinator shall promptly notify both parties in writing of a dismissal decision and shall give both parties equal right to appeal a dismissal decision.

## 8.2. Informal Resolution

- 8.2.1. If the complainant and respondent agree, a formal complaint may be resolved through the District's informal resolution process rather than through a formal investigation. The following conditions must be met:
  - 8.2.1.1. Informal resolution can never be used to resolve complaints alleging that an employee sexually harassed a student.
  - 8.2.1.2. Informal resolution may not be offered unless a formal complaint is filed.
  - 8.2.1.3. The initial written notice of allegations sent to both parties must include information about the informal resolution process.
  - 8.2.1.4. The parties retain their right to a formal investigation and cannot be required to participate in the informal resolution process. They can withdraw from informal resolution and resume a formal investigation process at any time before agreeing to a resolution.
- 8.2.2. Either party may request informal resolution. A party's request may be made at any point in an investigation before a final determination is issued under subsection 9.4.
- 8.2.3. Informal resolution may not begin until both parties have provided voluntary written consent to the informal resolution process.
- 8.2.4. After receiving written consent of the parties, the Title IX Coordinator will cause the investigation to stop and will appoint a facilitator to oversee the informal resolution process.
  - 8.2.4.1. The facilitator must be free from conflicts of interest or bias and be trained to serve impartially;
  - 8.2.4.2. The facilitator must be trained on Title IX requirements and procedures and in dispute resolution processes such as negotiation, mediation, or restorative justice.
  - 8.2.4.3. The facilitator must be selected from among the District's legal counsel, the trained investigators listed in subsection 8.3, or other trained individuals as designated by the Superintendent.
  - 8.2.4.4. The facilitator may not be the investigator assigned to investigate the formal complaint.
- 8.2.5. Before the informal resolution process begins, the facilitator must issue written notice to each party describing the terms of the informal resolution process. The written notice must include the following:
  - 8.2.5.1. The allegations found in the formal complaint;
  - 8.2.5.2. The requirements of the informal resolution process;
  - 8.2.5.3. The circumstances under which the process precludes the parties from resuming a formal investigation arising from the same allegations, such as following the conclusion of the informal resolution process;

- 8.2.5.4. Any other consequences resulting from participating in the informal resolution process; and
- 8.2.5.5. Identification of the records that will be maintained or could be shared.
- 8.2.6. The informal resolution process must have reasonably prompt time frames.
- 8.2.7. The Title IX Coordinator may provide additional guidelines for the informal resolution process that are consistent with this policy.
- 8.3. Assignment of Investigator
  - 8.3.1. The Title IX Coordinator shall notify the applicable Director of Secondary or Elementary Education, the Director of Human Resources, or any other applicable administrator when opening an investigation and designating an investigator.
  - ~~8.3.2. Either the investigator shall be either the Title IX Coordinator, or one of the individuals identified in paragraph 3.2 above, or an independent contractor who has received training on conducting Title IX investigations. the Human Resource Officer shall serve as the primary investigator. If neither is available, the Civil Rights Coordinator may select from among the following secondary investigators, or others as designated by the Superintendent, as long as the individual selected has been trained to conduct sexual harassment investigations under this policy:~~
  - ~~8.3.3. Human Resources Coordinators;~~
  - ~~8.3.4. School Services Coordinator;~~
  - ~~8.3.5. Junior High/Middle School Supervisor;~~
  - ~~8.3.6. Elementary Education Supervisor; and~~
  - ~~8.3.7. 8.3.2. Independent contractors who have received the training required under this policy.~~
  - ~~8.3.8. 8.3.3.~~ The investigator may be assisted by department and school administrators, who may conduct the following parts of an investigation:
    - ~~8.3.8.1. 8.3.3.1.~~ Meet with the Complainant (including parents/guardians of a student Complainant) and have them complete the formal Title IX complaint form;
    - ~~8.3.8.2. 8.3.3.2.~~ Be present at the meetings with the Title IX Coordinator and/or Human Resource Officer when the formal Title IX investigative and adjudicative process and Informal Resolution process are explained to the Complainant and Respondent;
    - ~~8.3.8.3. 8.3.3.3.~~ Review, copy, and retain any relevant surveillance video footage;
    - ~~8.3.8.4. 8.3.3.4.~~ Identify, obtain, and retain documents or other physical evidence;
    - ~~8.3.8.5. 8.3.3.5.~~ Identify witnesses;
    - ~~8.3.8.6. 8.3.3.6.~~ Assist the Investigator with interviews by taking notes; and
    - ~~8.3.8.7. 8.3.3.7.~~ In coordination with the investigator, conduct some initial and follow-up witness interviews
  - ~~8.3.9. 8.3.4.~~ The investigator must receive training on the definition of sexual harassment under this policy, the scope of the District's education programs and activities, how to conduct an investigation, how to determine relevance to create an investigative report that fairly summarizes relevant evidence, how to write and issue an investigative report, and how

to serve impartially, including by avoiding prejudgment of the facts at issue, conflicts of interest, and bias.

~~8.3.10~~8.3.5. The investigator should begin each investigation by documenting the alleged conduct using the Sexual Harassment Investigator Checklist (Checklist) and creating an investigation file. The investigator completes the Checklist as the investigation proceeds.

~~8.3.11~~8.3.6. The investigator shall refer the matter to law enforcement authorities or the Utah State Division of Child and Family Services, where appropriate or required by law. The investigator must continue to conduct the investigation even if the matter has been referred to another agency. The investigator should coordinate with the other agency and may adjust timelines and procedures accordingly.

#### 8.4. Investigative Procedures

The District must ensure that investigations include the following steps. If an investigation is reassigned to a new investigator after it has begun, the new investigator shall gather all evidence and information from the previous investigator. The new investigator may, but is not required to, repeat interviews or other investigative procedures conducted by the previous investigator.

8.4.1. The investigator shall ensure that the burden of proof and the burden of gathering evidence sufficient to reach a determination regarding responsibility rests on the District and not on the parties. Access to a party's records that are made or maintained by a physician, psychiatrist, psychologist, or other recognized professional or paraprofessional acting in their capacity in connection with the party's treatment can only be obtained through the party's voluntary, written consent (if the party is a minor, consent must be from the parent).

#### 8.4.2. Notice of Allegations

Upon receipt of a formal complaint, the Title IX Coordinator shall provide the following written notice to the parties who are known. If, in the course of the investigation, the District decides to investigate allegations about the complainant or respondent that are not included in the initial notice, the Title IX Coordinator must provide notice of the additional allegations, including the details identified in subsection 8.3.2.2, to the parties whose identities are known.

8.4.2.1. Notice of the District's complaint and investigation process, including any informal resolution process available;

8.4.2.2. Notice of the allegations of sexual harassment, including sufficient details known at the time and with sufficient time to prepare a response before any initial interview. Sufficient details include the following, if known:

8.4.2.2.1. The identities of the parties involved in the incident;

8.4.2.2.2. the conduct allegedly constituting sexual harassment under this policy; and

8.4.2.2.3. the date and location of the alleged incident;

8.4.2.3. A statement that the respondent is presumed innocent until a determination has been made at the conclusion of the investigation;

8.4.2.4. A statement that the parties may have an advisor of their choice, who may be, but is not required to be, an attorney, and that the parties may inspect and review evidence as described below; and

8.4.2.5. A statement that District policy prohibits knowingly making false statements or knowingly submitting false information during the investigation and that a party

found to have done so is subject to disciplinary action.

#### 8.4.3. Interviews

- 8.4.3.1. The investigator shall provide written notice of the date, time, location, participants, and purpose of all investigative interviews to a party whose participation is invited or expected, with sufficient time for the party to prepare to participate.
- 8.4.3.2. The investigator shall provide an equal opportunity for the parties to present witnesses, including fact and expert witnesses, and other inculpatory and exculpatory evidence.
- 8.4.3.3. Each of the following persons shall be interviewed, and a record made of their conversations.
  - 8.4.3.3.1. The complainant. The complainant may be accompanied by an adult representative, including legal counsel. The complainant may present evidence supporting the complaint.
    - 8.4.3.3.1.1. In cases of sexual assault or other severe trauma, the investigator should seek assistance from professionals trained in interviewing children. Such professionals may include designated officials from the Children's Justice Center, the Department of Child and Family Services, or some other private or governmental agency.
    - 8.4.3.3.1.2. The investigator shall comply with the reporting requirements found in [Nebo School District Policy JHFA, Child Abuse or Neglect](#).
  - 8.4.3.3.2. The respondent. The respondent may be accompanied by an adult representative, including legal counsel. The respondent may present evidence refuting the allegations set forth in the complaint. The investigator should gather a signed, written statement from the respondent.
  - 8.4.3.3.3. Anyone who witnessed the alleged conduct. The investigator should gather a signed witness statement from each witness using the District's Sexual Harassment Witness Statement form.
  - 8.4.3.3.4. Anyone mentioned as having related information. The investigator should document all conversations related to the alleged incident.
- 8.4.3.4. The investigator may have additional conversations with any of the individuals listed in subsection 8.3.3.3. to ensure that all relevant facts have been gathered.

#### 8.4.4. Preservation of Evidence

The investigator shall gather and preserve all evidence, including video footage from surveillance cameras, photos, physical evidence, documents, correspondence, and any relevant electronic information such as text messages, videos, and social media postings.

#### 8.4.5. Investigative Report

- 8.4.5.1. Prior to completing the investigative report, the investigator shall send to each party and the party's advisor (if applicable) the evidence subject to inspection

and review in an electronic format or a hard copy, and the parties must have at least ten (10) calendar days to submit a written response, which the investigator will consider prior to completion of the investigative report.

8.4.5.2. The investigator shall objectively evaluate all relevant evidence, including the credibility of all statements,

8.4.5.3. The investigator shall prepare a written report of the investigation. The report should be completed using the Sexual Harassment Investigative Report Form. The report must "fairly summarize relevant evidence," and should include the following:

8.4.5.3.1. A description of the complaint;

8.4.5.3.2. A description of the interim supportive measures provided to the complainant and/or the respondent;

8.4.5.3.3. A detailed description of the investigation, including names and dates of individuals interviewed; receipt of written statements; and evidence considered, including video and audio recordings, correspondence, etc.; and

8.4.6. The investigator shall provide a copy of the investigative report simultaneously to the parties and notify them that they have ten (10) calendar days to provide a response, including written questions they would like asked of any party or witness. The investigator notifies the parties that their response and questions should be submitted to the applicable decision-maker. The investigator also submits a copy of the investigative report to the Title IX Coordinator and to the decision-maker.

## 9. DECISION-MAKING

### 9.1. Decision-Makers

9.1.1. The following shall complete the training outlined in paragraph 9.1.4 and shall serve as decision-makers upon assignment by the Title IX Coordinator in consultation with the Assistant Superintendent.

9.1.1.1. Director of Human Resources,

9.1.1.2. Director of Secondary Education, and

9.1.1.3. Director of Elementary Education. ~~are designated as decision-makers for Title IX sexual harassment complaints. The Superintendent may designate other trained individuals to serve as decision-makers.~~

9.1.1.4. Human Resource Officer,

9.1.1.5. Student Success Coordinator,

9.1.1.6. Middle-Level Supervisor,

~~9.1.1.1.~~ 9.1.1.7. Elementary Education Supervisor.

9.1.2. The decision-maker cannot be the same person as the Title IX Coordinator or the investigator.

9.1.3. The decision-maker may not have a conflict of interest or bias for or against complainants or respondents generally or an individual complainant or respondent.

9.1.4. The decision-maker must receive training on the following: the definition of sexual

harassment under this policy, the scope of the District's education programs and activities, how to conduct an investigation, how to issue a written determination, and how to serve impartially, including by avoiding prejudgment of the facts at issue, conflicts of interest, and bias.

## 9.2. Parties' Response to Investigative Report

- 9.2.1. Upon receipt of the investigative report, the decision-maker may contact the parties and provide direction for the submission of responses and questions.
- 9.2.2. Questions and evidence about the complainant's sexual predisposition or prior sexual behavior are not relevant unless such questions and evidence are offered to prove that someone other than the respondent committed the alleged conduct or if the questions and evidence concern specific incidents of the complainant's prior sexual behavior with respect to the respondent and are offered to prove consent.
- 9.2.3. The decision-maker must explain to a party proposing a question any decision to exclude the question as not relevant.
- 9.2.4. Upon receipt of relevant questions from a party, the decision-maker submits the questions to the witness or party to whom they are directed and establishes a timeframe in which the questions must be answered. Upon receipt of the answers, the decision-maker provides them to the parties who proposed the questions.
- 9.2.5. At the decision-maker's discretion, the decision-maker may permit limited follow-up questions from the parties.

## 9.3. Decision-Making Process

- 9.3.1. The decision-maker must issue a written determination as to whether the respondent committed sexual harassment.
- 9.3.2. The decision-maker objectively evaluates all relevant evidence gathered and presented during the investigation, as found in the investigative report, along with the answers to any written questions and follow-up questions to parties and witnesses as a response to the investigative report. The decision-maker evaluates the evidence, judging credibility based on factors of plausibility and consistency in party and witness statements, and then reaches a determination regarding responsibility.
- 9.3.3. The decision-maker may consult with the investigator, District Legal Counsel, and other administrators as applicable in making a determination, except for the Superintendent and his/her designee to whom an appeal would be directed.
- 9.3.4. The decision-maker shall base the determination on the preponderance of the evidence standard. The District shall apply the same standard to all formal complaints of sexual harassment, whether the complaint involves a student or employee.
- 9.3.5. The Written Determination must include:
  - 9.3.5.1. Identification of the allegations potentially constituting sexual harassment as defined in this policy;
  - 9.3.5.2. A description of the procedural steps taken from the receipt of the formal complaint through the determination, including any notifications to the parties, interviews with parties and witnesses, site visits, and methods used to gather other evidence;
  - 9.3.5.3. Findings of fact supporting the determination;
  - 9.3.5.4. Conclusions regarding the application of the District's code of conduct to the

facts;

9.3.5.5. A statement of, and rationale for, the result as to each allegation, including a determination, any disciplinary sanctions imposed on the respondent, and whether remedies designed to restore or preserve equal access to the District's education program or activity will be provided by the District to the complainant; and

9.3.5.6. The District's procedures and permissible bases for the complainant and respondent to appeal.

9.3.6. If the respondent is a student and found to have committed sexual harassment, the decision-maker shall ensure that the behavior and resulting disciplinary action is documented in the Student Information System.

9.3.7. The Title IX Coordinator, coordinating with other applicable administrators, is responsible for effective implementation of any remedies under a decision regarding sexual harassment.

#### 9.4. Issuance of Written Determination

9.4.1. At the conclusion of the decision-making process, the decision-maker shall provide the written determination to the parties simultaneously.

9.4.2. The decision-maker also provides a copy of the written determination to the Title IX Coordinator.

### 10. APPEALS

10.1. Investigative procedures conducted under this policy may be appealed by both complainants and respondents in accordance with the following paragraphs. The purpose of an appeal ~~under this section~~ is to determine whether the investigative procedures outlined in this policy were followed. ~~An appeal may also be filed to introduce new evidence not available during the investigation, or if a party believes~~ to determine whether there was bias or a conflict of interest of the Title IX Coordinator, investigator, or decision-maker. If an appeal does not allege a violation of the investigative procedures of this policy, introduce new evidence, or allege bias or a conflict of interest or violation of the investigative procedures of this policy, it will be denied. Disagreement with the outcome of an investigation or with an investigator's interpretation or findings of the facts is not grounds for an appeal under this policy.

10.2. If an appeal finds that the investigative procedures were not followed or that new evidence was not considered, the case will be remanded to the investigator or decision-maker with instructions to correct the procedural errors or consider the additional evidence. The investigator and decision-maker must consider the decision and follow the instructions provided.

10.3. If an appeal finds that a conflict of interest exists with the Title IX Coordinator, investigator, or decision-maker, the assistant superintendent will designate another qualified individual authorized under this policy to replace the individual who has the conflict of interest and determine necessary steps to correct the conflict.

10.4. A student complainant may appeal by giving written notice to the assistant superintendent within ten (10) calendar days of the date of the written determination. Failure to submit written notice of appeal to the assistant superintendent within ten (10) calendar days constitutes forfeiture of any right to appeal. The assistant superintendent or his/her designee will hear the appeal and issue a written decision as to whether the investigative procedures of this policy were followed, whether there was a conflict of interest, or whether new evidence would change the outcome of the investigation. The decision of the assistant superintendent or his/her designee is final.

10.5. Except as provided in paragraph 10.5.1, an employee complainant or respondent may appeal a final determination under this policy to the assistant superintendent. Because of the due

process already afforded through the sexual harassment investigation under this policy, the grievance procedures outlined in the applicable employee handbook do not apply to appeals of sexual harassment determinations. The decision of the assistant superintendent is final and may not be appealed further.

10.5.1. If a career or provisional employee is terminated as a result of an investigation under this policy, the employee may request a hearing as provided under UTAH CODE ANN. § 53G-11-513 and the applicable employee handbook.

10.6. A student who has been disciplined as a result of an investigation under this policy may appeal in accordance with [Nebo School District Policy JD, Student Conduct and Discipline](#), subject to certain limitations outlined in this paragraph. If a student appeals a long-term suspension issued as a result of a written determination under this policy, the student's appeal must be made directly to the assistant superintendent for consideration by the Discipline Review Committee as outlined in Policy JD. However, because of the due process already afforded through a sexual harassment investigation under this policy, an appeal (or request for hearing) under this paragraph is not a de novo review but rather is limited to the issues outlined in paragraph 10.1, namely whether the investigative procedures were followed, to consider new evidence, or to challenge alleged bias or conflict of interest of an individual involved in the investigative process. The decision of the assistant superintendent is final and may not be appealed further.

10.6.1.1. Students receiving discipline other than a long-term suspension are not entitled to appeal but may work with their building administrator to resolve disagreements.

~~10.2.~~

~~10.2.1. An employee complainant or respondent may appeal a final determination in accordance with the grievance procedures outlined in the applicable employee handbook. The appeal is limited to the issues allowed under the handbook's grievance procedures.~~

~~10.3. A student complainant may appeal by giving written notice to the Superintendent within ten (10) calendar days of the date of the written determination. Failure to submit written notice of appeal to the Superintendent within ten (10) calendar days constitutes forfeiture of any right to appeal. The Superintendent or his/her designee will hear the appeal and issue a written decision as to whether the investigative procedures of this policy were followed, whether there was a conflict of interest, or whether new evidence would change the outcome of the investigation. The decision of the Superintendent or his/her designee is final.~~

## 11. CONFIDENTIALITY

11.1. It is District policy to respect, as far as possible, the privacy and anonymity of all parties and witnesses to complaints brought under this policy. However, because an individual's right to confidentiality must be balanced with the District's obligations to cooperate with law enforcement, government agency investigations, or legal proceedings, or to investigate and take necessary action to resolve a complaint, including by allowing each party the chance to provide information to the investigator, information about the complaint may be disclosed in appropriate circumstances, and for other good reasons that apply to the particular situation. The investigator also may discuss the complaint with one or more of the following persons:

11.1.1. The Superintendent, Director of Human Resources, Coordinator of Student Services, Civil Rights Coordinator, Director of Elementary Education, Director of Secondary Education, Director of Special Education / Federal Programs, Director of Operations, District Legal Counsel, or other applicable school or District administrator;

11.1.2. The parent/legal guardian of a student complainant;

11.1.3. The parent/legal guardian of a student respondent;

- 11.1.4. A teacher or staff member whose knowledge of the students involved may help in determining who is telling the truth;
  - 11.1.5. Utah State Division of Child and Family Services for purposes of investigating child abuse reports; and
  - 11.1.6. Law enforcement agencies where the investigator has reasonable suspicion that the alleged conduct involves criminal activity.
- 11.2. Where a complaint involves allegations of child abuse, the complaint shall be immediately reported to appropriate law enforcement authorities or the Utah State Division of Child and Family Services. The anonymity of both the complainant and school officials involved in the investigation will be strictly protected as required by [UTAH CODE ANN. § 62A-4a-412](#).

## 12. RETALIATION PROHIBITED

Retaliation against any person who has filed a complaint, or has testified, assisted, or participated in any manner in an investigation, proceeding, or hearing under this policy is prohibited, and therefore, subject to disciplinary action. Retaliation may include, but is not limited to, continued Harassment, threats, taunting, spreading rumors, unauthorized disclosure of the details of an investigation, ostracism, assault, destruction of property, or other negative conduct toward participants in response to an investigation and the events causing it. Anyone found to have engaged in retaliation will be subject to disciplinary action. Participants in an investigation, including victims, respondents, and witnesses, must report to the investigator any conduct that might reasonably constitute retaliation.

## ~~4.13.~~ DISCIPLINE AND REMEDIAL ACTION

- ~~4.1.~~ ~~13.1.~~ Any student who engages in sexual harassment of anyone at school or at any school-related activity or event is in violation of this policy and shall be subject to disciplinary action consistent with [Nebo School District Policy JD, Student Conduct and Discipline](#). Disciplinary action may include, but is not limited to, suspension, expulsion, exclusion or loss of extracurricular activities, probation, or alternate educational placement. In imposing such discipline, all facts and circumstances of the incident(s) shall be taken into account.
- ~~4.2.~~ ~~13.2.~~ Any employee who engages in sexual harassment of any student at school or at a school-related activity or event is in violation of this policy and shall be subject to disciplinary action consistent with [Nebo School District Policy GCPD, Employee Discipline, Administrative Leave, and Orderly Termination](#). Disciplinary action may include, but is not limited to, warnings, reprimands, probation, disciplinary transfer, suspension, reduction in pay or hours, or termination. In imposing such discipline, all facts and circumstances of the incidents(s) shall be taken into account.
- ~~4.3.~~ ~~13.3.~~ If an investigation finds evidence of sexual harassment, the District shall implement remedial action necessary to eliminate its effects upon the victim and the school environment. Remedial action may include changes to school or District programs, offerings, facilities, rules, policies, or practices.

## ~~2.14.~~ FALSE COMPLAINTS

Intentionally false, malicious, or frivolous complaints of sexual harassment shall result in corrective or disciplinary action taken against the complainant.

## ~~3.15.~~ RECORD KEEPING

- ~~3.1.~~ ~~15.1.~~ The Title IX Coordinator shall maintain a confidential record separate from the individual's educational or personnel file that includes the complaint, response, witness statements, evidence, investigative report, written determination, any appeal and the result therefrom, and any informal resolution and the result therefrom for the later of seven years or two years after a student complainant or student respondent has graduated.

~~3.2.~~ 15.2. All student discipline issued for violations of this policy shall be documented by the Decision Maker on the District's Student Information System ("SIS"). Consistent with the U.S. Department of Education Civil Rights Data Collection, the documentation must indicate that sexual harassment served as the basis for which the student was disciplined.

~~3.3.~~ 15.3. All complaints made under this policy involving a student must be documented by an administrator on the District's Student Information System ("SIS"). Complaints must be documented even if the investigation results in a finding that this policy was not violated. Consistent with the U.S. Department of Education Civil Rights Data Collection, the documentation must indicate that the violation constituted sexual harassment.

~~3.4.~~ 15.4. All complaints and allegations of sexual harassment shall be kept confidential except as necessary to carry out the investigation or take other subsequent necessary action.

~~3.5.~~ 15.5. Records of complaints and investigations shall be retained in accordance with applicable federal and state law.

## ~~12.~~ 16. **TRAINING**

Nebo School District recognizes the importance of educating its employees and students regarding the prevention of sexual harassment and the observance of high ethical standards. To these ends, the District will provide ongoing training and education in this area. Notice of this policy will be distributed, and training will be conducted for employees and students of the District.

## ~~12.~~ 17. **DISSEMINATION OF POLICY**

This policy may be posted on the District's website and published in student registration materials, student and employee handbooks, parent information guides, and other appropriate school publications as directed by the District. The following nondiscrimination notice shall be disseminated.

**Notice of Nondiscrimination:** It is the policy of Nebo School District not to discriminate on the basis of race, color, national origin, sex, sexual orientation, gender identity, religion, disability, age, or any other legally protected classification in its educational programs, activities, admissions, access, treatment, or employment practices. Nebo School District provides equal access to the Boy Scouts and other designated youth groups.

Questions, concerns, complaints, and requests regarding this nondiscrimination policy should be directed to the following Individuals:

Civil Rights Coordinator: Student and employee issues regarding discrimination, harassment, and sexual harassment in District programs, activities, events, and services. The Civil Rights Coordinator serves as the District Title IX Coordinator, Section 504 Coordinator, Title IV Coordinator, Title VI Coordinator, and Title VII Coordinator. [[Section 504 of the Rehabilitation Act of 1973](#); [Titles IV, VI, and VII of the Civil Rights Act of 1964](#); [Title IX of the Education Amendments of 1972](#); [Americans with Disabilities Act \(ADA\)](#)]

Risk Manager: Physical barriers to building access and physical barriers to educational programs, activities, events, and services. [[Americans with Disabilities Act \(ADA\)](#)]

Director of Human Resources: Employee accommodation requests due to physical or mental impairments. [[Americans with Disabilities Act \(ADA\)](#)]

The Civil Rights Coordinator, Risk Manager, and Director of Human Resources may be reached at Nebo School District Administrative Offices, 350 South Main, Spanish Fork, UT 84660; Telephone No. 801-354-7400.

Additionally, concerns may be directed to the U.S. Department of Education, Office for Civil Rights, 1244 Speer Boulevard, Suite 310, Denver, CO 80204-3582; Telephone No. 303-844-5695; Fax No. 303-844-4303; TDD No. 877-521-2172.

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## **EXHIBITS**

Nebo School District Student Discrimination and Harassment Complaint Procedures Flowchart (v2020-07)

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## **REFERENCES**

[Title IX of the Education Amendments of 1972, 20 U.S.C. §1681\(a\); 34 CFR 106](#)  
[Utah Code Ann. § 62A-4a-412.](#)  
[Nebo School District Policy GBEB, \*Employee Discrimination and Harassment\*](#)  
[Nebo School District Policy GBEF, \*Employee/Student Standards of Conduct\*](#)  
[Nebo School District Policy CH, \*Websites and Social Media\*](#)  
[Nebo School District Policy GCPD, \*Employee Discipline, Administrative Leave, and Orderly Termination\*](#)  
[Nebo School District Policy JD, \*Student Conduct and Discipline\*](#)  
[Nebo School District Policy JDC, \*Student Discrimination and Harassment\*](#)  
[Nebo School District Policy JDD/GBEA, \*Prohibition of Bullying, Hazing, and Retaliation\*](#)  
[Nebo School District Policy JDG, \*Student Dress and Grooming\*](#)  
[Nebo School District Policy JHFA, \*Child Abuse or Neglect\*](#)  
[Nebo School District Policy JR, \*Section 504 of the Rehabilitation Act of 1973\*](#)

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## **FORMS**

Sexual Harassment Investigation Checklist  
[Sexual Harassment Formal Complaint](#) (v2023-05)  
[Sexual Harassment Response](#) (v2023-05)  
[Sexual Harassment Witness Statement](#) (v2023-05)

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## **HISTORY**

**Revised: 8 July 2026** – [modified personnel responsibilities and clarified appeal processes.](#)

**Revised: 13 November 2024** – expanded lists of investigators, facilitators, and decision makers.

**Revised: 13 March 2024** – updated policy reference from GBEB to CH; allowed delegation of coordinator responsibilities; added Director of Student Success as decision-maker.

**Revised: 13 April 2022** – added provisions related to informal resolution; modified investigative and appeal processes; made technical changes.

**Adopted: 8 July 2020** – sexual harassment was previously addressed under Nebo School District Policies JDC, Student Discrimination and Harassment and GBEB, Employee Discrimination and Harassment. but Title IX regulations issued by the U.S. Department of Education on May 6, 2020 created new definitions and imposed separate procedures for sexual harassment, resulting in the creation of this policy while other forms of discrimination and harassment continue to be addressed in Policies JDC and GBEB.

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**SECTION:** J - Students  
**POLICY TITLE:** Student Civil Rights Discrimination and Harassment  
**FILE NO.:** JDC  
**DATED:** ~~October 9, 2024~~ July 8, 2026

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**TABLE OF CONTENTS**

1. PURPOSE
  2. SCOPE
  3. POLICY
  4. DEFINITIONS
  5. HARASSMENT AND DISCRIMINATION PROHIBITED
  6. COMPLAINT PROCEDURE
  7. EMPLOYEE RESPONSIBILITY TO REPORT
  8. INVESTIGATION
  9. SEX-BASED DESIGNATIONS
  10. CONFIDENTIALITY
  11. RETALIATION PROHIBITED
  12. DISCIPLINE AND REMEDIAL ACTION
  13. ENFORCEMENT
  14. FALSE COMPLAINTS
  15. RECORD KEEPING
  16. TRAINING
  17. DISSEMINATION OF POLICY
- 

**1. PURPOSE**

- 1.1. Nebo School District is committed to maintaining an educational environment in which all students are treated with respect and dignity. This includes ensuring that students are not subject to Harassment or Discrimination on the basis of race, color, religion, sex, national origin, disability, or any other classification protected by law.
- 1.2. The Nebo School District Civil Rights Coordinator is the Title Coordinator for student protection under the laws identified herein. All student civil rights issues should be directed to the Civil Rights Coordinator. ~~As approved by the Superintendent or designee, the Civil Rights Coordinator may delegate Coordinator responsibilities to the Human Resource Officer or Student Success Coordinator.~~

**Civil Rights Coordinator  
Nebo School District  
350 South Main Street  
Spanish Fork, Utah, 84660  
Telephone: (801) 354-~~7440~~7475**

1.2.1. As approved by the Superintendent or designee, the Civil Rights Coordinator may delegate Coordinator responsibilities to the following administrators:

1.2.1.1. Human Resource Officer,

1.2.1.2. ~~or~~ Student Success Coordinator,

1.2.1.3. Middle Level Supervisor,

[1.2.1.4. Elementary Supervisor.](#)

[1.2.1.5. School Services Coordinator.](#)

- 1.3. All issues related to physical barriers to building access and physical barriers to educational programs, activities, events, and services may be directed to the Nebo School District Risk Manager.

**Risk Manager  
Nebo School District  
350 South Main Street  
Spanish Fork, Utah, 84660  
Telephone: (801) 354-7474**

- 1.4. Discrimination, Harassment, and Sexual Harassment, as defined herein, are prohibited by state and federal law. Laws governing Discrimination, Harassment, and Sexual Harassment include but are not limited to the following.

- 1.4.1. Title IX of the Education Amendments of 1972 (Title IX) provides that “No person in the United States shall, on the basis of sex, be excluded from participation in, be denied the benefits of, or be subjected to discrimination under any education program or activity receiving Federal financial assistance.” [20 U.S.C. §1681\(a\) \(2006\)](#). Sexual harassment under Title IX is governed by [Nebo School District Policy JDCB/GBEBB, Sexual Harassment](#).
- 1.4.2. Section 504 of the Rehabilitation Act of 1973 (Section 504) provides that “No otherwise qualified individual with a disability . . . shall, solely by reason of her or his disability, be excluded from the participation in, be denied the benefits of, or be subjected to discrimination under any program or activity receiving Federal financial assistance.” [29 U.S.C. § 794\(a\) \(2006\)](#). [Nebo School District Policy JR, Section 504 of the Rehabilitation Act of 1973](#) outlines the District’s 504 obligations and program more fully. Complaints of disability discrimination or harassment should be made in accordance with that policy.
- 1.4.3. Title IV of the Civil Rights Act of 1964 (Title IV) grants the US Department of Justice jurisdiction and authority to investigate and resolve complaints of religious harassment, as well as to seek relief if a school deprives students of the equal protections of the laws. [42 U.S.C. §2000c-6 \(2006\)](#).
- 1.4.4. Title VI of the Civil Rights Act of 1964 (Title VI) provides that “No person in the United States shall, on the ground of race, color, or national origin, be excluded from participation in, be denied the benefits of, or be subjected to discrimination under any program or activity receiving Federal financial assistance.” [42 U.S.C. §2000d \(2006\)](#).

## 2. SCOPE

- 2.1. This policy is intended to protect District students against Discrimination and Harassment whether by fellow students, District employees, volunteers, or others under the District’s control. While this policy thus prohibits students from harassing and discriminating against other students, all students are prohibited from engaging in Discrimination and Harassment against others, including employees, as set forth in [Nebo School District Policy JD, Student Conduct and Discipline](#) and [Policy GBEB, Employee Discrimination and Harassment](#).
- 2.2. Bullying, cyber-bullying, harassment, hazing, and retaliation that are not based on one of the protected classifications found in Section 1.3 are governed by [Nebo School District Policy JDD/GBEA, Prohibition of Bullying, Hazing, and Retaliation](#). However, the complaint and investigation procedures in Sections 6 and 8 of this Policy JDC may be followed to determine and remedy violations of [Policy JDD/GBEA](#). Moreover, if a complaint under this policy includes

allegations of bullying, the investigation should include findings and conclusions as to both civil rights violations under this policy as well as bullying under Policy JDD/GBEA.

### 3. POLICY

- 3.1. The District prohibits system-wide Discrimination of students, both through disparate treatment and disparate impact, in its programs, offerings, facilities, rules, policies, and practices.
- 3.2. The District prohibits sexual harassment of students as outlined in [Nebo School District Policy JDCB/GBEBB, Student Sexual Harassment](#).
- 3.3. The District prohibits Discrimination and Harassment of students, as defined and outlined herein, by other students, employees, volunteers, or other persons at school or at school-related activities and events.
- 3.4. The District encourages all complainants of Discrimination and Harassment, and all persons with knowledge of Discrimination and Harassment, to report it immediately as described in Section 6 below.
- 3.5. The District prohibits retaliatory behavior or action against persons who complain, testify, assist, or otherwise participate in the complaint process established pursuant to this policy or by any administrative directive.
- 3.6. The District will promptly investigate all verbal and written complaints of Discrimination and Harassment and will take prompt corrective action where a violation is found.

### 4. DEFINITIONS

- 4.1. **"Building Administrator"** means a principal, assistant principal, dean of students, or teacher on special assignment who has been trained on civil rights laws, this policy, and conducting investigations.
- 4.2. **"Changing room"** means the same as that term is defined in UTAH CODE ANN. § 63G-31-101 and means a space designated for multiple individuals to dress or undress within the same space. A changing room includes a dressing room, fitting room, locker room, or shower room; and a restroom when a changing room contains or is attached to the restroom.
- 4.3. **"Discrimination"** includes, but is not limited to, conduct which illegally disadvantages persons based upon race, color, religion, sex, national origin, disability, or any other classification protected by law.
- 4.4. **"Female"** means the same as that term is defined in [UTAH CODE ANN. § 68-3-12.5](#) and means the characteristic of an individual whose biological reproductive system is of the general type that functions in a way that could produce ova.
- 4.5. **"Harassment"** includes, but is not limited to, any behavior, expression, or activity that stigmatizes or victimizes individuals or groups of people because of their race, color, religion, national origin, disability, or any other classification protected by law, and that:
  - 4.5.1. Involves an express or implied threat which adversely affects a student's education or academic status or progress, participation in school or school-related activities and events, or personal safety;
  - 4.5.2. Has the purpose or effect of adversely interfering with a student's education or academic status or progress, participation in school or school-related activities and events, or personal safety; or
  - 4.5.3. Creates an intimidating, hostile, demeaning, or offensive educational environment.
- 4.6. **"Intersex individual"** means the same as that term is defined in [UTAH CODE ANN. § 26B-8-](#)

[101](#) and means an individual who: (a) is born with external biological sex characteristics that are irresolvably ambiguous; (b) is born with 46, XX chromosomes with virilization; (c) is born with 46, XY chromosomes with undervirilization; (d) has both ovarian and testicular tissue; or (e) has been diagnosed by a physician, based on genetic or biochemical testing, with abnormal: (i) sex chromosome structure; (ii) sex steroid hormone production; or (iii) sex steroid hormone action for a male or female..

- 4.7. **"Male"** means the same as that term is defined in [UTAH CODE ANN. § 68-3-12.5](#) and means the characteristic of an individual whose biological reproductive system is of the general type that functions to fertilize the ova of a female.
- 4.8. **"Men's restroom"** means the same as that term is defined in [UTAH CODE ANN. § 63G-31-101](#) and means a restroom that is designated for the exclusive use of males and not females.
- 4.9. **"Privacy space"** means the same as that term is defined in [UTAH CODE ANN. § 63G-31-101](#) and means a restroom or changing room within a publicly owned or controlled facility, where an individual has a reasonable expectation of privacy.
- 4.10. **"Restroom"** means the same as that term is defined in [UTAH CODE ANN. § 63G-31-101](#) and means any space that includes a toilet. Restroom includes sex-designated men's restrooms, sex-designated women's restrooms, unisex restrooms, and single-occupant restrooms.
- 4.11. **"Sex"** means the same as that term is defined in [UTAH CODE ANN. § 68-3-12.5](#) and means, in relation to an individual, the individual's biological sex, either male or female, at birth, according to distinct reproductive roles as manifested by: (a) sex and reproductive organ anatomy; (b) chromosomal makeup; and (c) endogenous hormone profiles.
- 4.12. **"Sex-designated"** means the same as that term is defined in [UTAH CODE ANN. § 63G-31-101](#) and means that a facility, program, or event is designated specifically for males or females and not the opposite sex.
- 4.13. **"Single-occupant"** means the same as that term is defined in [UTAH CODE ANN. § 63G-31-101](#) and means, in relation to a single-occupant facility or privacy space, that the facility or privacy space has floor-to-ceiling walls; has an entirely encased and locking door; and is designated for single occupancy.
- 4.14. **"Unisex"** means the same as that term is defined in [UTAH CODE ANN. § 63G-31-101](#) and means, in relation to a unisex facility or privacy space, that the facility or privacy space is designated for the use of both sexes; or is not sex-designated.
- 4.15. **"Women's restroom"** means the same as that term is defined in [63G-31-101](#) and means a restroom that is designated for the exclusive use of females and not males.

## 5. HARASSMENT AND DISCRIMINATION PROHIBITED

Types of conduct that are prohibited in the District and that may, upon examination of the totality of the circumstances, constitute Discrimination or Harassment based upon race, color, religion, sex, national origin, disability, or other classification protected by law (excluding sexual harassment as defined in [Nebo School Policy JDCB/GBEBB, Sexual Harassment](#)) include, but are not limited to:

- 5.1. Programs, offerings, or facilities that are inaccessible to students due to a protected classification, and rules, policies, or practices that exclude or deny a benefit to students based on a protected classification;
- 5.2. Threatening or intimidating conduct directed at a student because of the student's race, color, religion, national origin, physical or mental disability, or other classification protected by law;
- 5.3. Epithets, slurs, negative stereotypes, name calling, verbal abuse, derogatory comments, degrading descriptions, and hostile acts which are based upon a student's race, color, religion, national origin, physical or mental disability, or other classification protected by law;

- 5.4. Verbal, written, or graphic material containing comments or stereotypes aimed at degrading students or members of protected classes;
- 5.5. Aggressive conduct towards a student motivated by race, color, religion, national origin, physical or mental disability, or other classification protected by law;
- 5.6. Graffiti containing offensive or derogatory language, symbols, or pictures in the context any of the legally protected classifications;
- 5.7. Any unwelcome communication (whether written, verbal, or sent by electronic or other means) that is offensive or degrading and motivated by a student's race, color, religion, national origin, physical or mental disability, or other classification protected by law;
- 5.8. Jokes, notes, stories, drawings or pictures, gestures, or the display or distribution of offensive or degrading material based upon any of the legally protected classifications;
- 5.9. Displaying words, pictures, or symbols on clothing that are offensive or degrading based upon any of the legally protected classifications; or
- 5.10. Engaging in any of the foregoing types of discriminatory or harassing behavior outside of school or outside of school-related activities and events, but which materially disrupt the educational environment at school.

## 6. COMPLAINT PROCEDURE

Students who believe they have been subjected to Discrimination or Harassment, including students who believe that, due to a protected classification, they have been excluded from or denied the benefit of a program, offering, or facility, or that a school or District rule, policy, or practice has excluded or denied them a benefit, shall immediately file a complaint as described in this section. Complaints may also be filed by parents, employees, or others who have reason to believe one or more students have been subjected to Discrimination or Harassment. For purposes of this policy, the term "conduct" includes a school or District rule, policy, or practice.

### 6.1. Complaint Process

- 6.1.1. Students who believe they have been subjected to conduct constituting Discrimination or Harassment, as described above, are encouraged, but not required, to confront the respondent and tell him or her to stop the conduct because it is unwelcome.
- 6.1.2. The student should directly inform his or her school administrator of the conduct using the process outlined below.
  - 6.1.2.1. The student should document the respondent's conduct using the District's [Complaint Form](#) and deliver it to his or her administrator. If the student is not able to complete the Complaint Form, he or she may notify the administrator verbally, and the administrator may complete the Complaint Form based on the verbal report. Alternate methods of filing complaints shall be made available to younger students or students with disabilities who need accommodation.
  - 6.1.2.2. If the respondent is the student's administrator, or if the student feels he or she cannot report the conduct to the administrator, the student shall report the conduct to the Civil Rights Coordinator, Student Success Coordinator, or Human Resource Officer at the address and phone number listed in Section 1 of this policy.
- 6.1.3. A teacher, counselor, or administrator who receives a Complaint Form shall promptly deliver it to the student's Building Administrator, who is trained and designated to investigate complaints made under this policy. Once a Complaint Form is received by the Building Administrator or the Civil Rights Coordinator, an investigation will begin as

described in Section 8 of this policy.

## **6.2. Substance of Complaint**

Complaints of Discrimination and Harassment, whether made verbally, using the [Complaint Form](#), or in some other way, must include the following information:

- 6.2.1.** Name, home address, email address, and telephone number of the person making complaint;
- 6.2.2.** Date(s) of incident(s) giving rise to the complaint;
- 6.2.3.** Name(s) of respondent(s);
- 6.2.4.** Description of the conduct or incident(s) giving rise to the complaint;
- 6.2.5.** Description of the harm caused by the incident; and
- 6.2.6.** Description of the remedy sought. Providing a description of the remedy sought does not confer authority on the complainant or the complainant's parent to determine the discipline imposed on the respondent. The imposition of remedies, including any disciplinary action, lies only within the authority and sole discretion of the District and may not be divested to others.

## **7. EMPLOYEE RESPONSIBILITY TO REPORT**

- 7.1.** A teacher, school counselor, or administrator who receives a completed Complaint Form shall, as soon as is reasonably possible, deliver it to the Building Administrator. If the Building Administrator is not available or is the subject of the complaint, the teacher or school counselor shall deliver the Complaint Form to the Civil Rights Coordinator, Student Success Coordinator, or Human Resource Officer.
- 7.2.** Any school employee who observes or otherwise becomes aware of conduct that may constitute Discrimination or Harassment involving a student shall report the conduct to the Building Administrator whether the complainant files a complaint or not.

## **8. INVESTIGATION**

- 8.1.** The procedures outlined in this section are detailed and constitute the recommended best practice. Minor omissions and other procedural inconsistencies do not invalidate an otherwise equitable investigation. Investigators must be flexible and adapt to the circumstances of each complaint.
- 8.2.** Throughout the investigation the investigator shall monitor whether ongoing conduct or retaliation occurs in violation of this policy. If it does, the investigator shall ensure that prompt and appropriate action is taken and documented as part of the investigation.
- 8.3.** If the complainant and the respondent agree, the investigator may arrange for them to resolve the complaint informally with the help of a counselor, school social worker, teacher, administrator, or trained mediator. The complainant shall never be asked to work out the problem directly with the respondent unless such help is provided and both parties agree.
- 8.4.** Commencing an Investigation
  - 8.4.1.** An investigation should begin when a Building Administrator becomes aware of an allegation of, or conduct that may constitute, Discrimination or Harassment against a student. Such conduct or allegation is typically made known by receipt of a Complaint Form, but it may also be made known through a variety of other means, including but not limited to verbal complaints by students or parents, notice from an employee, direct observation, or as facts are disclosed during normal disciplinary proceedings. When a

Building Administrator becomes aware of conduct that may be in violation of this policy, he or she shall notify the Civil Rights Coordinator of the potential violation.

- 8.4.2.** The Civil Rights Coordinator shall notify and consult with the applicable Director of Secondary or Elementary Education and any other applicable administrator and determine whether to open an investigation.

**8.4.2.1.** If the complaint alleges Discrimination or Harassment based on disability, notice and consultation should include the District Section 504 Coordinator or Director of Special Education, as applicable.

**8.4.2.2.** If the complaint alleges facility access discrimination based on disability, notice and consultation should include the District Risk Manager.

**8.4.2.3.** If the respondent is an employee, volunteer, or other adult, notice and consultation should include the Director of Human Resources.

- 8.4.3.** If the decision is to open an investigation, the primary investigator shall be either the Civil Rights Coordinator or one of the individuals identified in paragraph 1.2.1 above. ~~Human Resource Officer, or their designee shall serve as the primary investigator. If they are not~~ none is available, the Civil Rights Coordinator may select from among the following secondary investigators, as long as the individual selected has received training on how to conduct an investigation under this policy:

**8.4.3.1.** Human Resource ~~coordinators~~ Coordinator;

**8.4.3.2.** ~~School Services Coordinator~~ Special Education Coordinator;

**8.4.3.3.** ~~Junior high/middle school supervisor~~ Technical Services Coordinator;

**8.4.3.4.** ~~Elementary education supervisor~~ Child Nutrition Supervisor;

**8.4.3.5.** Department supervisor or other school administrator;

~~8.4.3.5.~~ **8.4.3.6.** Independent contractor who is qualified to investigate claims under this policy.

- 8.4.4.** The investigator should begin each investigation by documenting the type of conduct using the Student Civil Rights Harassment Checklist (Checklist) and creating an investigation file. The investigator completes the Checklist as the investigation proceeds.

- 8.4.5.** The investigator will determine whether supportive measures need to be taken such as separating the complainant from the respondent pending the outcome of the investigation. If necessary, the investigator will recommend or implement appropriate supportive measures to protect the complainant from continued Discrimination, Harassment, or Retaliation.

- 8.4.6.** If the investigator begins an investigation before receiving a Complaint Form, he or she shall interview the complainant and obtain a completed and signed Complaint Form. If the age or ability of the complainant prevents him or her from completing and signing a Complaint Form, the investigator shall complete and sign the form.

- 8.4.7.** The investigator shall refer the matter to law enforcement authorities or the Utah State Division of Child and Family Services, where appropriate or required by law. The investigator must continue to conduct the investigation even if the matter has been referred to another agency. The investigator should coordinate with the other agency and may adjust timelines and procedures accordingly.

## **8.5. Investigative Procedures**

Both school-level and District-level investigations shall include the following steps. If an investigation is reassigned to a new investigator after it has begun, the new investigator shall gather all evidence and information from the previous investigator. The new investigator may, but is not required to, repeat interviews or other investigative procedures conducted by the previous investigator.

#### **8.5.1. Interviews**

**8.5.1.1.** Each of the following persons shall be interviewed, and a record made of their conversations.

**8.5.1.1.1.** The complainant. The complainant may be accompanied by an adult representative, including legal counsel. The complainant may present evidence supporting the complaint. If the complainant has not already completed the Complaint Form, the investigator shall complete it based on information gathered in the interview.

**8.5.1.1.1.1.** The investigator shall comply with the reporting requirements found in [Nebo School District Policy JHFA, Child Abuse or Neglect](#).

**8.5.1.1.2.** The person making the complaint, if different than the complainant.

**8.5.1.1.3.** The respondent. The respondent may be accompanied by an adult representative, including legal counsel. The respondent may present evidence refuting the allegations set forth in the complaint. The investigator should gather a signed, written statement from the accused responding to the complaint. The respondent may use the District's Student Civil Rights Harassment Response form.

**8.5.1.1.4.** Anyone who witnessed the alleged conduct. The investigator should gather a signed witness statement from each witness using the District's Student Civil Rights Harassment Witness Statement form.

**8.5.1.1.5.** Anyone mentioned as having related information. The investigator should document all conversations related to the alleged incident.

**8.5.1.2.** The investigator may have additional conversations with any of the individuals listed in Section 8.4.1.1 to ensure that all relevant facts have been gathered.

#### **8.5.2. Preservation of Evidence**

**8.5.2.1.** The investigator shall gather and preserve all evidence, including video footage from surveillance cameras, photos, physical evidence, documents, correspondence, and any relevant electronic information such as text messages, videos, and social media postings.

**8.5.2.2.** Evidence should be preserved in the investigative file.

#### **8.5.3. Evaluation of Evidence**

**8.5.3.1.** The investigator shall consider all the evidence, including the credibility of all statements, and determine which facts are true based on a preponderance of evidence. The determination should be outlined as

findings of fact in the written Report and Decision described below. In determining findings of fact, the investigator should consider the following:

- 8.5.3.1.1.** Credibility of statements made by the persons interviewed;
- 8.5.3.1.2.** Corroborating evidence;
- 8.5.3.1.3.** The details and consistency of each person's account;
- 8.5.3.1.4.** Evidence of any past violations of this policy by the respondent;
- 8.5.3.1.5.** Evidence of any false complaints; and
- 8.5.3.1.6.** Any other relevant information.

- 8.5.3.2.** The investigator applies the findings of fact to District policy and makes a conclusion as to whether any policy provision has been violated. The conclusions are outlined in the written Report and Decision.

**8.5.4. Report and Decision**

- 8.5.4.1.** The investigator shall prepare a written report and decision of the investigation. The report should be completed using the District's Student Civil Rights Harassment Report and Decision form. The Civil Rights Coordinator shall maintain the report. If the respondent is an employee, volunteer, or other adult, a copy of the report shall be given to the Director of Human Resources. [The parties are not entitled to a copy of the report but shall be notified of the outcome as provided subsection 8.6.](#) The report must include the following:

- 8.5.4.1.1.** A description of the complaint.
- 8.5.4.1.2.** A description of the response.
- 8.5.4.1.3.** A list of specific sections of Nebo School District policies that are alleged to have been violated or that the alleged conduct, if true, would violate.
- 8.5.4.1.4.** A detailed description of the investigation, including names and dates of individuals interviewed; receipt of written statements; and evidence considered, including video and audio recordings, correspondence, etc.
- 8.5.4.1.5.** Findings of fact. This section should describe with sufficient detail the events and actions found by the investigator to be true. It should include relevant facts such as age, gender, race, or disability of complainants and respondents.
- 8.5.4.1.6.** Conclusions, based on a preponderance of the evidence, as to whether Nebo School District policy was violated. If the investigator concludes that a policy violation has occurred, this section should state the specific policy section and which facts constitute a violation. This section should conclude whether each allegation is substantiated, unsubstantiated, or inconclusive.
- 8.5.4.1.7.** Recommendations to address the effects on the complainant and school environment. Authorized administrators implement remedies and impose disciplinary action.

**8.5.4.2.** To judge the severity of any violation of this policy, the investigator should consider the following:

**8.5.4.2.1.** How the misconduct affected one or more students' education;

**8.5.4.2.2.** The type, frequency, and duration of the misconduct;

**8.5.4.2.3.** The number of persons involved;

**8.5.4.2.4.** The age and gender of the respondent;

**8.5.4.2.5.** The complainant(s) of Discrimination or Harassment;

**8.5.4.2.6.** The place and situation where the incident occurred;

**8.5.4.2.7.** Other incidents at the school or school-related activities and events, including incidents of Discrimination/Harassment; and

**8.5.4.2.8.** Any other pertinent information applicable to the particular situation.

**8.5.5.** If the allegations are substantiated, the investigator shall ensure that the behavior and resulting disciplinary action is documented in the appropriate student or employee file, including in the Student Information System.

## **8.6. Notice to Parties**

At the conclusion of the investigation, the investigator shall notify the complainant and the respondent of the outcome of the investigation. The notice shall be in writing and shall be sent to both parties at the same time in accordance with the following provisions:

**8.6.1.** The complainant is entitled to know only such disciplinary action taken against the respondent that is directly related to the complainant.

**8.6.2.** The respondent should not be notified of the steps taken to address the effects on the complainant.

**8.6.3.** Both parties should be given a brief summary of the investigative steps, the findings of fact, and the conclusions.

## **8.7. Appeal of Decision-**

**8.7.1.** Investigative procedures conducted under this policy may be appealed by both complainants and respondents in accordance with the following paragraphs. The purpose of an appeal ~~under this section~~ is to determine whether the investigative procedures outlined in this policy were followed or. ~~An appeal may also be filed~~ to introduce new evidence not available during the investigation. If an appeal does not introduce new evidence or allege a violation of the investigative procedures of this policy, it will be denied. Disagreement with the outcome of an investigation or with an investigator's interpretation of the facts is not grounds for an appeal under this policy.

~~8.7.1.~~**8.7.2.** If an appeal finds that the investigative procedures were not followed or that new evidence was not considered, the case will be remanded to the investigator with instructions to correct the procedural errors or consider the additional evidence. The investigator must consider the decision and follow the instructions provided.

**8.7.3.** Complainants may appeal by giving written notice to the assistant superintendent within fifteen (15) calendar days of the date of the decision they are appealing. Failure to submit written notice of appeal to the assistant superintendent within fifteen (15) calendar days constitutes forfeiture of any right to appeal. The assistant superintendent

or his/her designee will hear the appeal and issue a written decision as to whether the investigative procedures of this policy were followed or whether new evidence would change the outcome of the investigation. The decision of the assistant superintendent or his/her designee is final.

**8.7.4.** ~~A S~~students who ~~have~~has been disciplined as a result of an investigation under this policy may appeal in accordance with Nebo School District Policy JD, Student Conduct and Discipline, subject to certain limitations outlined in this paragraph. If a student appeals a long-term suspension issued as a result of an investigation under this policy, the student's appeal must be made directly to the assistant superintendent for consideration by the Discipline Review Committee as outlined in Policy JD. However, because of the due process already afforded through an investigation under this policy, an appeal (or request for hearing) under this paragraph is not a de novo review but rather is limited to the issues outlined in paragraph 8.7.1, namely whether the investigative procedures were followed or to consider new evidence. The decision of the assistant superintendent is final and may not be appealed further. ~~Students issued a long-term suspension are entitled to the hearings described in that policy. Any hearing is limited to determining whether the investigative procedures were followed or whether new evidence has become available.~~

~~8.7.1.1.~~**8.7.4.1.** Students receiving discipline other than a long-term suspension are not entitled to appeal but may work with their Building Administrator to resolve disagreements.

**8.7.5.** Except as provided in paragraph 8.7.5.1, an Eemployees who ~~have~~has been disciplined as a result of an investigation under this policy may appeal the decision to the assistant superintendent. Because of the due process already afforded through the investigation under this policy, in accordance with the grievance procedures outlined in the applicable employee handbook do not apply to appeals of civil rights discrimination and harassment investigations, and the appeal is limited to the issues outlined in paragraph 8.7.1, namely, whether the investigative procedures were followed or to consider new evidence. The decision of the assistant superintendent is final and may not be appealed further. The notice of appeal must be submitted to the assistant superintendent within fifteen (15) calendar days of the employee's receipt of the notice provided under subsection 8.6.

~~8.7.1.2.~~**8.7.5.1.** If a career or provisional employee is terminated as a result of an investigation under this policy, the employee may request a hearing as provided under UTAH CODE ANN. § 53G-11-513 and the applicable employee handbook.

~~8.7.2.~~ Complainants may appeal by giving written notice to the Superintendent within ten (10) calendar days of the date of the decision they are appealing. Failure to submit written notice of appeal to the Superintendent within ten (10) calendar days constitutes forfeiture of any right to appeal. The Superintendent or his/her designee will hear the appeal and issue a written decision as to whether the investigative procedures of this policy were followed or whether new evidence would change the outcome of the investigation. The decision of the Superintendent or his/her designee is final.

## 9. SEX-BASED DESIGNATIONS

- 9.1. Notwithstanding anything to the contrary in this policy, students may only access operational sex-designated privacy spaces designated for student use if the student's sex corresponds with the sex designation of the privacy space. This restriction does not apply to intersex students.
- 9.2. If a student requests use of a privacy space other than the sex-designated privacy space that corresponds with the student's sex, because of the student's gender identity or because of reasonable fear of bullying, the District shall coordinate with the student's parent to develop a

privacy plan that provides the student with reasonable access to a unisex or single-occupant facility or reasonable access to a faculty or staff restroom. If such access is unavailable, the student shall be provided with reasonable access to private use of an otherwise sex-designated privacy space through staggered scheduling or other arrangement providing temporary private access.

- 9.3. The District shall designate each of its school athletic activities and teams as designated for male students, designated for female students, or coed or mixed. In making the designation for activities and teams which are interscholastic activities governed by the Utah High School Activities Association ("UHSAA"), the school shall consider the listing of girls teams, boys teams, and mixed teams established by the Association.
- 9.4. A male student is not entitled to and may not access, use or benefit from a school or District athletic facility, program, or event which is designated for females. A female student is not entitled to and may not access, use, or benefit from a school or District athletic facility, program, or event which is designated for males.
- 9.5. Students shall be given notice of the requirements of this policy and each school shall take administrative action to address violations and promote compliance with this policy.

## 10. CONFIDENTIALITY

- 10.1. It is District policy to respect, as far as possible, the privacy and anonymity of all parties and witnesses to complaints brought under this policy. However, because an individual's right to confidentiality must be balanced with the District's obligations to cooperate with law enforcement, government agency investigations, or legal proceedings, or to investigate and take necessary action to resolve a complaint, the District retains the right to disclose the identity of parties and witnesses to complaints in appropriate circumstances, and for other good reasons that apply to the particular situation. The investigator also may discuss the complaint with one or more of the following persons:
  - 10.1.1. The Superintendent, Director of Human Resources, Coordinator of Student Services, Civil Rights Coordinator, Director of Elementary Education, Director of Secondary Education, Director of Special Education / Federal Programs, Director of Operations, District Legal Counsel, or other applicable school or District administrator;
  - 10.1.2. The parent/legal guardian of the complainant;
  - 10.1.3. The parent/legal guardian of the respondent;
  - 10.1.4. A teacher or staff member whose knowledge of the students involved may help in determining who is telling the truth;
  - 10.1.5. Utah State Division of Child and Family Services for purposes of investigating child abuse reports; and
  - 10.1.6. Law enforcement agencies where the investigator has reasonable suspicion that the alleged Discrimination or Harassment involves criminal activity.
- 10.2. Where a complaint involves allegations of child abuse, the complaint shall be immediately reported to appropriate law enforcement authorities or the Utah State Division of Child and Family Services. The anonymity of both the complainant and school officials involved in the investigation will be strictly protected as required by [UTAH CODE ANN. § 62A-4a-412](#).

## 11. RETALIATION PROHIBITED

Retaliation against any person who has filed a complaint, or has testified, assisted, or participated in any manner in an investigation, proceeding, or hearing under this policy is prohibited, and therefore, subject to disciplinary action. Retaliation may include, but is not limited to, continued Harassment, threats, taunting, spreading rumors, unauthorized disclosure of the details of an investigation,

ostracism, assault, destruction of property, or other negative conduct toward participants in response to an investigation and the events causing it. Anyone found to have engaged in retaliation will be subject to disciplinary action. Participants in an investigation, including complainants, respondents, and witnesses, must report to the investigator any conduct that might reasonably constitute retaliation.

## **12. DISCIPLINE AND REMEDIAL ACTION**

- 12.1.** Any student who engages in Discrimination and Harassment of anyone at school or at any school-related activity or event is in violation of this policy and shall be subject to disciplinary action consistent with [Nebo School District Policy JD, Student Conduct and Discipline. Disciplinary](#) action may include, but is not limited to, suspension, expulsion, exclusion or loss of extracurricular activities, probation, or alternate educational placement. In imposing such discipline, all facts and circumstances of the incident(s) shall be taken into account.
- 12.2.** Any employee who engages in Discrimination and Harassment of any student at school or at a school-related activity or event is in violation of this policy and shall be subject to disciplinary action consistent with [Nebo School District Policy GCPD, Employee Discipline, Administrative Leave, and Orderly Termination](#). Disciplinary action may include, but is not limited to, warnings, reprimands, probation, disciplinary transfer, suspension, reduction in pay or hours, or termination. In imposing such discipline, all facts and circumstances of the incidents(s) shall be taken into account.
- 12.3.** If the investigation reveals evidence of potential criminal activity, the District shall notify appropriate law enforcement authorities and may initiate proceedings to remove the accused party from the situation.
- 12.4.** If an investigation finds evidence of Discrimination and Harassment, the District shall implement remedial action necessary to eliminate its effects upon the complainant and the school environment. Remedial action may include changes to school or District programs, offerings, facilities, rules, policies, or practices.

## **13. ENFORCEMENT**

District and school administrators shall take appropriate actions to enforce this policy. As needed, these actions may include, but are not limited to, any of the following:

- 13.1.** Removing vulgar or offending graffiti;
- 13.2.** Providing staff in-service and student instruction or counseling;
- 13.3.** Notifying parents/legal guardians of this policy;
- 13.4.** Notifying the Utah State Division of Child and Family Services or law enforcement authorities; and
- 13.5.** Taking appropriate disciplinary action.

## **14. FALSE COMPLAINTS**

False, malicious, or frivolous complaints of Discrimination or Harassment shall result in corrective or disciplinary action taken against the complainant.

## **15. RECORD KEEPING**

- 15.1.** An employee who conducts an investigation under this policy shall maintain a confidential record separate from the student's educational file that includes the complaint, response, witness statements, evidence, and reports.
- 15.2.** All student discipline issued for violations of this policy shall be documented by the Building

Administrator on the District's Student Information System ("SIS"). Consistent with the U.S. Department of Education Civil Rights Data Collection, the documentation must indicate the protected classification (religion; race, color, or national origin; or disability) that served as the basis for the Harassment for which the student was disciplined.

- 15.3. All complaints made under this policy must be documented by the Building Administrator on the District's Student Information System ("SIS"). Complaints must be documented even if the investigation results in a finding that this policy was not violated. Consistent with the U.S. Department of Education Civil Rights Data Collection, the documentation must indicate the protected classification (religion; race, color, or national origin; or disability) that served as the basis for the allegation of Discrimination and Harassment.
- 15.4. All complaints and allegations of Discrimination and Harassment shall be kept confidential except as necessary to carry out the investigation or take other subsequent necessary action.
- 15.5. Records of site-level and District-level complaints and investigations shall be retained in accordance with applicable federal and state law.

## 16. TRAINING

Nebo School District recognizes the importance of educating its employees and students regarding the prevention of Discrimination and Harassment, the promotion of cultural diversity, and the observance of high ethical standards. To these ends, the District will provide ongoing training and education in this area. Notice of this policy will be distributed, and training will be conducted for employees and students of the District.

## 17. DISSEMINATION OF POLICY

This policy may be posted on the District's website and published in student registration materials, student and employee handbooks, parent information guides, and other appropriate school publications as directed by the District. The following nondiscrimination notice shall be disseminated.

**Notice of Nondiscrimination:** It is the policy of Nebo School District not to discriminate on the basis of race, color, national origin, sex, sexual orientation, gender identity, religion, disability, age, or any other legally protected classification in its educational programs, activities, admissions, access, treatment, or employment practices. Nebo School District provides equal access to the Boy Scouts and other designated youth groups.

Questions, concerns, complaints, and requests regarding this nondiscrimination policy should be directed to the following Individuals:

Civil Rights Coordinator: Student and employee issues regarding discrimination, harassment, and sexual harassment in District programs, activities, events, and services. The Civil Rights Coordinator serves as the District Title IX Coordinator, Section 504 Coordinator, Title IV Coordinator, Title VI Coordinator, and Title VII Coordinator. [[Section 504 of the Rehabilitation Act of 1973; Titles IV, VI, and VII of the Civil Rights Act of 1964; Title IX of the Education Amendments of 1972; Americans with Disabilities Act \(ADA\)](#)]

Risk Manager: Physical barriers to building access and physical barriers to educational programs, activities, events, and services. [[Americans with Disabilities Act \(ADA\)](#)]

Director of Human Resources: Employee accommodation requests due to physical or mental impairments. [[Americans with Disabilities Act \(ADA\)](#)]

The Civil Rights Coordinator, Risk Manager, and Director of Human Resources may be reached at Nebo School District Administrative Offices, 350 South Main, Spanish Fork, UT 84660; Telephone No. 801-354-7400.

Additionally, concerns may be directed to the U.S. Department of Education, Office for Civil Rights, 1244 Speer Boulevard, Suite 310, Denver, CO 80204-3582; Telephone No. 303-844-5695; Fax No. 303-844-4303; TDD No. 877-521-2172.

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## EXHIBITS

Nebo School District Student Discrimination and Harassment Complaint Procedures Flowchart (v2018-10)

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## REFERENCES

[Title VI of the Civil Rights Act of 1964, 42 U.S.C. §2000d](#)  
[Title IX of the Education Amendments of 1972, 20 U.S.C. §1681\(a\)](#)  
[Section 504 of the Rehabilitation Act of 1973, 29 U.S.C. §794\(a\)](#)  
[Americans with Disabilities Act, 42 U.S.C. 12101 et seq.](#)  
[Individuals with Disabilities Education Act, 20 U.S.C. 1400 et seq.](#)  
[UTAH CODE ANN. § 26B-8-101](#)  
[UTAH CODE ANN. § 62A-4a-412.](#)  
[UTAH CODE ANN. § 63G-31-101](#)  
[Nebo School District Policy GBEB, Employee Discrimination and Harassment](#)  
[Nebo School District Policy GBEF, Employee/Student Standards of Conduct](#)  
[Nebo School District Policy CH, Websites and Social Media](#)  
[Nebo School District Policy GCPD, Employee Discipline, Administrative Leave, and Orderly Termination](#)  
[Nebo School District Policy JD, Student Conduct and Discipline](#)  
[Nebo School District Policy JDCB/GBEBB, Student Sexual Harassment](#)  
[Nebo School District Policy JDD/GBEA, Prohibition of Bullying, Hazing, and Retaliation](#)  
[Nebo School District Policy JDG, Student Dress and Grooming](#)  
[Nebo School District Policy JHFA, Child Abuse or Neglect](#)  
[Nebo School District Policy JR, Section 504 of the Rehabilitation Act of 1973](#)

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## FORMS

[Student Civil Rights Harassment Investigator Checklist \(v2024-01\)](#)  
[Complaint \(v2023-05\)](#)  
[Response \(v2023-05\)](#)  
[Witness Statement \(v20235-05\)](#)  
Investigation Classification Form (v2023-05)  
[Report and Decision \(v2024-10\)](#)  
[Privacy Plan \(v2024-10\)](#)

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## HISTORY

[Revised: 8 July 2026 – modified personnel responsibilities and clarified appeal processes.](#)

**Revised: 9 October 2024** – added definitions and section on sex-based designations per HB257 (2024); added human resource officer; made technical changes.

**Revised: 13 April 2022** – revised investigation procedures; updated names of forms; made technical changes.

**Revised: 8 July 2020** – removed reference to sexual harassment under new Title IX regulations and created new policy JDCB/GBEBB; moved some responsibilities from Coordinator of Student Services to Civil Rights Coordinator; made technical changes.

**Revised: 12 December 2018** – added prohibition against, and remedy for, system-wide discrimination.

**Revised: 11 July 2018** – clarified investigative procedures; added clarification that minor procedural violations don't invalidate an investigation; added provision allowing involvement of professionals interviewing students in cases of abuse; updated notice of non-discrimination; made technical changes.

**Revised: 8 July 2015** – appointed coordinator of student services as student civil rights coordinator; described civil rights laws; added scope; defined building administrator; added exposure of body parts as prohibited conduct; made reference to employee policies; revised and reorganized complaint, reporting, and investigation process; clarified prohibition on retaliation; strengthened evidence preservation and recordkeeping provisions; added notice of non-discrimination to section on dissemination of policy; made technical changes.

**Revised: 13 August 2014** – capitalized defined terms; separated sexual harassment into its own section; revised and rearranged complaint and investigation procedures; made technical changes.

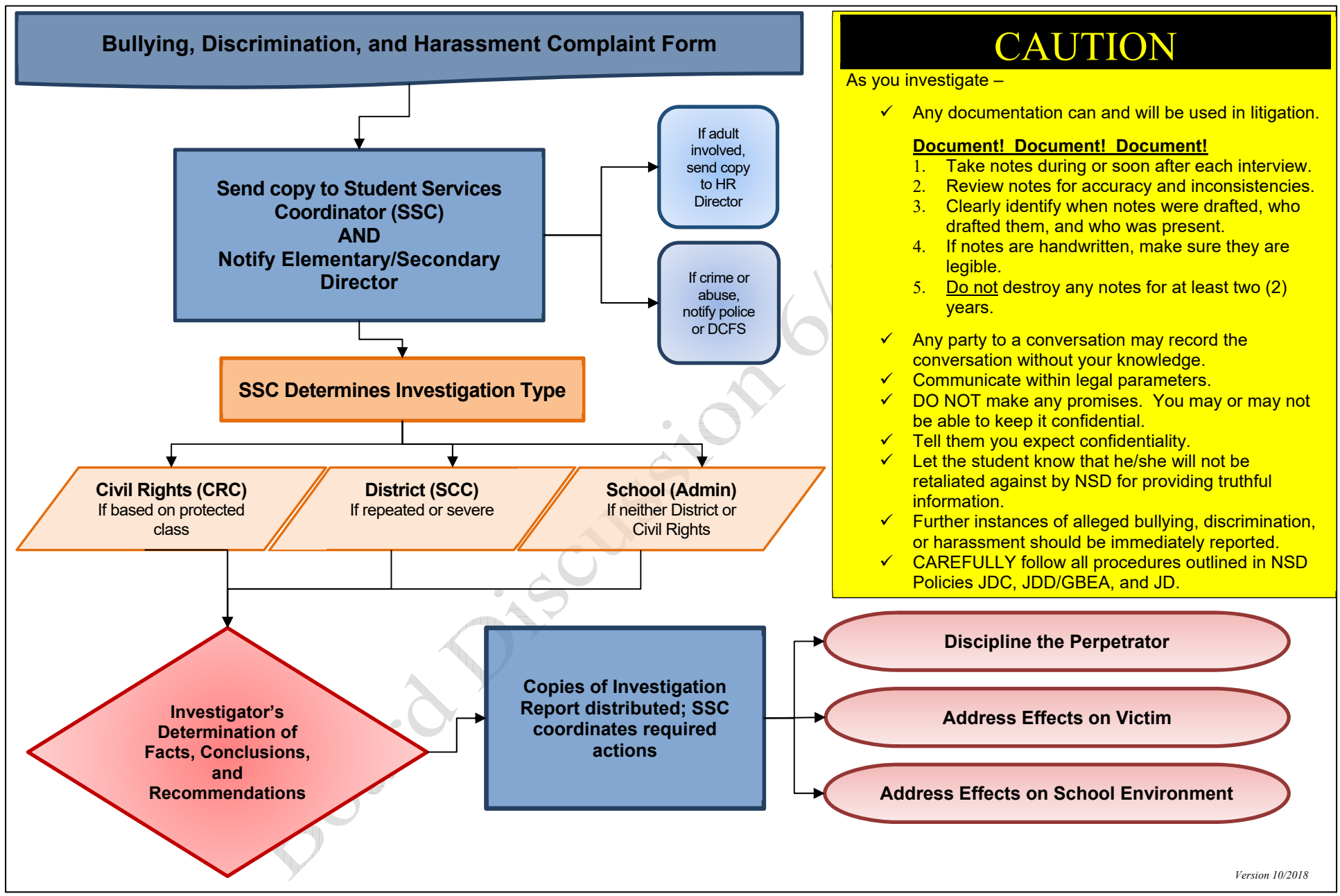
**Reformatted: 9 July 2008** – no substantive changes.

**Adopted or Revised: 14 September 2005.**

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**NEBO SCHOOL DISTRICT**  
**BULLYING, DISCRIMINATION, AND HARASSMENT INVESTIGATION FLOWCHART**  
**STUDENT VICTIMS**

Board Discussion 6/10/2026





# NEBO SCHOOL DISTRICT BOARD OF EDUCATION POLICIES AND PROCEDURES

**SECTION:** J – Students  
G - Personnel  
**POLICY TITLE:** Prohibition of Bullying, Hazing, and Retaliation  
**FILE No.:** JDD  
GBEA  
**DATED:** ~~August 13, 2025~~ July 8, 2026

## TABLE OF CONTENTS

1. PURPOSE AND PHILOSOPHY
2. DEFINITIONS
3. PROHIBITION OF BULLYING, CYBER-BULLYING, HAZING, ABUSIVE CONDUCT, AND RETALIATION
4. REPORTING
5. INVESTIGATION
6. PARENTAL NOTIFICATION
7. DISCIPLINE
8. ADDRESS EFFECTS ON VICTIMS
9. DISSEMINATION OF POLICY
10. EDUCATION AND TRAINING
11. FIRST AMENDMENT RIGHTS

## 1. PURPOSE AND PHILOSOPHY

- 1.1. The Board of Education is committed to providing all students and District employees with a safe and secure learning and working environment. Bullying, cyber-bullying, hazing, abusive conduct, and retaliation interfere with that environment and are prohibited. Not only can such conduct reduce academic achievement and job performance, but it can directly harm a student's or employee's health and well-being and may contribute to excessive absences, physical illness, mental and emotional anguish, or long-term social and psychological consequences.
- 1.2. Utah law defines and prohibits bullying, cyber-bullying, hazing, abusive conduct, and retaliation (together, "bullying conduct"). Both [UTAH CODE ANN. § 53G-9-605](#) and [UTAH ADMIN. CODE R277-613-4](#) require school districts to develop and implement policies that prohibit bullying conduct, require parental notification, and provide training to students and employees.
- 1.3. The Board therefore adopts this policy and encourages educators, employees, students, parents, and local law enforcement agencies to develop procedures to stop and prevent bullying, cyber-bullying, hazing, abusive conduct, and retaliation.

## 2. DEFINITIONS

- 2.1. "**Abusive Conduct**" is defined in [UTAH CODE ANN. § 53G-9-601](#) and means verbal, nonverbal, or physical conduct of a parent/guardian or student directed toward an employee that, based on its severity, nature, and frequency of occurrence, a reasonable person would determine is intended to cause intimidation, humiliation, or unwarranted distress. A single act does not necessarily constitute abusive conduct.

- 2.2. **“Bullying”** is defined in [UTAH CODE ANN. § 53G-9-601](#) and is divided into “student bullying” or “staff bullying,” each of which is defined separately in the statute and in this policy below.
- 2.3. **“Cyber-Bullying”** is defined in [UTAH CODE ANN. § 53G-9-601](#) and means using the Internet, a cell phone, or another device to send or post text, video, or an image with the intent or knowledge, or with reckless disregard, that the text, video, or image will hurt, embarrass, or threaten an individual, regardless of whether the individual directed, consented to, or acquiesced in the conduct, or voluntarily accessed the electronic communication.
- 2.4. **“Hazing”**
- 2.4.1. Hazing is defined in [UTAH CODE ANN. § 53G-9-601](#) and means an employee or student intentionally, knowingly, or recklessly committing an act or causing another individual to commit an act toward an employee or student that
- 2.4.1.1. Does one of the following:
- 2.4.1.1.1. endangers the mental or physical health and safety of an employee or student;
  - 2.4.1.1.2. involves brutality of a physical nature, including whipping, beating, branding, calisthenics, bruising, electric shocking, placing a harmful substance on the body, or exposure to the elements;
  - 2.4.1.1.3. involves consumption of any food, alcoholic product, drug, or other substance or other physical activity that endangers the mental or physical health and safety of an employee or student; or
  - 2.4.1.1.4. involves any activity that would subject an employee or student to extreme mental stress, such as sleep deprivation, extended isolation from social contact, or conduct that subjects an employee or student to extreme embarrassment, shame, or humiliation;
- 2.4.1.2. AND:
- 2.4.1.2.1. is committed for the purpose of initiation into, admission into, affiliation with, holding office in, or a condition for membership in any school or school-sponsored team, organization, program, club, or event; OR
  - 2.4.1.3. is directed toward an employee or student whom the individual who commits the acts knows, at the time the act is committed, is a member of, or candidate for membership in, a school or school sponsored team, organization, program, club, or event in which the individual who commits the act also participates.
- 2.4.2. The conduct described herein constitutes hazing, regardless of whether the employee or student against whom the conduct is committed directed, consented to, or acquiesced in the conduct.
- 2.5. **“Retaliation”** or **“Retaliate”** is defined in [UTAH CODE ANN. § 53G-9-601](#) and means an act or communication intended:
- 2.5.1. as retribution against a person for reporting bullying, cyber-bullying, hazing, or abusive conduct; or
  - 2.5.2. to improperly influence the investigation of, or the response to, a report of bullying, cyber-bullying, hazing, or abusive conduct.

**2.6. “Staff bullying”** is defined in [UTAH CODE ANN. § 53G-9-601](#).

**2.6.1.** Staff bullying means a school employee, with the intent to cause harm, repeatedly committing a written, verbal, or physical act against a student or another school employee, or engaging in a single egregious act toward another employee involving an imbalance of power, that:

**2.6.1.1.** creates an environment that a reasonable person would find hostile, threatening, or humiliating; and

**2.6.1.2.** substantially interferes with a student's or employee's educational or professional performance, opportunities, or benefits.

**2.6.2.** Staff bullying does not mean instances of:

**2.6.2.1.** ordinary teasing, horseplay, argument, or peer conflict;

**2.6.2.2.** reasonable correction of behavior by a school employee; or

**2.6.2.3.** reasonable coaching strategies and techniques by a school employee who is a coach.

**2.7. “Student bullying”** is defined in [UTAH CODE ANN. § 53G-9-601](#).

**2.7.1.** Student bullying means one or more students, with the intent to cause harm, repeatedly committing a written, verbal, or physical act against another student, or engaging in a single egregious act toward another student involving an imbalance of power, that:

**2.7.1.1.** creates an environment that a reasonable person would find hostile; and

**2.7.1.2.** interferes with a student's educational performance, opportunities, or benefits.

**2.7.2.** Student bullying does not mean instances of:

**2.7.2.1.** ordinary teasing, horseplay, argument, or peer conflict;

**2.7.2.2.** reasonable correction of behavior by a school employee; or

**2.7.2.3.** reasonable coaching strategies and techniques by a school employee who is a coach.

**3. PROHIBITION OF BULLYING, CYBER-BULLYING, HAZING, ABUSIVE CONDUCT AND RETALIATION**

**3.1.** Nebo School District prohibits bullying of students and employees by other students and employees at school/work, while on school or District property, at school/work-related or sponsored activities and events, on a school bus, at a school bus stop, and while the student or employee is traveling to or from any of the above. The District encourages all victims of bullying and all persons with knowledge of bullying to report the incident(s) immediately.

**3.2.** Nebo School District prohibits hazing and cyber-bullying of students and employees by other students and employees at any time or in any location. The District encourages all victims of hazing or cyber-bullying, and all persons with knowledge of hazing or cyber-bullying, to report the incident(s) immediately.

**3.3.** Nebo School District prohibits abusive conduct directed towards an employee by a student or parent/guardian at any time or in any location. The District encourages all employee victims of abusive conduct, and all persons with knowledge of abusive conduct, to report the incident(s) immediately.

- 3.4. No student or employee may engage in retaliation against a student, employee, investigator, or witness of an alleged incident of bullying, cyber-bullying, hazing, abusive conduct, or retaliation. The District encourages all victims of retaliation, and all persons with knowledge of retaliation, to report the incident(s) immediately.
- 3.5. No student or employee may make a false allegation of bullying, cyber-bullying, hazing, abusive conduct, or retaliation against a student or employee.

#### 4. REPORTING

- 4.1. A student victim of bullying, cyber-bullying, hazing, or retaliation shall inform his/her teacher or any of his/her school's administrators. Students shall follow the complaint procedures outlined in [Nebo School District Policy JDC, Student Civil Rights Discrimination and Harassment](#). A student alleging bullying, cyber-bullying, hazing, or retaliation by the school administration shall report the conduct to the applicable director of elementary or secondary education.
- 4.2. An employee victim of bullying, cyber-bullying, hazing, abusive conduct, or retaliation shall inform his/her supervisor. Employees shall follow the complaint procedures outlined in [Nebo School District Policy GBEB, Employee Civil Rights Discrimination and Harassment](#). An employee alleging bullying, cyber-bullying, hazing, abusive conduct, or retaliation by the employee's principal or supervisor shall report the conduct to the District's Director of Human Resources.
- 4.3. Any individual who is aware of bullying, cyber-bullying, hazing, abusive conduct, or retaliation at school should inform school administration. A school teacher or administrator to whom a complaint is made or who otherwise becomes aware of an incident of bullying, cyber-bullying, hazing, abusive conduct, or retaliation shall, as soon as is reasonably possible, report it to the principal or his/her designee.
- 4.4. Each reported incident under this section shall provide the following information: (a) the name of the complaining party; (b) the name of the victim (if known); (c) the name of the alleged perpetrator (if known); (d) the date and location of the incident(s); and (e) a statement describing the incident(s), including names of witnesses (if known). Individuals making reports or complaints under this policy should use the [Complaint Form](#).

#### 5. INVESTIGATION

- 5.1. The procedures in this section, together with those set forth in the policies referenced herein, constitute the action plan required under [UTAH ADMIN. CODE R277-613-4](#). The procedures are detailed and constitute the recommended best practice. Minor omissions and other procedural inconsistencies do not invalidate an otherwise equitable investigation. Investigators must be flexible and adapt to the circumstances of each complaint.
- 5.2. Throughout the investigation the investigator shall monitor whether ongoing conduct or retaliation occurs. If it does, the investigator shall ensure that prompt and appropriate action is taken and documented as part of the investigation.
- 5.3. Commencing an Investigation
  - 5.3.1. An investigation should begin when an administrator becomes aware of an allegation of, or conduct that may constitute, bullying, cyber-bullying, hazing, retaliation, or abusive conduct. Such conduct or allegation is typically made known by receipt of a written complaint, but it may also be made known through a variety of other means, including but not limited to verbal complaints, direct observation, or as facts are disclosed during normal disciplinary proceedings. When an administrator becomes aware of conduct that may be in violation of this policy, the administrator shall begin an investigation in accordance with this policy.
  - 5.3.2. If any of the following apply, the administrator shall notify and consult with the

applicable Director or other administrator in determining who will conduct the investigation.

**5.3.2.1.** If the complaint alleges discrimination or harassment based on disability, notice and consultation should include the District Section 504 Coordinator or Director of Special Education, as applicable.

**5.3.2.2.** If the complaint alleges facility access discrimination based on disability, notice and consultation should include the District Risk Manager.

**5.3.2.3.** If the complaint involves an employee, volunteer, or other adult, notice and consultation should include the Director of Human Resources.

**5.3.2.4.** If the complaint includes alleged or apparent conduct based on race, color, religion, sex, national origin, disability, and/or any other classification protected by law, consultation should include the Civil Rights Coordinator. An investigation should make findings and conclusions as to both bullying and civil rights harassment under [Nebo School District Policy JDC, Student Civil Rights Discrimination and Harassment](#).

**5.3.3.** An investigation under this policy will be conducted by a school or district administrator.

**5.3.4.** The investigator should begin each investigation by documenting the type of conduct using the [Bullying, Hazing, Abusive Conduct Investigator Checklist](#) (Checklist) and creating an investigation file. The investigator completes the Checklist as the investigation proceeds.

**5.3.5.** The investigator will determine whether supportive measures need to be taken such as separating the complainant from the respondent pending the outcome of the investigation. If necessary, the investigator will recommend or implement appropriate supportive measures to protect the complainant from continued Discrimination, Harassment, or Retaliation.

**5.3.6.** If the investigator begins an investigation before receiving a [Complaint Form](#), the investigator shall interview the complainant and obtain a completed and signed Complaint Form. If the age or ability of the complainant prevents the complainant from completing and signing a Complaint Form, the investigator shall complete and sign the form.

**5.3.7.** The investigator shall refer the matter to law enforcement authorities or the Utah State Division of Child and Family Services, where appropriate or required by law. The investigator must continue to conduct the investigation even if the matter has been referred to another agency. The investigator should coordinate with the other agency and may adjust timelines and procedures accordingly.

#### **5.4. Investigative Procedures**

Both school-level and District-level investigations shall include the following steps. If an investigation is reassigned to a new investigator after it has begun, the new investigator shall gather all evidence and information from the previous investigator. The new investigator may, but is not required to, repeat interviews or other investigative procedures conducted by the previous investigator.

##### **5.4.1. Conduct Interviews**

**5.4.1.1.** Each of the following must be interviewed, and a record made of their conversations.

**5.4.1.1.1.** The complainant. The complainant may be accompanied by an adult representative, including legal counsel. The complainant

- Page 6 of 14

**5.4.3.1.6.** Any other relevant information.

**5.4.3.2.** The investigator applies the findings of fact to District policy and makes a conclusion as to whether any policy provision has been violated. The conclusions are outlined in the written Report and Decision.

**5.5.** Report and Decision (Action Plan)

**5.5.1.** The investigator shall prepare a written report and decision of the investigation using the [Report and Decision form](#). If the investigation involving students determines that a verified incident of bullying, cyber-bullying, hazing, or retaliation occurred, the report and decision shall include an action plan meeting the requirements outlined in [UTAH CODE ANN. § 53G-9-605.5](#) and described below. [The parties are not entitled to a copy of the report but shall be notified of the outcome as provided in subsection 5.6 as well as through any communication requirements that are part of an applicable action plan under subsection 5.5.3.](#)

**5.5.2.** The report must include the following:

**5.5.2.1.** A description of the complaint.

**5.5.2.2.** A description of the response.

**5.5.2.3.** A list of specific sections of Nebo School District policies that are alleged to have been violated or that the alleged conduct, if true, would violate.

**5.5.2.4.** A detailed description of the investigation, including names and dates of individuals interviewed; receipt of written statements; and evidence considered, including video and audio recordings, correspondence, etc.

**5.5.2.5.** Findings of fact. This section should describe with sufficient detail the events and actions found by the investigator to be true. It should include relevant facts such as age, gender, race, or disability of complainants and respondents.

**5.5.2.6.** Conclusions, based on a preponderance of the evidence, as to whether Nebo School District policy was violated. If the investigator concludes that a policy violation has occurred, this section should refer to the specific policy provision and describe how the facts constitute a violation. This section should conclude whether each allegation is substantiated, unsubstantiated, or inconclusive.

**5.5.2.7.** If allegations are substantiated but the investigator is not authorized under District policy to impose discipline on the respondent, the investigator's report and decision must include recommendations to address policy violations, including recommendations to (1) remedy the effects on the complainant, (2) implement system-wide measures to eliminate the type of conduct that occurred, and (3) impose disciplinary action or other remediation to rehabilitate the respondent and deter future violations.

**5.5.2.8.** If allegations are substantiated and the investigator is authorized under District policy to impose discipline on the respondent, the investigator's report and decision must include actions taken or that will be taken to address policy violations, including to (1) remedy the effects on the complainant, (2) implement system-wide measures to eliminate the type of conduct that occurred, and (3) impose disciplinary action or other remediation to rehabilitate the respondent and deter future violations.

**5.5.3.** If the allegations are substantiated, the investigator shall include an action plan in the report and decision and ensure that the conduct and resulting disciplinary action is

documented in the appropriate student or employee file. An action plan for students must include the following elements:

**5.5.3.1.** A communication plan designed to keep each parent updated on the implementation of the action plan;

**5.5.3.2.** With respect to the student to whom the incident was directed and in direct coordination with the student's parent:

**5.5.3.2.1.** A tailored response to the incident that addresses the student's needs;

**5.5.3.2.2.** A mechanism to consider consequences or accommodations the student may need regarding decreased exposure or interactions with the student who caused the incident;

**5.5.3.2.3.** Notification of the consequences and plan to address the behavior of the student who caused the incident;

**5.5.3.2.4.** Supportive measures designed to preserve the student's access to educational services and opportunities; and

**5.5.3.2.5.** To the extent available, access to other resources the parent requests for the student; and

**5.5.3.3.** With respect to the student who caused the incident and in direct coordination with the student's parent:

**5.5.3.3.1.** A range of tailored and appropriate consequences, making reasonable effort to preserve the student's access to educational services and activities;

**5.5.3.3.2.** A process to determine and provide any needed resources related to the underlying cause of the incident;

**5.5.3.3.3.** Supportive measures designed to preserve the student's access to educational services and opportunities while protecting the safety and well-being of other students; and

**5.5.3.3.4.** A process to remove the student from school in an emergency situation, including a description of what constitutes an emergency.

**5.5.4.** If either the complainant or respondent is a student, the school administrator shall maintain the report. If either is an employee, volunteer, or other adult, a copy of the report shall be maintained by the Director of Human Resources.

## **5.6.** Notice to Parties

At the conclusion of the investigation, the investigator shall notify the complainant and the respondent (and their parents, if they are students) of the outcome. Such notice is in addition to the notifications outlined in section 6. To satisfy the notice requirement of this subsection 5.6, the investigator may either provide a redacted copy of the Report and Decision or a separate summary. The summary must be in writing and must be sent to both parties at the same time. It must include at least the following information:

**5.6.1.** Notice that the investigation is concluded.

**5.6.2.** A brief summary of the investigative steps, the findings of fact, and the conclusions.

**5.6.3.** The safety measures that will be in place as a result of the investigation, including a

summary of the action plan.

**5.6.4.** Any appeal options as described in subsection 5.7.

**5.7.** Appeal of Decision-

**5.7.1.** Investigative procedures conducted under this policy may be appealed by both complainants and respondents as provided in this subsection. The purpose of an appeal is to determine whether the investigative procedures outlined in this policy were followed. ~~An appeal may also be filed or~~ to introduce new evidence not available during the investigation. If an appeal does not introduce new evidence or allege a violation of the investigative procedures of this policy, it will be denied. Disagreement with the outcome of an investigation or with an investigator's interpretation of the facts is not grounds for an appeal under this policy.

**5.7.2.** If an appeal finds that the investigative procedures were not followed or that new evidence was not considered, the case will be remanded to the investigator with instructions to correct the procedural errors or consider the additional evidence. The investigator must consider appellate the decision and follow the instructions provided.

**5.7.3.** A student complainant may appeal by giving written notice to the assistant superintendent within fifteen (15) calendar days of the date of the decision they are appealing. Failure to submit written notice of appeal to the assistant superintendent within fifteen (15) calendar days constitutes forfeiture of any right to appeal. The assistant superintendent or his/her designee will hear the appeal and issue a written decision as to whether the investigative procedures of this policy were followed or whether new evidence would change the outcome of the investigation. The decision of the assistant superintendent or his/her designee is final.

**5.7.4.** Except as provided in paragraph 5.7.4.1, an employee complainant or respondent may appeal a final determination under this policy to the assistant superintendent. Because of the due process already afforded through the investigation, the grievance procedures outlined in the applicable employee handbook do not apply to appeals under this policy. The decision of the assistant superintendent is final and may not be appealed further.

**5.7.4.1.** If a career or provisional employee is terminated as a result of an investigation under this policy, the employee may request a hearing as provided under UTAH CODE ANN. § 53G-11-513 and the applicable employee handbook.

**5.7.5.** A ~~Ss~~students who ~~have~~-has been disciplined as a result of an investigation under this policy may appeal in accordance with Nebo School District Policy JD, Student Conduct and Discipline, subject to certain limitations outlined in this paragraph. If a student appeals a long-term suspension issued as a result of an investigation under this policy, the student's appeal must be made directly to the assistant superintendent for consideration by the Discipline Review Committee as outlined in Policy JD. However, because of the due process already afforded through an investigation under this policy, an appeal (or request for hearing) under this paragraph is not a de novo review but rather is limited to the issues outlined in paragraph 5.7.1, namely whether the investigative procedures were followed or to consider new evidence. The decision of the assistant superintendent is final and may not be appealed further. ~~Students issued a long-term suspension are entitled to the hearings described in that policy. Any hearing is limited to determining whether the investigative procedures were followed or whether new evidence has become available.~~

**5.7.4.1-5.7.5.1.** Students receiving discipline other than a long-term suspension may work with their ~~Building-building Administrator-administrator~~ to resolve disagreements.

~~5.7.2. Employees who have been disciplined as a result of an investigation under this policy may appeal in accordance with the grievance procedures outlined in the applicable employee handbook.~~

~~5.7.3. Complainants may appeal by giving written notice to the Superintendent within ten (10) calendar days of the date of the decision they are appealing. Failure to submit written notice of appeal to the Superintendent within ten (10) calendar days constitutes forfeiture of any right to appeal. The Superintendent or his/her designee will hear the appeal and issue a written decision as to whether the investigative procedures of this policy were followed or whether new evidence would change the outcome of the investigation. The decision of the Superintendent or his/her designee is final.~~

## 6. PARENTAL NOTIFICATION

6.1. Pursuant to [UTAH CODE ANN. § 53G-9-604](#), each school administrator shall

6.1.1. Notify the parent of a student who threatens suicide;

6.1.2. Notify the parents of each student involved in an incident of bullying, cyber-bullying, hazing, abusive conduct, or retaliation, as determined under subsection 5.5. Notification of the incident must include notification of the action plan to address the incident, if applicable, as described in subsection 5.5.3.

6.2. The school administrator who notifies a parent/guardian under this section shall:

6.2.1. Keep a record verifying that the parent/guardian was notified. The record must conform to the [Communication of Risk and Harm](#) form associated with this policy. This form shall contain the date, time, and manner of notification, shall indicate the type of threat or incident, and shall track implementation of the action plan addressing the incident, if applicable.

6.2.2. Maintain the form created under subsection 6.2.1 in accordance with Title 53E, Chapter 9 of the Utah Code, Student Privacy and Data Protection, [UTAH CODE ANN. § 53E-9-101, et seq.](#), and the Family Educational Rights and Privacy Act (FERPA), [20 U.S.C. 1232g](#), and [34 C.F.R. Part 99](#).

6.2.3. Provide the parent with:

6.2.3.1. suicide prevention materials and information; and

6.2.3.2. information on ways to limit the student's access to fatal means, including a firearm or medication.

6.3. At the request of a parent/guardian, the school administrator may provide information and make recommendations related to an incident or threat, as described herein.

6.4. If a student requests a copy of the form created under paragraph 6.2.1 that specifically relates to the student, the school administrator shall provide the student a copy of the form.

6.5. If a student who has graduated from high school specifically requests that records of an incident or threat described herein be expunged, the school administrator shall destroy the form and related written communication.

## 7. DISCIPLINE

7.1. Upon completion of an investigation under this policy, an individual found to have engaged in bullying, cyber-bullying, hazing, abusive conduct, or retaliation shall be subject to disciplinary action. The investigator shall notify the administrator authorized to impose discipline under District policy. In addition, an individual found to have shared a recording of conduct prohibited by this policy in order to impact or encourage future incidents may be subject to disciplinary action.

## 7.2. Students

- 7.2.1. Any student found in violation of this policy shall be subject to disciplinary action in accordance with [Nebo School District Policy JD, Student Conduct and Discipline](#).
- 7.2.2. In addition to the disciplinary actions described in Policy JD, violation of this policy by students may also result in dissolution of a team, organization, or other group.
- 7.2.3. Disciplinary action may not be based solely on an anonymous report of bullying, cyber-bullying, hazing, abusive conduct, or retaliation, but must be based on the outcome of an investigation conducted under this policy.
- 7.2.4. Disciplinary due process procedures shall be followed as set forth in [Nebo School District Policy JD, Student Conduct and Discipline](#). Hearings are limited to the issues available for appeal under this policy JDD/GBEA.
- 7.2.5. A complainant may be informed of disciplinary action taken against a respondent only in accordance with subsection 5.6 of this policy.

## 7.3. Employees

- 7.3.1. Any employee found in violation of this policy shall be subject to disciplinary action in accordance with [Nebo School District Policy GCPD, Employee Discipline, Administrative Leave, and Orderly Termination](#). Consequences should be firm and fair and correspond to the severity of the infraction.
- 7.3.2. Certified employees may be referred to the Utah Professional Practices Advisory Commission (UPPAC), along with any and all evidence, for investigation and possible disciplinary action against professional licensing.
- 7.3.3. Criminal acts will also result in referral to law enforcement authorities.
- 7.3.4. Disciplinary due process procedures shall be followed as set forth in applicable District Employee Handbooks and policies.

## 7.4. Parents, Volunteers, and Others

- 7.4.1. Any parent, guardian, volunteer, or other individual who is not a student or employee, who engages in bullying, cyber-bullying, hazing, retaliation, or abusive conduct, as described herein, is in violation of this policy and may be subject to the following:
  - 7.4.1.1. a trespass notice prohibiting them from coming onto school or District property;
  - 7.4.1.2. communication protocols wherein parameters and restrictions are placed upon them in regards to communicating with school or District personnel;
  - 7.4.1.3. Loss of privilege to volunteer, do business, or otherwise interact with students or employees;
  - 7.4.1.4. other appropriate school or District imposed restrictions; and/or
  - 7.4.1.5. appropriate legal action.

## 8. ADDRESS EFFECTS ON COMPLAINANT

If an investigation concludes that an employee or student was a victim of bullying, cyber-bullying, hazing, abusive conduct, or retaliation, the District shall take prompt, appropriate action to end it and implement necessary remedial action with the intent to eliminate or reduce the adverse effects. Remedial actions may include referring the complainant to the school counselor or psychologist or to appropriate counseling services provided by the District, as applicable.

## 9. DISSEMINATION OF POLICY

This policy shall be posted on the District's website and may also be published in student registration materials, student and employee handbooks, parent information guides, and other appropriate school publications as directed by the District. The District will require a signed statement annually, indicating that the individual signing the statement has received this policy, from each (a) employee, (b) student who is at least eight years old, and (c) parent or guardian of a student enrolled in the District. An electronic signature satisfies the requirement. The signed statement does not satisfy the training requirements outlined in section 10.

## 10. EDUCATION AND TRAINING

- 10.1. Nebo School District recognizes the importance of educating its employees and students on the prevention of bullying, cyber-bullying, hazing, abusive conduct, and retaliation. To this end, students and employees will receive training in accordance with this section.
- 10.2. The superintendent shall identify at least one individual to be the point person with training and expertise to assist, direct, and supervise training of other employees on investigating allegations of bullying, cyber-bullying, hazing, retaliation, and abusive conduct.
- 10.3. The District will, subject to the parental consent requirements found in [UTAH CODE ANN. § 53E-9-203](#), assess students on the prevalence of bullying, cyber-bullying, hazing, and retaliation. The district will also provide ongoing training and education aimed at reducing and preventing such conduct. The District will provide annual training for students.
- 10.4. Employees shall complete training provided by the district at least as often as is required by law. Notice of this policy will be distributed as required by law. Volunteers with significant, unsupervised access to students in a school assignment shall also complete training provided by the district at least as often as is required by law. Training shall include information on the following:
  - 10.4.1. bullying, cyber-bullying, hazing, and retaliation;
  - 10.4.2. how bullying, cyber-bullying, hazing, and retaliation are different from discrimination under Nebo School District Policies JDC, [Student Civil Rights Discrimination and Harassment](#), and GBEB, [Employee Civil Rights Discrimination and Harassment](#), and how they may occur separately from each other or in combination;
  - 10.4.3. bullying, cyber-bullying, hazing, and retaliation based upon the students' or employees' actual or perceived characteristics, including race, color, national origin, sex, disability, religion, gender identity, sexual orientation, or other physical or mental attributes or conformance or failure to conform with stereotypes; and
  - 10.4.4. the right of free speech and how it differs for students, employees, and parents.
- 10.5. The training must complement or be included with the District's training on discrimination under the following federal laws and their related District policies:
  - 10.5.1. [Title VI of the Civil Rights Act of 1964](#);
  - 10.5.2. [Title IX of the Education Amendments of 1972](#);
  - 10.5.3. [Section 504 of the Rehabilitation Act of 1973](#); and
  - 10.5.4. [Title II of the Americans with Disabilities Act of 1990](#).
- 10.6. The training must complement the District's suicide prevention program.
- 10.7. The training must include information on when issues relating to this policy may lead to student or employee discipline.

- 10.8.** Before a student, coach, or advisor may participate in a District-sponsored athletic program (curricular or extracurricular) or an extracurricular student club or activity, the student, coach, or advisor shall participate in bullying and hazing prevention training. Such training may be in collaboration with the Utah High School Activities Association (UHSAA). Student athletes and extracurricular student club members shall be informed of prohibited activities under Utah law and this policy and notified of potential consequences for violations. The District shall provide annual training to all new students and employees who are involved with such athletic programs and extracurricular student clubs, and shall provide refresher training for all such involved students and employees at least once every three (3) years. Training curriculum outlines, training schedules, and participant lists or signatures shall be maintained by the District or each school, as applicable, and provided to the Utah State Board of Education staff upon request.
- 10.9.** Records of employee training on this policy, including participant lists, shall be maintained by the Department of Human Resources. Records maintenance of student training on this policy shall be managed by the Coordinator of School and Student Services.

## 11. FIRST AMENDMENT RIGHTS

Nothing contained in this policy is intended to infringe upon the right of a student or employee to exercise their First Amendment right of free speech.

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### **EXHIBITS**

NONE

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### **REFERENCES**

[Family Educational Rights and Privacy Act \(FERPA\), 20 U.S.C. 1232g; 34 C.F.R. Part 99](#)  
[UTAH CODE ANN., § 53E-9-101, et seq.](#)  
[UTAH CODE ANN., § 53G-9-601, et seq.](#)  
[UTAH ADMIN. CODE, R277-609](#)  
[UTAH ADMIN. CODE, R277-613](#)  
[Nebo School District Policy CG, \*Internet Safety and Computer Use\*](#)  
[Nebo School District Policy GBEB, \*Employee Civil Rights Discrimination and Harassment\*](#)  
[Nebo School District Policy JD, \*Student Conduct and Discipline\*](#)  
[Nebo School District Policy JDA, \*Safe School Environment\*](#)  
[Nebo School District Policy JDC, \*Student Civil Rights Discrimination and Harassment\*](#)  
[Nebo School District Policy JDE, \*Student Electronic Devices\*](#)

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### **FORMS**

[Investigator Checklist \(v2023-05\)](#)  
[Complaint \(v2023-05\)](#)  
[Response \(v2023-05\)](#)  
[Witness Statement \(v2023-05\)](#)  
[Investigation Classification \(v2023-05\)](#)  
[Report and Decision \(v2024-10\)](#)  
[Communication of Risk and Harm \(v2024-10\)](#)

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### **HISTORY**

**Revised: 8 July 2026** – clarified appeal processes.

**Revised: 13 August 2025** – added definitions of “staff bullying” and “student bullying” per SB 223 (2025); updated links and made technical changes.

**Revised: 9 October 2024** – updated per HB84 (2024) to include action plan for verified incidents; made other technical and conforming changes.

**Revised: 11 October 2023** – updated parental notification requirements per HB 481 (2023); made technical changes.

**Revised: 13 April 2022** – updated consistent with changes to R277-613 (Feb 2022); added full investigation, discipline, and reporting procedures; updated training requirements; made technical changes.

**Revised: 12 May 2021** – revised purpose and philosophy for clarity; reformatted some sections; updated per R277-613 (2020), including modifying definitions and training requirements to align with statute; added links to citations.

**Revised: 11 July 2018** – updated per R277-613 (Apr 9, 2018); modified definitions; made technical changes.

**Revised: 12 July 2017** – updated per SB161 (2017); modified definitions; added abusive conduct; modified reporting procedures; modified investigation process; addressed effects on victims; made technical changes.

**Revised: 14 August 2013** – added provisions related to cyberbullying; revised reporting and investigation procedures; added parental notification requirement per HB134 (2013); made technical changes.

**Revised: 17 October 2012** – added definitions; referenced discrimination and harassment policies; made technical changes.

**Revised: 10 February 2010** – modified definitions; added requirements for education and training.

**Revised: 9 September 2009** – updated per HB325 (2008); added definitions of hazing and retaliation; revised prohibitions; expanded complaint, investigation, and discipline procedures; added provision on First Amendment.

**Renumbered: 9 July 2008** – relettered from JFCJC; no change to content.

**Adopted: 8 November 2006.**

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Board Discussion 6/10/2026



# NEBO SCHOOL DISTRICT BOARD OF EDUCATION POLICIES AND PROCEDURES

**SECTION:** G - Employees  
**POLICY TITLE:** Employee Civil Rights Discrimination and Harassment  
**FILE NO.:** GBEB  
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## TABLE OF CONTENTS

1. PURPOSE AND PHILOSOPHY
2. SCOPE
3. POLICY
4. DEFINITIONS
5. HARASSMENT AND DISCRIMINATION PROHIBITED
6. ACCOMMODATIONS FOR EMPLOYEES
7. COMPLAINT PROCEDURE
8. INVESTIGATION
9. CONFIDENTIALITY
10. RETALIATION PROHIBITED
11. DISCIPLINE AND REMEDIAL ACTION
12. ENFORCEMENT
13. FALSE COMPLAINTS
14. RECORD KEEPING
15. TRAINING
16. DISSEMINATION OF POLICY

## 1. PURPOSE AND PHILOSOPHY

- 1.1. Nebo School District is committed to maintaining an environment in which all employees are treated with respect and dignity. This includes ensuring that employees are not subject to Harassment or Discrimination on the basis of race, color, religion, sex, sexual orientation, gender identity, national origin, disability, or any other classification protected by law.
- 1.2. The Nebo School District Civil Rights Coordinator serves as the Title Coordinator for employee protection under the laws identified herein. All employee civil rights issues ~~may~~ should be directed to the Civil Rights Coordinator.

~~David Gneiting~~  
**Civil Rights Coordinator**  
**Nebo School District**  
**350 South Main Street**  
**Spanish Fork, Utah, 84660**  
**Telephone: (801) 354-7475**  
[david.gneiting@nebo.edu](mailto:david.gneiting@nebo.edu)

1.2.1. As approved by the Superintendent or designee, the Civil Rights Coordinator may delegate Coordinator responsibilities to the following administrators:

1.2.1.1. Human Resource Officer,

1.2.1.2. Student Success Coordinator,

1.2.1.3. Middle Level Supervisor,

[1.2.1.4. Elementary Supervisor.](#)

[1.2.1.5. School Services Coordinator.](#)

- 1.3. All issues related to physical barriers to building access and physical barriers to educational programs, activities, events, and services may be directed to the Nebo School District Risk Manager.

**Risk Manager  
Nebo School District  
350 South Main Street  
Spanish Fork, Utah, 84660  
Telephone: (801) 354-7474**

- 1.4. Discrimination, Harassment, and Sexual Harassment, as defined herein, are prohibited by state and federal law. Laws governing Discrimination, Harassment, and Sexual Harassment include but are not limited to the following.

- 1.4.1. Title IX of the Education Amendments of 1972 (Title IX) provides that “No person in the United States shall, on the basis of sex, be excluded from participation in, be denied the benefits of, or be subjected to discrimination under any education program or activity receiving Federal financial assistance...” [20 U.S.C. § 1681\(a\)](#). Sexual harassment under Title IX is governed by [Nebo School District Policy GBEBB, Employee Sexual Harassment](#).
- 1.4.2. Americans with Disabilities Act (ADA) and Section 504 of the Rehabilitation Act of 1973 (Section 504) provide that “No otherwise qualified individual with a disability . . . shall, solely by reason of her or his disability, be excluded from the participation in, be denied the benefits of, or be subjected to discrimination under any program or activity receiving Federal financial assistance.” [29 U.S.C. § 794\(a\)](#). [Nebo School District Policy GBEG, Workplace Accommodations for Employees with Disabilities](#) outlines procedures for identifying disabilities and requesting reasonable accommodations.
- 1.4.3. Title VI of the Civil Rights Act of 1964 (Title VI) provides that “No person in the United States shall, on the ground of race, color, or national origin, be excluded from participation in, be denied the benefits of, or be subjected to discrimination under any program or activity receiving Federal financial assistance.” [42 U.S.C. § 2000d](#).
- 1.4.4. Title VII of the Civil Rights Act of 1964 (Title VII) provides that “It shall be an unlawful employment practice for an employer- (1) to fail or refuse to hire or to discharge any individual, or otherwise to discriminate against any individual with respect to his compensation, terms, conditions, or privileges of employment, because of such individual’s race, color, religion, sex, or national origin; or (2) to limit, segregate, or classify his employees or applicants for employment in any way which would deprive or tend to deprive any individual of employment opportunities or otherwise adversely affect his status as an employee, because of such individual’s race, color, religion, sex, or national origin.” [42 U.S.C. § 2000e-2](#).
- 1.4.5. The Age Discrimination in Employment Act of 1967 (ADEA) prohibits employment discrimination based on age. It provides protections to individuals who are at least 40 years old and applies to hiring and firing decisions, adverse employment actions, and the provision of compensation and benefits. [29 U.S.C. § 621 et seq.](#)
- 1.4.6. The Older Worker’s Benefit Protection Act (OWBPA) was a 1990 amendment to the ADEA that clarified the protections given to older individuals in regard to employee benefit plans. [29 U.S.C. § 621 et seq.](#)
- 1.4.7. The Equal Pay Act, (EPA), was a 1963 amendment to the Fair Labor Standards Act (FLSA) that prohibits wage discrimination between employees on the basis of sex for substantially equal work. [29 U.S.C. § 206\(d\)](#).

- 1.4.8. The Pregnancy Discrimination Act was a 1978 amendment to Title VII to include pregnancy-based discrimination. The prohibition of discrimination extends to pregnancy, childbirth, and related medical conditions.
- 1.4.9. The Uniformed Services Employment and Reemployment Rights Act of 1994 (USERRA) grants veterans certain rights because of their military service. [38 U.S.C. § 4301, et seq.](#)
- 1.4.10. The Utah Antidiscrimination Act of 1965 prohibits employment discrimination on the basis of race, color, religion, sex, age (over 40), national origin, disability, sexual orientation, gender identity, pregnancy, childbirth, or pregnancy-related conditions. The law also provides that employees may express religious and moral beliefs and commitments in the workplace in a reasonable manner and that employers may not discharge, demote, refuse to hire, retaliate, or discriminate against an individual based on expressions of religious, political, or personal convictions, including convictions about marriage, family, or sexuality, outside of the workplace. [UTAH CODE ANN. § 34A-5-101 et seq.](#)

## 2. SCOPE

- 2.1. This policy is intended to protect District employees against Discrimination and Harassment in the workplace, whether by supervisors, co-workers, students, volunteers, or others under the District's control. While this policy thus prohibits employees from harassing and discriminating against other employees, all District personnel are prohibited from engaging in Discrimination and Harassment against others, especially students, as set forth in [Nebo School District Policy JDC, Student Discrimination and Harassment](#).
- 2.2. Bullying, cyber-bullying, harassment, hazing, and retaliation that are not based on one of the protected classifications found in subsection 1.3 are governed by [Nebo School District Policy JDD/GBEA, Prohibition of Bullying, Hazing, and Retaliation](#). However, the complaint and investigation procedures in Sections 7 and 8 of this Policy GBEB may be followed to determine and remedy violations of Policy JDD/GBEA.

## 3. POLICY

- 3.1. The District prohibits system-wide Discrimination of employees, both through disparate treatment and disparate impact, in its programs, offerings, facilities, rules, policies, and practices.
- 3.2. The District prohibits sexual harassment of employees as outlined in [Nebo School District Policy JDCB/GBEBB, Sexual Harassment](#).
- 3.3. The District prohibits Discrimination and Harassment of its employees, as defined and outlined herein, by other employees, students, volunteers, or other persons at school or at school-related activities and events.
- 3.4. The District shall not terminate, discharge, or demote, or refuse to hire or promote any individual, or retaliate against, harass, or otherwise discriminate against any qualified individual with respect to compensation, terms, conditions, or privileges of employment, because of that individual's race, color, religion, sex, sexual orientation, gender identity, national origin, age, disability, or other legally protected classification, including because the individual breastfeeds or expresses milk in the workplace.
- 3.5. The District shall not limit, segregate, or classify its employees or applicants for employment in any way which would deprive or tend to deprive any individual of employment opportunities or otherwise adversely affect their status as employees because of the employees' race, color, religion, sex, national origin, age, disability, or other legally protected classification.

- 3.6. The District shall not engage in prohibited discriminatory practices by promoting differential treatment based on personal identity characteristics as described in [UTAH CODE ANN. § 53B-1-118](#).
- 3.7. The District may not compel an employee to engage in “religiously objectionable expression,” as defined in [UTAH CODE ANN. § 34A-5-112](#), that the employee reasonably believes would burden or offend the employee’s sincerely held religious beliefs, unless accommodating the employee would cause an undue burden to the District by substantially interfering with the District’s core mission, ability to conduct business in an effective or financially reasonable manner, or ability to provide training and safety instruction for the job.
- 3.8. The District encourages all victims of Discrimination and Harassment, and all persons with knowledge of Discrimination and Harassment, to report it immediately as described in Section 7 below.
- 3.9. The District prohibits retaliatory behavior or action against persons who complain, testify, assist, or otherwise participate in the complaint process established pursuant to this policy or by any administrative directive.
- 3.10. The District will promptly investigate all verbal and written complaints of Discrimination and Harassment and will take prompt corrective action to end behavior prohibited by this policy.

#### 4. DEFINITIONS

- 4.1. **“Discrimination”** includes, but is not limited to, conduct that disadvantages persons based upon race, color, religion, national origin, disability, or any other classification protected by law.
- 4.2. **“Harassment”** includes, but is not limited to, any behavior, expression, or activity that stigmatizes or victimizes individuals or groups of people because of their race, color, religion, national origin, disability, or any other classification protected by law, and that:
  - 4.2.1. Involves an express or implied threat which adversely affects the terms and conditions of an employee’s employment;
  - 4.2.2. Has the purpose or effect of adversely interfering with an employee’s employment or personal safety; or
  - 4.2.3. Creates an intimidating, hostile, demeaning, or offensive work environment wherein the terms or conditions of employment are altered.

#### 5. HARASSMENT AND DISCRIMINATION PROHIBITED

Types of conduct that are prohibited in the District and that may, upon examination of the totality of the circumstances, constitute Discrimination or Harassment based upon race, color, religion, national origin, disability, or other classification protected by law (excluding sexual harassment as defined in [Nebo School Policy JDCB/GBEBB, Sexual Harassment](#)) include, but are not limited to:

- 5.1. Programs, offerings, or facilities that are inaccessible to employees due to a protected classification, and rules, policies, or practices that exclude or deny a benefit to employees based on a protected classification;
- 5.2. Threatening or intimidating conduct directed at an employee because of the employee’s race, color, religion, national origin, physical or mental disability, or other classification protected by law;
- 5.3. Epithets, slurs, negative stereotypes, name calling, verbal abuse, derogatory comments, degrading descriptions, and hostile acts which are based upon an employee’s race, color, religion, national origin, physical or mental disability, or other classification protected by law;

- 5.4. Verbal, written, or graphic material containing comments or stereotypes aimed at degrading members of protected classes;
- 5.5. Aggressive conduct towards an employee motivated by race, color, religion, national origin, physical or mental disability, or other classification protected by law;
- 5.6. Graffiti containing offensive or derogatory language, symbols, or pictures in the context any of the legally protected classifications;
- 5.7. Any unwelcome communication (whether written, verbal, or sent by electronic or other means) that is offensive or degrading and motivated by an employee's race, color, religion, national origin, physical or mental disability, or other classification protected by law;
- 5.8. Jokes, notes, stories, drawings or pictures, gestures, or the display or distribution of offensive or degrading material based upon any of the legally protected classifications;
- 5.9. Displaying words, pictures, or symbols on clothing that are offensive or degrading based upon any of the legally protected classifications; or
- 5.10. Engaging in any of the foregoing types of discriminatory or harassing behavior outside the workplace, but which materially disrupt the educational environment at school.

## 6. ACCOMMODATIONS FOR EMPLOYEES

- 6.1. Qualified individuals with disabilities, as defined in the ADA, may request reasonable workplace accommodations. Such requests should be made and processed in accordance with [Nebo School District Policy GBEG, Workplace Accommodations for Employees with Disabilities](#). Administrators and supervisors who become aware of a request or apparent need for accommodation due to physical or mental impairment shall notify the Director of Human Resources.
  - 6.1.1. Consistent with [UTAH CODE ANN. § 34A-5-112](#), employees requiring reasonable accommodations for their religious beliefs and practices may request such accommodations from the Director of Human Resources. Administrators and supervisors who become aware of a request or apparent need for religious accommodation shall notify the Director of Human Resources. Consistent with [UTAH CODE ANN. § 67-27-106](#), the District may not deny an employee's reasonable request to be relieved from performing a certain task if performing the task would conflict with the employee's sincerely held religious beliefs or conscience.
- 6.2. The District shall accommodate employees who breastfeed or express milk (hereafter referred to as "employee" or "employees" in this subsection) by providing the following:
  - 6.2.1. Reasonable breaks each time an employee needs to breastfeed or express milk for one year after the birth of the employee's child.
    - 6.2.1.1. The employee's supervisor shall consult with the employee to determine the frequency and duration of such breaks.
    - 6.2.1.2. These breaks shall coincide, to the extent possible, with any other breaks already provided to the employee.
  - 6.2.2. A location for the employee to breastfeed or express milk. This room shall:
    - 6.2.2.1. Not be a bathroom or bathroom stall;
    - 6.2.2.2. Be maintained in a clean and sanitary condition;
    - 6.2.2.3. Provide privacy shielded from the view of or intrusion of coworkers or the public;

**6.2.2.4.** Be available at the times and for a duration required by the employee as determined in the consultation with the employee's supervisor (see 8.3.1.1.); and

**6.2.2.5.** Have an electrical outlet.

**6.2.3.** Access to a clean and well-maintained refrigerator or freezer for the temporary storage of the employee's breast milk.

**6.3.** The District need not comply with subsection 6.3 if it causes significant difficulty or expense compared to the size, financial resources, nature, and structure of the District's operations.

## **7. COMPLAINT PROCEDURE**

### **7.1. Reporting**

**7.1.1** Employees who believe they have been subjected to Discrimination or Harassment, including employees who believe that, due to a protected classification, they have been excluded from or denied the benefit of a program, offering, or facility, or that a school or District rule, policy, or practice has excluded or denied them a benefit, shall immediately file a complaint as described in this section. For purposes of this policy, the term "conduct" includes a school or District rule, policy, or practice.

**7.1.2.** Employees who observe Discrimination or Harassment in the workplace are encouraged to report it to their administrator or supervisor. Complaints may also be filed by parents, students, or others who have reason to believe an employee has been subjected to Discrimination or Harassment.

**7.1.3.** An employee in a supervisory role over other employees who has reason to believe an employee has been subjected to Discrimination or Harassment at work shall report it to the Civil Rights Coordinator so that an investigation may commence as described in Section 8 of this policy.

### **7.2. Complaint Process**

**7.2.1.** Employees who believe they have been subjected to conduct constituting Discrimination or Harassment are encouraged, but not required, to confront the respondent and tell him or her to stop the conduct because it is unwelcome.

**7.2.2.** The employee shall report the conduct to his or her principal or department supervisor using the process outlined below.

**7.2.2.1.** The employee should document the conduct using the Employee Civil Rights Harassment Complaint form (Complaint Form); however, verbal reports should also be investigated.

**7.2.2.2.** If the respondent is the employee's principal or department supervisor, the employee shall report the conduct to the Civil Rights Coordinator at the address and phone number listed in Section 1 of this policy.

**7.2.3.** Once a complaint has been received by the principal/supervisor or by the Civil Rights Coordinator, an investigation will begin as described in Section 8. The employee making the complaint may be interviewed throughout the investigation for additional information. The employee will be notified when the investigation is completed.

### **7.3. Substance of Complaint**

Complaints of Discrimination or Harassment, whether made verbally, using the Complaint Form, or in some other way, must include the following information:

- 7.3.1. Name, home address, email address, and home and work telephone numbers of person making the complaint;
- 7.3.2. Date(s) of incident(s) giving rise to the complaint;
- 7.3.3. Name(s) of respondent(s);
- 7.3.4. Description of the conduct or incident(s) giving rise to the complaint;
- 7.3.5. Description of the harm caused by the incident, including any allegations of official employment action, hostile work environment, and other adverse effects on the employee; and
- 7.3.6. Description of the remedy sought. Providing a description of the remedy sought does not confer authority on the complainant to determine the discipline imposed on the respondent. The imposition of remedies, including any disciplinary action, lies only within the authority and sole discretion of the District and may not be divested to others.

## 8. INVESTIGATION

- 8.1. The procedures outlined in this section are detailed and constitute the recommended best practice. Minor omissions and other procedural inconsistencies do not invalidate an otherwise equitable investigation. Investigators must be flexible and adapt to the circumstances of each complaint.
- 8.2. Throughout the investigation the investigator shall monitor whether ongoing conduct or retaliation occurs in violation of this policy. If it does, the investigator shall notify applicable administrators who shall ensure that prompt and appropriate action is taken and documented as part of the investigation. The investigator shall keep a record of this information and continue this follow-up as necessary.
- 8.3. For minor incidents, and only when the complainant and the respondent agree, the investigator may arrange for them to resolve the complaint informally. The complainant shall never be asked to resolve the complaint directly with the respondent unless accompanied by the investigator.
- 8.4. Commencing an Investigation
  - 8.4.1. An investigation should begin when an employee who supervises other employees becomes aware of an allegation of, or conduct that may constitute, Discrimination or Harassment against an employee. Such conduct is typically made known when a Complaint Form is received but may also be made known through a variety of other means, including verbal complaints by employees, notice from a parent or student, direct observation, or as facts are disclosed during normal disciplinary proceedings. When an employee in a supervisory position becomes aware of conduct that may be in violation of this policy, he or she shall ensure that the Civil Rights Coordinator is aware of the potential violation.
  - 8.4.2. The Civil Rights Coordinator shall notify and consult with the complainant's direct supervisor, the Director of Human Resources, and any other applicable administrator, and determine whether to open an investigation.
    - 8.4.2.1. If the complaint alleges facility access discrimination based on disability, notice and consultation should include the District Risk Manager.
    - 8.4.2.2. If the respondent is a student, notice and consultation should include the applicable Director of Secondary, Elementary, or Special Education.
  - 8.4.3. If the decision is to open an investigation, [the primary investigator shall be either the Civil Rights Coordinator or one of the individuals identified in paragraph 1.2.1](#)

~~above. Human Resource Officer shall serve as the primary investigator. If none~~neither is available, the Civil Rights Coordinator may select from among the following secondary investigators, as long as the individual selected has received training on how to conduct an investigation under this policy:

8.4.3.1. Human ~~resource~~ Resource ~~coordinators~~ Coordinator;

8.4.3.2. ~~School Services Coordinator~~ Special Education Coordinator;

8.4.3.3. ~~Junior high/middle school supervisor~~ Technical Services Coordinator;

8.4.3.4. ~~Elementary education supervisor~~ Child Nutrition Supervisor;

8.4.3.5. Department supervisor or other school administrator;

~~8.4.3.5.~~ 8.4.3.6. Independent contractor who is qualified to investigate claims under this policy.

8.4.4. The investigator should begin each investigation by documenting the type of conduct on the Employee Civil Rights Harassment Investigator Checklist (Checklist) and creating an investigation file. The investigator completes the Checklist as the investigation proceeds.

8.4.5. The investigator will determine whether supportive measures need to be taken such as separating the complainant from the respondent pending the outcome of the investigation. If necessary, the investigator will recommend or implement appropriate supportive measures to protect the complainant from continued Discrimination or Harassment.

8.4.6. If the investigator begins an investigation before receiving a Complaint Form, he or she shall obtain a completed and signed Complaint Form during the interview described below. If the age or ability of the complainant prevents him or her from completing and signing a Complaint Form, the investigator shall complete and sign the form.

8.4.7. The investigator shall refer the matter to law enforcement authorities where appropriate or required by law.

8.4.8. The investigator should communicate to the complainant that the school or District will investigate the complaint. The investigator shall instruct the complainant to report immediately if the objectionable behavior occurs again or if the respondent retaliates against him or her.

## 8.5. Investigative Procedures

Both site-level and District-level investigations should include the following steps. If an investigation is reassigned to a new investigator after it has begun, the new investigator shall gather all evidence and information from the previous investigator. The new investigator may, but is not required to, repeat interviews or other investigative procedures conducted by the previous investigator.

### 8.5.1. Interviews

8.5.1.1. Each of the following persons should be interviewed, and a record made of the conversations.

8.5.1.1.1. The complainant. The complainant may be accompanied by an adult representative, including legal counsel or a member of an employee association. The complainant may present evidence supporting the complaint. If the complainant has not already

completed the Complaint Form, the investigator shall complete it based on information gathered in the interview.

**8.5.1.1.2.** The person making the complaint, if different than the complainant.

**8.5.1.1.3.** The respondent, who is the person alleged to have committed the Discrimination or Harassment, and if a student, his/her parent or legal guardian. The respondent may be accompanied by an adult representative, including legal counsel. The respondent may present evidence refuting the allegations set forth in the complaint. The respondent may use the District's Employee Civil Rights Harassment Response form.

**8.5.1.1.4.** Anyone who witnessed the alleged conduct. The investigator should gather a signed witness statement from each witness using the Employee Civil Rights Harassment Witness Statement form (Witness Statement).

**8.5.1.1.5.** Anyone mentioned as having related information. The investigator should document all conversations related to the alleged incident.

**8.5.1.2.** The investigator may have additional conversations with any of the individuals listed in subsection 8.3.2.1 to ensure that all relevant evidence has been gathered and clarified.

#### **8.5.2. Preservation of Evidence**

**8.5.2.1.** The investigator should gather and preserve evidence, including video footage from surveillance cameras, photos, physical evidence, documents, correspondence, and any relevant electronic information such as text messages, videos, and social media postings.

**8.5.2.2.** Evidence should be preserved in the investigative file.

#### **8.5.3. Evaluation of Evidence**

**8.5.3.1.** The investigator shall consider all the evidence, including the credibility of all statements, and determine which facts are true. The determination should be outlined as findings of fact in the written Report and Decision described below. In determining findings of fact, the investigator should consider the following:

**8.5.3.1.1.** Credibility of statements made by the persons interviewed;

**8.5.3.1.2.** Corroborating evidence;

**8.5.3.1.3.** The details and consistency of each person's account;

**8.5.3.1.4.** Evidence of any past violations of this policy by the respondent;

**8.5.3.1.5.** Evidence of any false complaints; and

**8.5.3.1.6.** Any other relevant information.

**8.5.3.2.** The investigator applies the findings of fact to District policy and makes a conclusion as to whether any policy provision has been violated. The conclusions are outlined in the written Report and Decision.

#### **8.5.4. Report and Decision**

**8.5.4.1.** The investigator shall prepare a written report and decision of the investigation. The report should be completed using the District's Employee Civil Rights Harassment Report and Decision form. The report should be maintained by the Civil Rights Coordinator. If the respondent is a student, a copy of the report shall be given to the Coordinator of Student Services. The parties are not entitled to a copy of the report but shall be notified of the outcome as provided subsection 8.6. The report must include the following:

- 8.5.4.1.1.** A description of the complaint;
- 8.5.4.1.2.** A description of the response;
- 8.5.4.1.3.** A list of specific sections of Nebo School District policies that are alleged to have been violated or that the alleged conduct, if true, would violate;
- 8.5.4.1.4.** A detailed description of the investigation, including names and dates of individuals interviewed; receipt of written statements; and evidence considered, including video and audio recordings, correspondence, etc.;
- 8.5.4.1.5.** Findings of fact. This section should describe with sufficient detail the events and actions found by the investigator to be true. It should include relevant facts such as age, gender, race, or disability of complainants and respondents;
- 8.5.4.1.6.** Conclusions as to whether Nebo School District policy was violated. If the investigator concludes that a policy violation has occurred, this section should state the specific policy section and which facts constitute a violation;
- 8.5.4.1.7.** Recommendations to address the effects on the complainant and school environment; and
- 8.5.4.1.8.** Recommendations for the imposition of disciplinary action on the respondent and for deterrence of future violations. If the investigator concludes that a violation of policy has occurred, and if the investigator is authorized to impose discipline on the respondent, the report shall indicate the discipline imposed. If the investigator is not authorized to impose discipline, the report shall indicate whether disciplinary action is recommended. The discipline and remedies should be commensurate with the severity of the conduct.

**8.5.4.2.** To judge the severity of any violation of this policy, the investigator should consider the following:

- 8.5.4.2.1.** How the misconduct affected the terms and conditions of employment of one or more employees;
- 8.5.4.2.2.** The type, frequency, and duration of the misconduct;
- 8.5.4.2.3.** The number of persons involved;
- 8.5.4.2.4.** The age and gender of the respondent;
- 8.5.4.2.5.** The complainant(s) of Discrimination/Harassment;
- 8.5.4.2.6.** The place and situation where the incident(s) occurred;

**8.5.4.2.7.** Other incidents at the school or school-related activities and events, including incidents of Discrimination/Harassment; and

**8.5.4.2.8.** Any other pertinent information applicable to the particular situation.

**8.5.5.** If the allegations are substantiated, the investigator shall ensure that the behavior and resulting disciplinary action is documented in the appropriate student or employee file, including in the Student Information System.

**8.6.** Notice to Parties

At the conclusion of the investigation, the investigator shall notify the complainant and the respondent of the outcome of the investigation. The notice shall be in writing and shall be sent to both parties at the same time. Confidential information should be redacted from notices and reports sent to the parties. A modified version of the report prepared under subsection 8.5.4.1 may be sent to the parties in accordance with the following provisions:

**8.6.1.** The complainant is entitled to know only such disciplinary action taken against the respondent that is directly related to the complainant.

**8.6.2.** The respondent should not be notified of the steps taken to address the effects on the complainant.

**8.6.3.** Both parties should be given a brief summary of the investigative steps, the findings of fact, and the conclusions.

**8.7.** Appeal of Decision

**8.7.1.** Investigative procedures conducted under this policy may be appealed by both complainants and respondents in accordance with the following paragraphs. The purpose of an appeal under this section is to determine whether the investigative procedures outlined in this policy were followed. ~~An appeal may also be filed or~~ to introduce new evidence not available during the investigation. If an appeal does not introduce new evidence or allege a violation of the investigative procedures of this policy, it will be denied. Disagreement with the outcome of an investigation or with an investigator's interpretation of the facts is not grounds for an appeal under this policy.

**8.7.2.** If an appeal finds that the investigative procedures were not followed or that new evidence was not considered, the case will be remanded to the investigator with instructions to correct the procedural errors or consider the additional evidence. The investigator must consider the decision and follow the instructions provided.

**8.7.3.** Except as provided in paragraph 8.7.3.1, an employee complainant or respondent may appeal a final determination under this policy to the assistant superintendent. Because of the due process already afforded through the investigation, the grievance procedures outlined in the applicable employee handbook do not apply to appeals under this policy. The decision of the assistant superintendent is final and may not be appealed further.

**8.7.3.1.** If a career or provisional employee is terminated as a result of an investigation under this policy, the employee may request a hearing as provided under UTAH CODE ANN. § 53G-11-513 and the applicable employee handbook.

**8.7.4.** A ~~Students~~ who ~~have~~ has been disciplined as a result of an investigation under this policy may appeal in accordance with Nebo School District Policy JD, Student Conduct and Discipline, subject to certain limitations outlined in this paragraph. If a student appeals a long-term suspension issued as a result of an investigation under this policy, the student's appeal must be made directly to the assistant superintendent for consideration by the Discipline Review Committee as outlined in Policy JD.

However, because of the due process already afforded through an investigation under this policy, an appeal (or request for hearing) under this paragraph is not a de novo review but rather is limited to the issues outlined in paragraph 8.7.1, namely whether the investigative procedures were followed or to consider new evidence. The decision of the assistant superintendent is final and may not be appealed further. ~~Any hearing is limited to determining whether the investigative procedures were followed or whether new evidence has become available.~~

~~8.7.2.0.~~ 8.7.4.1. Students receiving discipline other than a long-term suspension may work with their Building Administrator to resolve disagreements.

~~8.7.2.1. Employees who have been disciplined as a result of an investigation under this policy may appeal in accordance with the grievance procedures outlined in the applicable employee handbook. The grievance process must begin within fifteen (15) days of the employee's receipt of the decision and report under this policy.~~

~~8.7.3. Complainants under this policy may appeal in accordance with the grievance procedures outlined in the applicable employee handbook.~~

~~8.7.3.1. If the investigation under this policy was conducted by the Director of Human Resources, the Complainant's appeal begins with the Level One grievance procedure, which requires a written grievance filed with the Assistant Superintendent within fifteen (15) days of the Complainant's receipt of the decision and report under this policy.~~

~~8.7.3.2. If the investigation was completed by someone other than the Director of Human Resources, the Complainant's appeal begins with an informal hearing with the Director of Human Resources as provided in the applicable employee handbook and which must be requested within fifteen (15) days of the Complainant's receipt of the decision and report under this policy.~~

## 9. CONFIDENTIALITY

It is District policy to respect, as far as possible, the privacy and anonymity of all parties and witnesses to complaints brought under this policy. However, because an individual's right to confidentiality must be balanced with the District's obligations to cooperate with law enforcement, government agency investigations, or legal proceedings, or to investigate and take necessary action to resolve a complaint, the District retains the right to disclose the identity of parties and witnesses to complaints in appropriate circumstances, and for other good reasons that apply to the particular situation. The investigator also may discuss the complaint with one or more of the following persons:

- 9.1. The Superintendent, Director of Human Resources, Civil Rights Coordinator, Coordinator of Student Services, Director of Elementary Education, Director of Secondary Education, Director of Special Education / Federal Programs, Director of Operations, District Legal Counsel, or other applicable school or District administrator;
- 9.2. The parent/legal guardian of a student witness or respondent; and
- 9.3. Law enforcement agencies where the investigator has reasonable suspicion that the alleged Discrimination or Harassment involves criminal activity.

## 10. RETALIATION PROHIBITED

Retaliation against any person who has filed a complaint, or has testified, assisted, or participated in any manner in an investigation, proceeding, or hearing under this policy is prohibited, and therefore, subject to disciplinary action. Retaliation may include, but is not limited to, continued harassment, threats, taunting, spreading rumors, unauthorized disclosure of the details of an investigation, ostracism, assault, destruction of property, or other negative conduct toward participants in response to an investigation and the events causing it. Anyone found to have engaged in retaliation will be

subject to disciplinary action. Participants in an investigation, including complainants, respondents, and witnesses, must report to the investigator any conduct that might reasonably constitute retaliation.

## **11. DISCIPLINE AND REMEDIAL ACTION**

- 11.1.** Any student who engages in Discrimination or Harassment against an employee is in violation of this policy and shall be subject to disciplinary action consistent with [Nebo School District Policy JD, Student Conduct and Discipline](#). Disciplinary action may include, but is not limited to, suspension, expulsion, exclusion or loss of extracurricular activities, probation, or alternate educational placement. In imposing such discipline, all facts and circumstances of the incident(s) shall be taken into account.
- 11.2.** Any employee who engages in Discrimination or Harassment against another employee is in violation of this policy and shall be subject to disciplinary action consistent with [Nebo School District Policy GCPD, Employee Discipline, Administrative Leave, and Orderly Termination](#). Disciplinary action may include, but is not limited to, warnings, reprimands, probation, disciplinary transfer, suspension, reduction in pay or hours, or termination. In imposing such discipline, all facts and circumstances of the incidents(s) shall be taken into account.
- 11.3.** If the investigation reveals evidence of potential criminal activity, the District shall notify appropriate law enforcement authorities and may initiate proceedings to remove the accused party from the situation.
- 11.4.** If an investigation finds evidence of Discrimination or Harassment, the Director of Human Resources or designee shall implement remedial action necessary to eliminate its effects upon the complainant and the workplace. Remedial action may include changes to school or District programs, offerings, facilities, rules, policies, or practices.

## **12. ENFORCEMENT**

District and school administrators shall take appropriate actions to enforce this policy. As needed, these actions may include, but are not limited to, any of the following:

- 12.1.** Removing vulgar or offending graffiti;
- 12.2.** Providing staff in-service and student instruction or counseling;
- 12.3.** Notifying parents/legal guardians of this policy;
- 12.4.** Notifying law enforcement authorities; and
- 12.5.** Taking appropriate disciplinary action.

## **13. FALSE COMPLAINTS**

False, malicious, or frivolous complaints of Discrimination or Harassment shall result in corrective or disciplinary action taken against the complainant.

## **14. RECORD KEEPING**

- 14.1.** An employee who conducts an investigation under this policy shall maintain a confidential record separate from the employee's personnel file that includes the complaint, response, witness statements, evidence, and reports.
- 14.2.** All student discipline issued for violations of this policy shall be documented by the principal or Coordinator of Student Services on the District's Student Information System ("SIS").
- 14.3.** All employee discipline issued for violations of this policy shall be documented in accordance with [Nebo School District Policy GCPD, Employee Discipline, Administrative Leave, and Orderly Termination](#).

- 14.4. All complaints and allegations of Discrimination or Harassment shall be kept confidential except as necessary to carry out the investigation or take other necessary action.
- 14.5. Records of site-level and District-level complaints and investigations shall be retained in accordance with applicable federal and state law.

## 15. TRAINING

- 15.1. Nebo School District recognizes the importance of educating its employees and students regarding the prevention of Discrimination or Harassment, the promotion of cultural diversity, and the observance of high ethical standards. To these ends, the District will provide ongoing training and education in this area. Notice of this policy will be distributed and training will be conducted for employees and students of the District.
- 15.2. Notwithstanding paragraph 15.1, the District may not provide or require employees to participate in training that promotes prohibited discriminatory practices, consistent with [UTAH CODE ANN. § 53G-2-104](#). Prohibited discriminatory practices are those that promote differential treatment of an individual based on personal identity characteristics. Such practices are further defined in [UTAH CODE ANN. § 53B-1-118](#).

## 16. DISSEMINATION OF POLICY

This policy may be posted on the District's website and published in student registration materials, student and employee handbooks, parent information guides, and other appropriate school publications as directed by the District. The following nondiscrimination notice shall be disseminated.

**Notice of Nondiscrimination:** It is the policy of Nebo School District not to discriminate on the basis of race, color, national origin, gender identity, religion, disability, age, or any other legally protected classification in its educational programs, activities, admissions, access, treatment, or employment practices. Nebo School District provides equal access to the Boy Scouts and other designated youth groups.

Questions, concerns, complaints, and requests regarding this nondiscrimination policy should be directed to the following Individuals:

Civil Rights Coordinator: Student and employee issues regarding discrimination, harassment, and sexual harassment in District programs, activities, events, and services. The Civil Rights Coordinator serves as the District Title IX Coordinator, Section 504 Coordinator, Title IV Coordinator, Title VI Coordinator, and Title VII Coordinator. [[Section 504 of the Rehabilitation Act of 1973](#); [Titles IV, VI, and VII of the Civil Rights Act of 1964](#); [Title IX of the Education Amendments of 1972](#); [Americans with Disabilities Act \(ADA\)](#)]

Risk Manager: Physical barriers to building access and physical barriers to educational programs, activities, events, and services. [[Americans with Disabilities Act \(ADA\)](#)]

Director of Human Resources: Employee accommodation requests due to physical or mental impairments. [[Americans with Disabilities Act \(ADA\)](#)]

The Civil Rights Coordinator, Risk Manager, and Director of Human Resources are located at Nebo School District Offices, 350 South Main, Spanish Fork, UT 84660; Telephone No. 801-354-7400.

Additionally, concerns may be directed to the U.S. Department of Education, Office for Civil Rights, 1244 Speer Boulevard, Suite 310, Denver, CO 80204-3582; Telephone No. 303-844-5695; Fax No. 303-844-4303; TDD No. 877-521-2172.

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### EXHIBITS

Nebo School District Employee Discrimination and Harassment Complaint Procedures Flowchart (v2018-10)

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### REFERENCES

[Title VI of the Civil Rights Act of 1964, 42 U.S.C. §2000d](#)

[Title VII of the Civil Rights Act of 1964, 42 U.S.C. §2000e-2](#)  
[Title IX of the Education Amendments of 1972, 20 U.S.C. §1681\(a\)](#)  
[Section 504 of the Rehabilitation Act of 1973, 29 U.S.C. §794\(a\)](#)  
[Americans with Disabilities Act, 42 U.S.C. §12101 et seq.](#)  
[Individuals with Disabilities Education Act, 20 U.S.C. §1400 et seq.](#)  
[Utah Antidiscrimination Act of 1965, UTAH CODE ANN. §34A-5-101 et seq.](#)  
[UTAH CODE ANN. § 53B-1-118](#)  
[UTAH CODE ANN. § 53G-2-104](#)  
[UTAH CODE ANN. § 67-27-106](#)  
[Nebo School District Policy JDCB/GBEBB, \*Sexual Harassment\*](#)  
[Nebo School District Policy GBEG, \*Workplace Accommodations for Employees with Disabilities\*](#)  
[Nebo School District Policy CH, \*Websites and Social Media\*](#)  
[Nebo School District Policy GCPD, \*Employee Discipline, Administrative Leave, and Orderly Termination\*](#)  
[Nebo School District Policy JD, \*Student Conduct and Discipline\*](#)  
[Nebo School District Policy JDC, \*Student Discrimination and Harassment\*](#)  
[Nebo School District Policy JDD/GBEA, \*Prohibition of Bullying, Hazing, and Retaliation\*](#)  
[Nebo School District Policy JDG, \*Student Dress and Appearance\*](#)  
[Nebo School District Policy JR, \*Section 504 of the Rehabilitation Act of 1973\*](#)

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## **FORMS**

[Employee Civil Rights Harassment Investigator Checklist](#)  
[Complaint](#)  
[Response](#)  
[Witness Statement](#)  
[Investigation Classification](#)  
[Report and Decision](#)

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## **HISTORY**

[Revised: 8 July 2026 – modified personnel responsibilities and clarified appeal processes.](#)  
**Committee Correction: 19 September 2025** – fixed clerical error by correcting subsection number in paragraph 8.6.  
**Committee Correction: 7 March 2025** – fixed clerical error of Risk Manager telephone number in paragraph 1.2.  
**Committee Correction: 19 September 2024** – fixed clerical error by adding the word “unless” in paragraph 3.7.  
**Revised: 17 July 2024** – added religious protections and nondiscriminatory practices per HB 261 (2024), HB 396 (2024), and HB 460 (2024); updated internal policy references.  
**Revised: 13 April 2022** – revised investigation procedures; updated names of forms; made technical changes.  
**Revised: 8 July 2020** – removed reference to sexual harassment under new Title IX regulations and created new policy JDCB/GBEBB; moved some responsibilities from Director of Human Resources to Civil Rights Coordinator; made technical changes.  
**Revised: 12 December 2018** – added prohibition against, and remedy for, system-wide discrimination.  
**Revised: 11 July 2018** – clarified investigative procedures; added clarification that minor procedural violations don’t invalidate an investigation; added role of civil rights coordinator; updated notice of non-discrimination; made technical changes.  
**Revised: 8 July 2015** – appointed director of human resources as employee civil rights coordinator; described civil rights laws; clarified scope; defined building administrator; updated per changes to Utah antidiscrimination act; added exposure of body parts as prohibited conduct; revised and reorganized complaint, reporting, and investigation process; clarified prohibition on retaliation; added section on confidentiality; strengthened evidence preservation and recordkeeping provisions; added notice of non-discrimination to section on dissemination of policy; made technical changes.  
**Revised: 9 July 2014** – overhauled and reformatted; board adopted as new policy without changes tracked.  
**Adopted or Revised: 16 March 2005.**

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**MAY 31, 2026  
FINANCIAL REPORT**

350 South Main  
Spanish Fork, Utah 84660  
[www.Nebo.edu](http://www.Nebo.edu)

# NEBO SCHOOL DISTRICT

## Table of Contents

May 31, 2026

|                              | Page |
|------------------------------|------|
| General Fund:                |      |
| Basic Programs.....          | 1    |
| Categorical Programs.....    | 3    |
| Combined.....                | 5    |
| School Activities Fund.....  | 7    |
| Non K-12 Programs Fund.....  | 8    |
| Pass-Through Taxes Fund..... | 10   |
| Debt Service Fund.....       | 11   |
| Capital Projects Fund.....   | 13   |
| Child Nutrition Fund.....    | 14   |
| All Funds.....               | 16   |
| Working Budget Summary.....  | 19   |

# NEBO SCHOOL DISTRICT

## Financial Report

May 31, 2026

### GENERAL FUND - BASIC PROGRAMS

|                                  | FY2026             |                    |              |                                       |                        |              |
|----------------------------------|--------------------|--------------------|--------------|---------------------------------------|------------------------|--------------|
|                                  | Adopted Budget     | Working Budget     | Encumbrances | Year to Date Receipts or Expenditures | Working Budget Balance | % Rec or Exp |
| <b>Revenues</b>                  |                    |                    |              |                                       |                        |              |
| Local sources                    |                    |                    |              |                                       |                        |              |
| Property taxes                   | \$ 77,334,629      | \$ 81,159,499      | \$ -         | \$ 84,735,877                         | \$ (3,576,378)         | 104%         |
| Interest income                  | 3,500,000          | 3,500,000          | -            | 7,211,621                             | (3,711,621)            | 206%         |
| Other local revenue              | 2,435,769          | 2,662,222          | -            | 2,912,522                             | (250,300)              | 109%         |
| Total local sources              | 83,270,398         | 87,321,721         | -            | 94,860,020                            | (7,538,299)            | 109%         |
| State sources                    | 283,716,143        | 261,962,783        | -            | 237,161,016                           | 24,801,767             | 91%          |
| Federal sources                  | 20,000             | 20,000             | -            | 80,729                                | (60,729)               | 404%         |
| <b>Total revenues</b>            | <b>367,006,541</b> | <b>349,304,504</b> | <b>-</b>     | <b>332,101,765</b>                    | <b>17,202,739</b>      | <b>95%</b>   |
| <b>Expenditures</b>              |                    |                    |              |                                       |                        |              |
| Salaries                         |                    |                    |              |                                       |                        |              |
| Teachers                         | 107,775,750        | 107,411,555        | -            | 88,646,693                            | 18,764,862             | 83%          |
| Teachers on special assignment   | 10,285,747         | 10,287,847         | -            | 8,336,350                             | 1,951,497              | 81%          |
| Technicians                      | 3,053,631          | 3,038,717          | -            | 2,527,658                             | 511,059                | 83%          |
| Administrators                   | 12,284,614         | 12,549,228         | -            | 11,351,826                            | 1,197,402              | 90%          |
| Coordinators and managers        | 4,052,378          | 4,081,940          | -            | 3,874,765                             | 207,175                | 95%          |
| Secretaries and clerks           | 10,193,053         | 10,147,793         | -            | 8,796,449                             | 1,351,344              | 87%          |
| Media personnel                  | 1,921,603          | 1,969,400          | -            | 1,660,510                             | 308,890                | 84%          |
| Counselors                       | 7,943,850          | 7,840,775          | -            | 6,506,940                             | 1,333,835              | 83%          |
| Social workers and psychologists | 243,675            | 262,400            | -            | 260,175                               | 2,225                  | 99%          |
| Health services personnel        | 928,725            | 996,400            | -            | 780,579                               | 215,821                | 78%          |
| Coaches and advisors             | 475,000            | 475,000            | -            | 387,070                               | 87,930                 | 81%          |
| Custodial personnel              | 9,350,000          | 9,400,000          | -            | 8,524,031                             | 875,969                | 91%          |
| Maintenance personnel            | 4,584,186          | 4,584,186          | -            | 4,202,682                             | 381,504                | 92%          |
| Warehouse and delivery personnel | 225,000            | 225,000            | -            | 214,954                               | 10,046                 | 96%          |
| Bus drivers                      | 5,970,000          | 5,970,000          | -            | 5,383,253                             | 586,747                | 90%          |
| Bonuses                          | 2,666,238          | 2,566,238          | -            | 2,402,506                             | 163,732                | 94%          |
| Training stipends                | 333,500            | 333,500            | -            | 26,738                                | 306,762                | 8%           |
| Overtime                         | 500,000            | 400,000            | -            | 363,161                               | 36,839                 | 91%          |
| Extra duty                       | 1,387,697          | 1,470,337          | -            | 1,474,034                             | (3,697)                | 100%         |
| Total salaries                   | 184,174,647        | 184,010,316        | -            | 155,720,374                           | 28,289,942             | 85%          |
| Benefits                         |                    |                    |              |                                       |                        |              |
| Retirement                       | 39,110,773         | 38,611,082         | -            | 31,168,425                            | 7,442,657              | 81%          |
| Social Security                  | 13,889,007         | 13,604,508         | -            | 11,344,550                            | 2,259,958              | 83%          |
| Health, LTD, and life insurance  | 23,864,158         | 23,884,582         | -            | 20,441,582                            | 3,443,000              | 86%          |
| Other                            | 4,741,000          | 4,741,000          | -            | 5,048,769                             | (307,769)              | 106%         |
| Total benefits                   | 81,604,938         | 80,841,172         | -            | 68,003,326                            | 12,837,846             | 84%          |

# NEBO SCHOOL DISTRICT

## Financial Report

May 31, 2026

### GENERAL FUND - BASIC PROGRAMS

|                                        | FY2026                |                        |                       |                                       |                                 |              |
|----------------------------------------|-----------------------|------------------------|-----------------------|---------------------------------------|---------------------------------|--------------|
|                                        | Adopted Budget        | Working Budget         | Encumbrances          | Year to Date Receipts or Expenditures | Working Budget Balance          | % Rec or Exp |
| Purchased services                     |                       |                        |                       |                                       |                                 |              |
| Contracted Services                    | 45,349,438            | 45,433,360             | 3,655,292             | 40,217,283                            | 1,560,785                       | 97%          |
| Training and Development               | 208,500               | 203,500                | 3,800                 | 116,679                               | 83,021                          | 59%          |
| Travel                                 | 841,162               | 1,040,743              | 39,980                | 899,150                               | 101,613                         | 90%          |
| Communications                         | 448,500               | -                      | -                     | -                                     | -                               | 0%           |
| Utilities                              | 6,818,700             | 6,760,200              | 16,183                | 6,174,810                             | 569,207                         | 92%          |
| Indirect Costs                         | (2,309,250)           | (2,237,473)            | -                     | -                                     | (2,237,473)                     | 0%           |
| Other                                  | 1,476,510             | 1,584,139              | 395                   | 171,079                               | 1,412,665                       | 11%          |
| <b>Total Purchased Services</b>        | <b>52,833,560</b>     | <b>52,784,469</b>      | <b>3,715,650</b>      | <b>47,579,001</b>                     | <b>1,489,818</b>                | <b>97%</b>   |
| Supplies and materials                 |                       |                        |                       |                                       |                                 |              |
| Supplies                               | 5,946,560             | 7,775,039              | 558,210               | 5,320,042                             | 1,896,787                       | 76%          |
| Textbooks                              | 4,428,527             | 2,134,410              | 220,561               | 1,108,957                             | 804,892                         | 62%          |
| Library and audio visual               | 508,529               | 779,984                | -                     | 433,411                               | 346,573                         | 56%          |
| Food                                   | 121,000               | 121,000                | 1,063                 | 80,771                                | 39,166                          | 68%          |
| Fuel                                   | 1,530,500             | 1,355,500              | -                     | 1,192,764                             | 162,736                         | 88%          |
| <b>Total supplies and materials</b>    | <b>12,535,116</b>     | <b>12,165,933</b>      | <b>779,834</b>        | <b>8,135,945</b>                      | <b>3,250,154</b>                | <b>73%</b>   |
| Property                               |                       |                        |                       |                                       |                                 |              |
| Equipment                              | 7,655,041             | 13,720,812             | 1,457,726             | 9,471,719                             | 2,791,367                       | 80%          |
| Construction and improvements          | -                     | -                      | 11,017                | 400                                   | (11,417)                        | 0%           |
| <b>Total property</b>                  | <b>7,655,041</b>      | <b>13,720,812</b>      | <b>1,468,743</b>      | <b>9,472,119</b>                      | <b>2,779,950</b>                | <b>80%</b>   |
| <b>Total expenditures</b>              | <b>338,803,302</b>    | <b>343,522,702</b>     | <b>5,964,227</b>      | <b>288,910,765</b>                    | <b>48,647,710</b>               | <b>86%</b>   |
| <b>Excess (deficiency) of revenues</b> | <b>28,203,239</b>     | <b>5,781,802</b>       | <b>(5,964,227)</b>    | <b>43,191,000</b>                     | <b>(31,444,971)</b>             | <b>9%</b>    |
| <b>Other sources (uses)</b>            |                       |                        |                       |                                       |                                 |              |
| Transfers in (out)                     | (30,770,242)          | (27,958,045)           | -                     | (19,081,306)                          | (8,876,739)                     | 68%          |
| Sale of assets                         | -                     | 100,000                | -                     | 505,990                               | (405,990)                       | 506%         |
| <b>Total other sources (uses)</b>      | <b>(30,770,242)</b>   | <b>(27,858,045)</b>    | <b>-</b>              | <b>(18,575,316)</b>                   | <b>(9,282,729)</b>              | <b>67%</b>   |
| <b>Net change in fund balance</b>      | <b>\$ (2,567,003)</b> | <b>\$ (22,076,243)</b> | <b>\$ (5,964,227)</b> | <b>\$ 24,615,684</b>                  | <b>\$ (40,727,700)</b>          |              |
| <b>Fund balances - beginning</b>       |                       |                        |                       |                                       |                                 |              |
| Nonspendable                           | \$ 1,000,000          | \$ 1,831,788           |                       |                                       |                                 |              |
| Restricted                             | -                     | -                      |                       |                                       |                                 |              |
| Committed                              | 19,000,000            | 19,000,000             |                       |                                       |                                 |              |
| Assigned                               | 47,500,325            | 74,735,805             |                       |                                       |                                 |              |
| Unassigned                             | 37,915,568            | 38,017,172             |                       |                                       |                                 |              |
| <b>Total fund balances - beginning</b> | <b>105,415,893</b>    | <b>133,584,765</b>     |                       |                                       |                                 |              |
| <b>Fund balances - ending</b>          |                       |                        |                       |                                       |                                 |              |
| Nonspendable                           | 1,000,000             | 1,000,000              |                       |                                       |                                 |              |
| Restricted                             | -                     | -                      |                       |                                       |                                 |              |
| Committed                              | 19,500,000            | 19,500,000             |                       |                                       |                                 |              |
| Assigned                               | 43,428,839            | 51,911,762             |                       |                                       |                                 |              |
| Unassigned                             | 38,920,051            | 39,096,760             |                       |                                       |                                 |              |
| <b>Total fund balances - ending</b>    | <b>\$ 102,848,890</b> | <b>\$ 111,508,522</b>  |                       |                                       |                                 |              |
|                                        |                       |                        |                       |                                       | Percent of fiscal year expired: | 92%          |
|                                        |                       |                        |                       |                                       | Percent of school year expired: | 100%         |

# NEBO SCHOOL DISTRICT

## Financial Report

May 31, 2026

### GENERAL FUND - CATEGORICAL PROGRAMS

|                                  | FY2026            |                    |              |                                             |                           | % Rec<br>or Exp |
|----------------------------------|-------------------|--------------------|--------------|---------------------------------------------|---------------------------|-----------------|
|                                  | Adopted<br>Budget | Working<br>Budget  | Encumbrances | Year to Date<br>Receipts or<br>Expenditures | Working Budget<br>Balance |                 |
| <b>Revenues</b>                  |                   |                    |              |                                             |                           |                 |
| Local sources                    |                   |                    |              |                                             |                           |                 |
| Property taxes                   | \$ -              | \$ -               | \$ -         | \$ -                                        | \$ -                      | 0%              |
| Other local revenue              | 564,906           | 912,516            | -            | 491,441                                     | 421,075                   | 54%             |
| Total local sources              | 564,906           | 912,516            | -            | 491,441                                     | 421,075                   | 54%             |
| State sources                    | 85,475,751        | 98,985,876         | -            | 89,065,412                                  | 9,920,464                 | 90%             |
| Federal sources                  | 10,675,153        | 10,821,693         | -            | 4,417,207                                   | 6,404,486                 | 41%             |
| <b>Total revenues</b>            | <b>96,715,810</b> | <b>110,720,085</b> | <b>-</b>     | <b>93,974,060</b>                           | <b>16,746,025</b>         | <b>85%</b>      |
| <b>Expenditures</b>              |                   |                    |              |                                             |                           |                 |
| Salaries                         |                   |                    |              |                                             |                           |                 |
| Teachers                         | 21,088,780        | 25,145,639         | -            | 21,146,339                                  | 3,999,300                 | 84%             |
| Teachers on special assignment   | 6,387,500         | 7,057,739          | -            | 6,003,236                                   | 1,054,503                 | 85%             |
| Technicians                      | 12,340,805        | 16,500,846         | -            | 15,010,993                                  | 1,489,853                 | 91%             |
| Administrators                   | 195,356           | 195,356            | -            | 179,076                                     | 16,280                    | 92%             |
| Coordinators and managers        | 562,225           | 720,849            | -            | 660,778                                     | 60,071                    | 92%             |
| Secretaries and clerks           | 488,680           | 535,000            | -            | 479,664                                     | 55,336                    | 90%             |
| Counselors                       | 1,070,000         | 970,000            | -            | 783,760                                     | 186,240                   | 81%             |
| Social workers and psychologists | 2,365,000         | 2,631,703          | -            | 2,137,117                                   | 494,586                   | 81%             |
| Health services personnel        | 6,175,000         | 6,200,000          | -            | 5,083,199                                   | 1,116,801                 | 82%             |
| Maintenance personnel            | -                 | 82,500             | -            | 74,036                                      | 8,464                     | 90%             |
| Bus drivers                      | 15,000            | 15,000             | -            | 10,748                                      | 4,252                     | 72%             |
| Bonuses                          | 1,515,304         | 1,523,885          | -            | 1,523,885                                   | -                         | 100%            |
| Training stipends                | 3,642,207         | 3,992,206          | -            | 3,537,183                                   | 455,023                   | 89%             |
| Overtime                         | -                 | -                  | -            | 8,863                                       | (8,863)                   | 0%              |
| Extra duty                       | 1,010,700         | 1,532,102          | -            | 1,239,167                                   | 292,935                   | 81%             |
| Total salaries                   | 56,856,557        | 67,102,825         | -            | 57,878,044                                  | 9,224,781                 | 86%             |
| Benefits                         |                   |                    |              |                                             |                           |                 |
| Retirement                       | 10,801,202        | 11,955,147         | -            | 9,516,370                                   | 2,438,777                 | 80%             |
| Social Security                  | 4,223,034         | 5,022,774          | -            | 4,259,470                                   | 763,304                   | 85%             |
| Health, LTD, and life insurance  | 6,899,271         | 7,574,666          | -            | 5,978,054                                   | 1,596,612                 | 79%             |
| Total benefits                   | 21,923,507        | 24,552,587         | -            | 19,753,894                                  | 4,798,693                 | 80%             |
| Purchased services               |                   |                    |              |                                             |                           |                 |
| Contracted Services              | 2,464,500         | 6,615,642          | 130,730      | 6,702,084                                   | (217,172)                 | 103%            |
| Training and Development         | 106,500           | 529,612            | -            | 342,931                                     | 186,681                   | 65%             |
| Travel                           | 314,500           | 448,002            | -            | 332,708                                     | 115,294                   | 74%             |
| Communications                   | 32,500            | -                  | -            | -                                           | -                         | 0%              |
| Indirect Costs                   | 1,261,750         | 1,202,773          | -            | -                                           | 1,202,773                 | 0%              |
| Other                            | 15,862,666        | 9,349,172          | -            | 11,280                                      | 9,337,892                 | 0%              |
| Total Purchased Services         | 20,042,416        | 18,145,201         | 130,730      | 7,389,003                                   | 10,625,468                | 41%             |

# NEBO SCHOOL DISTRICT

## Financial Report

May 31, 2026

### GENERAL FUND - CATEGORICAL PROGRAMS

|                                        | FY2026             |                    |                     |                                       |                        |                                      |
|----------------------------------------|--------------------|--------------------|---------------------|---------------------------------------|------------------------|--------------------------------------|
|                                        | Adopted Budget     | Working Budget     | Encumbrances        | Year to Date Receipts or Expenditures | Working Budget Balance | % Rec or Exp                         |
| Supplies and materials                 |                    |                    |                     |                                       |                        |                                      |
| Supplies                               | 3,156,801          | 3,682,656          | 73,499              | 3,511,621                             | 97,536                 | 97%                                  |
| Textbooks                              | 50,000             | 199,300            | 9,833               | 92,816                                | 96,651                 | 52%                                  |
| Library and audio visual               | -                  | 35,167             | 1,164               | 14,481                                | 19,522                 | 44%                                  |
| Food                                   | 47,750             | 47,750             | -                   | 45,933                                | 1,817                  | 96%                                  |
| Fuel                                   | 67,500             | 67,500             | -                   | 45,502                                | 21,998                 | 67%                                  |
| Total supplies and materials           | 3,322,051          | 4,032,373          | 84,496              | 3,710,353                             | 237,524                | 94%                                  |
| Property                               |                    |                    |                     |                                       |                        |                                      |
| Equipment                              | 2,166,500          | 4,275,575          | 166,212             | 3,693,583                             | 415,780                | 90%                                  |
| Construction and improvements          | 200,000            | 500,000            | -                   | 329,238                               | 170,762                | 66%                                  |
| Total property                         | 2,366,500          | 4,775,575          | 166,212             | 4,022,821                             | 586,542                | 88%                                  |
| <b>Total expenditures</b>              | <b>104,511,031</b> | <b>118,608,561</b> | <b>381,438</b>      | <b>92,754,115</b>                     | <b>25,473,008</b>      | <b>79%</b>                           |
| <b>Excess (deficiency) of revenues</b> | <b>(7,795,221)</b> | <b>(7,888,476)</b> | <b>(381,438)</b>    | <b>1,219,945</b>                      | <b>(8,726,983)</b>     | <b>6%</b>                            |
| <b>Other sources (uses)</b>            |                    |                    |                     |                                       |                        |                                      |
| Transfers in (out)                     | 7,795,221          | 7,788,476          | -                   | (1,501,066)                           | 9,289,542              | -19%                                 |
| Sale of assets                         | -                  | 100,000            | -                   | 83,607                                | 16,393                 | 84%                                  |
| <b>Total other sources (uses)</b>      | <b>7,795,221</b>   | <b>7,888,476</b>   | <b>-</b>            | <b>(1,417,459)</b>                    | <b>9,305,935</b>       | <b>-18%</b>                          |
| <b>Net change in fund balance</b>      | <b>\$ -</b>        | <b>\$ -</b>        | <b>\$ (381,438)</b> | <b>\$ (197,514)</b>                   | <b>\$ 578,952</b>      |                                      |
| <b>Fund balances - beginning</b>       |                    |                    |                     |                                       |                        |                                      |
| Nonspendable                           | \$ -               | \$ -               |                     |                                       |                        |                                      |
| Restricted                             | -                  | -                  |                     |                                       |                        |                                      |
| Committed                              | -                  | -                  |                     |                                       |                        |                                      |
| Assigned                               | -                  | -                  |                     |                                       |                        |                                      |
| Unassigned                             | -                  | -                  |                     |                                       |                        |                                      |
| <b>Total fund balances - beginning</b> | <b>-</b>           | <b>-</b>           |                     |                                       |                        |                                      |
| <b>Fund balances - ending</b>          |                    |                    |                     |                                       |                        |                                      |
| Nonspendable                           | -                  | -                  |                     |                                       |                        |                                      |
| Restricted                             | -                  | -                  |                     |                                       |                        |                                      |
| Committed                              | -                  | -                  |                     |                                       |                        |                                      |
| Assigned                               | -                  | -                  |                     |                                       |                        |                                      |
| Unassigned                             | -                  | -                  |                     |                                       |                        |                                      |
| <b>Total fund balances - ending</b>    | <b>\$ -</b>        | <b>\$ -</b>        |                     |                                       |                        |                                      |
|                                        |                    |                    |                     |                                       |                        | Percent of fiscal year expired: 92%  |
|                                        |                    |                    |                     |                                       |                        | Percent of school year expired: 100% |

# NEBO SCHOOL DISTRICT

## Financial Report

May 31, 2026

### GENERAL FUND - COMBINED PROGRAMS

|                                  | FY2026             |                    |              |                                       |                        |              |
|----------------------------------|--------------------|--------------------|--------------|---------------------------------------|------------------------|--------------|
|                                  | Adopted Budget     | Working Budget     | Encumbrances | Year to Date Receipts or Expenditures | Working Budget Balance | % Rec or Exp |
| <b>Revenues</b>                  |                    |                    |              |                                       |                        |              |
| Local sources                    |                    |                    |              |                                       |                        |              |
| Property taxes                   | \$ 77,334,629      | \$ 81,159,499      | \$ -         | \$ 84,735,877                         | \$ (3,576,378)         | 104%         |
| Interest income                  | 3,500,000          | 3,500,000          | -            | 7,211,621                             | (3,711,621)            | 206%         |
| Other local revenue              | 3,000,675          | 3,574,738          | -            | 3,403,963                             | 170,775                | 95%          |
| Total local sources              | 83,835,304         | 88,234,237         | -            | 95,351,461                            | (7,117,224)            | 108%         |
| State sources                    | 369,191,894        | 360,948,659        | -            | 326,226,428                           | 34,722,231             | 90%          |
| Federal sources                  | 10,695,153         | 10,841,693         | -            | 4,497,936                             | 6,343,757              | 41%          |
| <b>Total revenues</b>            | <b>463,722,351</b> | <b>460,024,589</b> | <b>-</b>     | <b>426,075,825</b>                    | <b>33,948,764</b>      | <b>93%</b>   |
| <b>Expenditures</b>              |                    |                    |              |                                       |                        |              |
| Salaries                         |                    |                    |              |                                       |                        |              |
| Teachers                         | 128,864,530        | 132,557,194        | -            | 109,793,032                           | 22,764,162             | 83%          |
| Teachers on special assignment   | 16,673,247         | 17,345,586         | -            | 14,339,586                            | 3,006,000              | 83%          |
| Technicians                      | 15,394,436         | 19,539,563         | -            | 17,538,651                            | 2,000,912              | 90%          |
| Administrators                   | 12,479,970         | 12,744,584         | -            | 11,530,902                            | 1,213,682              | 90%          |
| Coordinators and managers        | 4,614,603          | 4,802,789          | -            | 4,535,543                             | 267,246                | 94%          |
| Secretaries and clerks           | 10,681,733         | 10,682,793         | -            | 9,276,113                             | 1,406,680              | 87%          |
| Media personnel                  | 1,921,603          | 1,969,400          | -            | 1,660,510                             | 308,890                | 84%          |
| Counselors                       | 9,013,850          | 8,810,775          | -            | 7,290,700                             | 1,520,075              | 83%          |
| Social workers and psychologists | 2,608,675          | 2,894,103          | -            | 2,397,292                             | 496,811                | 83%          |
| Health services personnel        | 7,103,725          | 7,196,400          | -            | 5,863,778                             | 1,332,622              | 81%          |
| Custodial personnel              | 9,350,000          | 9,400,000          | -            | 8,524,031                             | 875,969                | 91%          |
| Maintenance personnel            | 4,584,186          | 4,666,686          | -            | 4,276,718                             | 389,968                | 92%          |
| Warehouse and delivery personnel | 225,000            | 225,000            | -            | 214,954                               | 10,046                 | 96%          |
| Bus drivers                      | 5,985,000          | 5,985,000          | -            | 5,394,001                             | 590,999                | 90%          |
| Bonuses                          | 4,181,542          | 4,090,123          | -            | 3,926,391                             | 163,732                | 96%          |
| Training stipends                | 3,975,707          | 4,325,706          | -            | 3,563,921                             | 761,785                | 82%          |
| Overtime                         | 500,000            | 400,000            | -            | 372,024                               | 27,976                 | 93%          |
| Extra duty                       | 2,398,397          | 3,002,439          | -            | 2,713,201                             | 289,238                | 90%          |
| Total salaries                   | 241,031,204        | 251,113,141        | -            | 213,598,418                           | 37,514,723             | 85%          |
| Benefits                         |                    |                    |              |                                       |                        |              |
| Retirement                       | 49,911,975         | 50,566,229         | -            | 40,684,795                            | 9,881,434              | 80%          |
| Social Security                  | 18,112,041         | 18,627,282         | -            | 15,604,020                            | 3,023,262              | 84%          |
| Health, LTD, and life insurance  | 30,763,429         | 31,459,248         | -            | 26,419,636                            | 5,039,612              | 84%          |
| Other                            | 4,741,000          | 4,741,000          | -            | 5,048,769                             | (307,769)              | 106%         |
| Total benefits                   | 103,528,445        | 105,393,759        | -            | 87,757,220                            | 17,636,539             | 83%          |
| Purchased services               |                    |                    |              |                                       |                        |              |
| Contracted Services              | 47,813,938         | 52,049,002         | 3,786,022    | 46,919,367                            | 1,343,613              | 97%          |
| Training and Development         | 315,000            | 733,112            | 3,800        | 459,610                               | 269,702                | 63%          |
| Travel                           | 1,155,662          | 1,488,745          | 39,980       | 1,231,858                             | 216,907                | 85%          |
| Communications                   | 481,000            | -                  | -            | -                                     | -                      | 0%           |
| Utilities                        | 6,818,700          | 6,760,200          | 16,183       | 6,174,810                             | 569,207                | 92%          |
| Indirect Costs                   | (1,047,500)        | (1,034,700)        | -            | -                                     | (1,034,700)            | 0%           |
| Other                            | 17,339,176         | 10,933,311         | 395          | 182,359                               | 10,750,557             | 2%           |
| Total Purchased Services         | 72,875,976         | 70,929,670         | 3,846,380    | 54,968,004                            | 12,115,286             | 83%          |

# NEBO SCHOOL DISTRICT

## Financial Report

May 31, 2026

### GENERAL FUND - COMBINED PROGRAMS

|                                        | FY2026                |                        |                       |                                       |                        |              |
|----------------------------------------|-----------------------|------------------------|-----------------------|---------------------------------------|------------------------|--------------|
|                                        | Adopted Budget        | Working Budget         | Encumbrances          | Year to Date Receipts or Expenditures | Working Budget Balance | % Rec or Exp |
| Supplies and materials                 |                       |                        |                       |                                       |                        |              |
| Supplies                               | 9,103,361             | 11,457,695             | 631,709               | 8,831,663                             | 1,994,323              | 83%          |
| Textbooks                              | 4,478,527             | 2,333,710              | 230,394               | 1,201,773                             | 901,543                | 61%          |
| Library and audio visual               | 508,529               | 815,151                | 1,164                 | 447,892                               | 366,095                | 55%          |
| Food                                   | 168,750               | 168,750                | 1,063                 | 126,704                               | 40,983                 | 76%          |
| Fuel                                   | 1,598,000             | 1,423,000              | -                     | 1,238,266                             | 184,734                | 87%          |
| Total supplies and materials           | 15,857,167            | 16,198,306             | 864,330               | 11,846,298                            | 3,487,678              | 71%          |
| Property                               |                       |                        |                       |                                       |                        |              |
| Equipment                              | 9,821,541             | 17,996,387             | 1,623,938             | 13,165,302                            | 3,207,147              | 82%          |
| Construction and improvements          | 200,000               | 500,000                | 11,017                | 329,638                               | 159,345                | 68%          |
| Total property                         | 10,021,541            | 18,496,387             | 1,634,955             | 13,494,940                            | 3,366,492              | 82%          |
| <b>Total expenditures</b>              | <b>443,314,333</b>    | <b>462,131,263</b>     | <b>6,345,665</b>      | <b>381,664,880</b>                    | <b>74,120,718</b>      | <b>84%</b>   |
| <b>Excess (deficiency) of revenues</b> | <b>20,408,018</b>     | <b>(2,106,674)</b>     | <b>(6,345,665)</b>    | <b>44,410,945</b>                     | <b>(40,171,954)</b>    | <b>9%</b>    |
| <b>Other sources (uses)</b>            |                       |                        |                       |                                       |                        |              |
| Transfers in (out)                     | (22,975,021)          | (20,169,569)           | -                     | (20,582,372)                          | 412,803                | 102%         |
| Sale of assets                         | -                     | 200,000                | -                     | 589,597                               | (389,597)              | 295%         |
| <b>Total other sources (uses)</b>      | <b>(22,975,021)</b>   | <b>(19,969,569)</b>    | <b>-</b>              | <b>(19,992,775)</b>                   | <b>23,206</b>          | <b>100%</b>  |
| <b>Net change in fund balance</b>      | <b>\$ (2,567,003)</b> | <b>\$ (22,076,243)</b> | <b>\$ (6,345,665)</b> | <b>\$ 24,418,170</b>                  | <b>\$ (40,148,748)</b> |              |
| <b>Fund balances - beginning</b>       |                       |                        |                       |                                       |                        |              |
| Nonspendable                           | \$ 1,000,000          | \$ 1,831,788           |                       |                                       |                        |              |
| Restricted                             | -                     | -                      |                       |                                       |                        |              |
| Committed                              | 19,000,000            | 19,000,000             |                       |                                       |                        |              |
| Assigned                               | 47,500,325            | 74,735,805             |                       |                                       |                        |              |
| Unassigned                             | 37,915,568            | 38,017,172             |                       |                                       |                        |              |
| <b>Total fund balances - beginning</b> | <b>105,415,893</b>    | <b>133,584,765</b>     |                       |                                       |                        |              |
| <b>Fund balances - ending</b>          |                       |                        |                       |                                       |                        |              |
| Nonspendable                           | 1,000,000             | 1,000,000              |                       |                                       |                        |              |
| Restricted                             | -                     | -                      |                       |                                       |                        |              |
| Committed                              | 19,500,000            | 19,500,000             |                       |                                       |                        |              |
| Assigned                               | 43,428,839            | 51,911,762             |                       |                                       |                        |              |
| Unassigned                             | 38,920,051            | 39,096,760             |                       |                                       |                        |              |
| <b>Total fund balances - ending</b>    | <b>\$ 102,848,890</b> | <b>\$ 111,508,522</b>  |                       |                                       |                        |              |
|                                        |                       |                        |                       | Percent of fiscal year expired:       |                        | 92%          |
|                                        |                       |                        |                       | Percent of school year expired:       |                        | 100%         |

# NEBO SCHOOL DISTRICT

## Financial Report

May 31, 2026

### SCHOOL ACTIVITIES FUND

|                                        | FY2026               |                      |              |                                       |                        |                                      |
|----------------------------------------|----------------------|----------------------|--------------|---------------------------------------|------------------------|--------------------------------------|
|                                        | Adopted Budget       | Working Budget       | Encumbrances | Year to Date Receipts or Expenditures | Working Budget Balance | % Rec or Exp                         |
| <b>Revenues</b>                        |                      |                      |              |                                       |                        |                                      |
| Local sources                          |                      |                      |              |                                       |                        |                                      |
| Interest income                        | \$ 250,000           | \$ 250,000           | \$ -         | \$ -                                  | \$ 250,000             | 0%                                   |
| Other local revenue                    | 17,600,000           | 19,750,000           | -            | -                                     | 19,750,000             | 0%                                   |
| Total local sources                    | 17,850,000           | 20,000,000           | -            | -                                     | 20,000,000             | 0%                                   |
| <b>Total revenues</b>                  | <b>17,850,000</b>    | <b>20,000,000</b>    | <b>-</b>     | <b>-</b>                              | <b>20,000,000</b>      | <b>0%</b>                            |
| <b>Expenditures</b>                    |                      |                      |              |                                       |                        |                                      |
| Purchased services                     |                      |                      |              |                                       |                        |                                      |
| Travel                                 | 500,000              | 500,000              | -            | -                                     | 500,000                | 0%                                   |
| Total Purchased Services               | 500,000              | 500,000              | -            | -                                     | 500,000                | 0%                                   |
| Supplies and materials                 |                      |                      |              |                                       |                        |                                      |
| Supplies                               | 14,350,000           | 14,500,000           | -            | -                                     | 14,500,000             | 0%                                   |
| Textbooks                              | 1,500,000            | 2,500,000            | -            | -                                     | 2,500,000              | 0%                                   |
| Library and audio visual               | 500,000              | 500,000              | -            | -                                     | 500,000                | 0%                                   |
| Total supplies and materials           | 16,350,000           | 17,500,000           | -            | -                                     | 17,500,000             | 0%                                   |
| Property                               |                      |                      |              |                                       |                        |                                      |
| Equipment                              | 1,000,000            | 2,000,000            | -            | -                                     | 2,000,000              | 0%                                   |
| Total property                         | 1,000,000            | 2,000,000            | -            | -                                     | 2,000,000              | 0%                                   |
| <b>Total expenditures</b>              | <b>17,850,000</b>    | <b>20,000,000</b>    | <b>-</b>     | <b>-</b>                              | <b>20,000,000</b>      | <b>0%</b>                            |
| <b>Excess (deficiency) of revenues</b> | <b>-</b>             | <b>-</b>             | <b>-</b>     | <b>-</b>                              | <b>-</b>               | <b>0%</b>                            |
| <b>Other sources (uses)</b>            |                      |                      |              |                                       |                        |                                      |
| Transfers in (out)                     | -                    | -                    | -            | -                                     | -                      | 0%                                   |
| <b>Total other sources (uses)</b>      | <b>-</b>             | <b>-</b>             | <b>-</b>     | <b>-</b>                              | <b>-</b>               | <b>0%</b>                            |
| <b>Net change in fund balance</b>      | <b>\$ -</b>          | <b>\$ -</b>          | <b>\$ -</b>  | <b>\$ -</b>                           | <b>\$ -</b>            |                                      |
| <b>Fund balances - beginning</b>       |                      |                      |              |                                       |                        |                                      |
| Nonspendable                           | \$ -                 | \$ -                 |              |                                       |                        |                                      |
| Restricted                             | -                    | -                    |              |                                       |                        |                                      |
| Committed                              | -                    | -                    |              |                                       |                        |                                      |
| Assigned                               | 12,525,922           | 12,926,849           |              |                                       |                        |                                      |
| Unassigned                             | -                    | -                    |              |                                       |                        |                                      |
| <b>Total fund balances - beginning</b> | <b>12,525,922</b>    | <b>12,926,849</b>    |              |                                       |                        |                                      |
| <b>Fund balances - ending</b>          |                      |                      |              |                                       |                        |                                      |
| Nonspendable                           | -                    | -                    |              |                                       |                        |                                      |
| Restricted                             | -                    | -                    |              |                                       |                        |                                      |
| Committed                              | -                    | -                    |              |                                       |                        |                                      |
| Assigned                               | 12,525,922           | 12,926,849           |              |                                       |                        |                                      |
| Unassigned                             | -                    | -                    |              |                                       |                        |                                      |
| <b>Total fund balances - ending</b>    | <b>\$ 12,525,922</b> | <b>\$ 12,926,849</b> |              |                                       |                        |                                      |
|                                        |                      |                      |              |                                       |                        | Percent of fiscal year expired: 92%  |
|                                        |                      |                      |              |                                       |                        | Percent of school year expired: 100% |

# NEBO SCHOOL DISTRICT

## Financial Report

May 31, 2026

### NON K - 12 PROGRAMS FUND

|                                 | FY2026           |                  |              |                                       |                        |              |
|---------------------------------|------------------|------------------|--------------|---------------------------------------|------------------------|--------------|
|                                 | Adopted Budget   | Working Budget   | Encumbrances | Year to Date Receipts or Expenditures | Working Budget Balance | % Rec or Exp |
| <b>Revenues</b>                 |                  |                  |              |                                       |                        |              |
| Local sources                   |                  |                  |              |                                       |                        |              |
| Property taxes                  | \$ 2,575,118     | \$ 2,241,133     | \$ -         | \$ 2,339,891                          | \$ (98,758)            | 104%         |
| Interest income                 | 75,000           | 75,000           | -            | 93,038                                | (18,038)               | 124%         |
| Other local revenue             | 700,000          | 770,000          | -            | 608,201                               | 161,799                | 79%          |
| Total local sources             | 3,350,118        | 3,086,133        | -            | 3,041,130                             | 45,003                 | 99%          |
| State sources                   | 4,149,634        | 4,295,358        | -            | 3,822,905                             | 472,453                | 89%          |
| Federal sources                 | 785,000          | 747,394          | -            | -                                     | 747,394                | 0%           |
| <b>Total revenues</b>           | <b>8,284,752</b> | <b>8,128,885</b> | <b>-</b>     | <b>6,864,035</b>                      | <b>1,264,850</b>       | <b>84%</b>   |
| <b>Expenditures</b>             |                  |                  |              |                                       |                        |              |
| Salaries                        |                  |                  |              |                                       |                        |              |
| Teachers                        | 1,965,000        | 1,770,000        | -            | 1,518,828                             | 251,172                | 86%          |
| Teachers on special assignment  | 115,000          | 115,000          | -            | 62,802                                | 52,198                 | 55%          |
| Technicians                     | 1,975,000        | 1,540,000        | -            | 1,271,805                             | 268,195                | 83%          |
| Secretaries and clerks          | -                | -                | -            | 4,958                                 | (4,958)                | 0%           |
| Coaches and advisors            | 1,827,125        | 1,827,125        | -            | 2,029,426                             | (202,301)              | 111%         |
| Extra duty                      | 58,500           | 108,500          | -            | 112,844                               | (4,344)                | 104%         |
| Total salaries                  | 5,940,625        | 5,360,625        | -            | 5,000,663                             | 359,962                | 93%          |
| Benefits                        |                  |                  |              |                                       |                        |              |
| Retirement                      | 1,042,569        | 904,866          | -            | 556,293                               | 348,573                | 61%          |
| Social Security                 | 464,090          | 401,768          | -            | 374,198                               | 27,570                 | 93%          |
| Health, LTD, and life insurance | 383,657          | 319,114          | -            | 224,277                               | 94,837                 | 70%          |
| Total benefits                  | 1,890,316        | 1,625,748        | -            | 1,154,768                             | 470,980                | 71%          |
| Purchased services              |                  |                  |              |                                       |                        |              |
| Contracted Services             | 63,000           | 138,292          | -            | 68,929                                | 69,363                 | 50%          |
| Training and Development        | 2,500            | -                | -            | -                                     | -                      | 0%           |
| Travel                          | 10,000           | 17,300           | -            | 2,443                                 | 14,857                 | 14%          |
| Communications                  | 1,500            | -                | -            | -                                     | -                      | 0%           |
| Utilities                       | -                | 12,000           | -            | 24,000                                | (12,000)               | 200%         |
| Indirect Costs                  | 47,500           | 34,700           | -            | -                                     | 34,700                 | 0%           |
| Other                           | 524,385          | 508,479          | -            | 4,269                                 | 504,210                | 1%           |
| Total Purchased Services        | 648,885          | 710,771          | -            | 99,641                                | 611,130                | 14%          |
| Supplies and materials          |                  |                  |              |                                       |                        |              |
| Supplies                        | 160,000          | 196,038          | -            | 183,940                               | 12,098                 | 94%          |
| Textbooks                       | 5,000            | 7,500            | -            | 7,200                                 | 300                    | 96%          |
| Food                            | 500              | 500              | -            | 1,138                                 | (638)                  | 228%         |
| Fuel                            | 5,000            | 5,000            | -            | 472                                   | 4,528                  | 9%           |
| Total supplies and materials    | 170,500          | 209,038          | -            | 192,750                               | 16,288                 | 92%          |

# NEBO SCHOOL DISTRICT

## Financial Report

May 31, 2026

### NON K - 12 PROGRAMS FUND

|                                        | FY2026              |                     |                 |                                       |                        |              |
|----------------------------------------|---------------------|---------------------|-----------------|---------------------------------------|------------------------|--------------|
|                                        | Adopted Budget      | Working Budget      | Encumbrances    | Year to Date Receipts or Expenditures | Working Budget Balance | % Rec or Exp |
| Property                               |                     |                     |                 |                                       |                        |              |
| Equipment                              | 25,000              | 20,000              | 111             | 19,264                                | 625                    | 97%          |
| Total property                         | 25,000              | 20,000              | 111             | 19,264                                | 625                    | 97%          |
| <b>Total expenditures</b>              | <b>8,675,326</b>    | <b>7,926,182</b>    | <b>111</b>      | <b>6,467,086</b>                      | <b>1,458,985</b>       | <b>82%</b>   |
| <b>Excess (deficiency) of revenues</b> | <b>(390,574)</b>    | <b>202,703</b>      | <b>(111)</b>    | <b>396,949</b>                        | <b>(194,135)</b>       | <b>3%</b>    |
| <b>Other sources (uses)</b>            |                     |                     |                 |                                       |                        |              |
| Transfers in (out)                     | 576,959             | (350,803)           | -               | 62,000                                | (412,803)              | -18%         |
| <b>Total other sources (uses)</b>      | <b>576,959</b>      | <b>(350,803)</b>    | <b>-</b>        | <b>62,000</b>                         | <b>(412,803)</b>       | <b>-18%</b>  |
| <b>Net change in fund balance</b>      | <b>\$ 186,385</b>   | <b>\$ (148,100)</b> | <b>\$ (111)</b> | <b>\$ 458,949</b>                     | <b>\$ (606,938)</b>    |              |
| <b>Fund balances - beginning</b>       |                     |                     |                 |                                       |                        |              |
| Nonspendable                           | \$ -                | \$ -                |                 |                                       |                        |              |
| Restricted                             | 3,478,368           | 4,053,537           |                 |                                       |                        |              |
| Committed                              | -                   | -                   |                 |                                       |                        |              |
| Assigned                               | -                   | -                   |                 |                                       |                        |              |
| Unassigned                             | -                   | -                   |                 |                                       |                        |              |
| <b>Total fund balances - beginning</b> | <b>3,478,368</b>    | <b>4,053,537</b>    |                 |                                       |                        |              |
| <b>Fund balances - ending</b>          |                     |                     |                 |                                       |                        |              |
| Nonspendable                           | -                   | -                   |                 |                                       |                        |              |
| Restricted                             | 3,664,753           | 3,905,437           |                 |                                       |                        |              |
| Committed                              | -                   | -                   |                 |                                       |                        |              |
| Assigned                               | -                   | -                   |                 |                                       |                        |              |
| Unassigned                             | -                   | -                   |                 |                                       |                        |              |
| <b>Total fund balances - ending</b>    | <b>\$ 3,664,753</b> | <b>\$ 3,905,437</b> |                 |                                       |                        |              |
|                                        |                     |                     |                 | Percent of fiscal year expired:       |                        | 92%          |
|                                        |                     |                     |                 | Percent of school year expired:       |                        | 100%         |

# NEBO SCHOOL DISTRICT

## Financial Report

May 31, 2026

### PASS-THROUGH TAXES FUND

|                                        | FY2026            |                   |              |                                             |                           |                                      |
|----------------------------------------|-------------------|-------------------|--------------|---------------------------------------------|---------------------------|--------------------------------------|
|                                        | Adopted<br>Budget | Working<br>Budget | Encumbrances | Year to Date<br>Receipts or<br>Expenditures | Working Budget<br>Balance | % Rec<br>or Exp                      |
| <b>Revenues</b>                        |                   |                   |              |                                             |                           |                                      |
| Local sources                          |                   |                   |              |                                             |                           |                                      |
| Property taxes                         | \$ 2,514,479      | \$ 2,758,018      | \$ -         | \$ 2,758,018                                | \$ -                      | 100%                                 |
| Total local sources                    | 2,514,479         | 2,758,018         | -            | 2,758,018                                   | -                         | 100%                                 |
| <b>Total revenues</b>                  | <b>2,514,479</b>  | <b>2,758,018</b>  | <b>-</b>     | <b>2,758,018</b>                            | <b>-</b>                  | <b>100%</b>                          |
| <b>Expenditures</b>                    |                   |                   |              |                                             |                           |                                      |
| Purchased services                     |                   |                   |              |                                             |                           |                                      |
| Other                                  | 2,514,479         | 2,758,018         | -            | 2,758,018                                   | -                         | 100%                                 |
| Total Purchased Services               | 2,514,479         | 2,758,018         | -            | 2,758,018                                   | -                         | 100%                                 |
| <b>Total expenditures</b>              | <b>2,514,479</b>  | <b>2,758,018</b>  | <b>-</b>     | <b>2,758,018</b>                            | <b>-</b>                  | <b>100%</b>                          |
| <b>Excess (deficiency) of revenues</b> | <b>-</b>          | <b>-</b>          | <b>-</b>     | <b>-</b>                                    | <b>-</b>                  | <b>0%</b>                            |
| <b>Other sources (uses)</b>            |                   |                   |              |                                             |                           |                                      |
| Transfers in (out)                     | -                 | -                 | -            | -                                           | -                         | 0%                                   |
| <b>Total other sources (uses)</b>      | <b>-</b>          | <b>-</b>          | <b>-</b>     | <b>-</b>                                    | <b>-</b>                  | <b>0%</b>                            |
| <b>Net change in fund balance</b>      | <b>\$ -</b>       | <b>\$ -</b>       | <b>\$ -</b>  | <b>\$ -</b>                                 | <b>\$ -</b>               |                                      |
| <b>Fund balances - beginning</b>       |                   |                   |              |                                             |                           |                                      |
| Nonspendable                           | \$ -              | \$ -              |              |                                             |                           |                                      |
| Restricted                             | -                 | -                 |              |                                             |                           |                                      |
| Committed                              | -                 | -                 |              |                                             |                           |                                      |
| Assigned                               | -                 | -                 |              |                                             |                           |                                      |
| Unassigned                             | -                 | -                 |              |                                             |                           |                                      |
| <b>Total fund balances - beginning</b> | <b>-</b>          | <b>-</b>          |              |                                             |                           |                                      |
| <b>Fund balances - ending</b>          |                   |                   |              |                                             |                           |                                      |
| Nonspendable                           | -                 | -                 |              |                                             |                           |                                      |
| Restricted                             | -                 | -                 |              |                                             |                           |                                      |
| Committed                              | -                 | -                 |              |                                             |                           |                                      |
| Assigned                               | -                 | -                 |              |                                             |                           |                                      |
| Unassigned                             | -                 | -                 |              |                                             |                           |                                      |
| <b>Total fund balances - ending</b>    | <b>\$ -</b>       | <b>\$ -</b>       |              |                                             |                           |                                      |
|                                        |                   |                   |              |                                             |                           | Percent of fiscal year expired: 92%  |
|                                        |                   |                   |              |                                             |                           | Percent of school year expired: 100% |

# NEBO SCHOOL DISTRICT

## Financial Report

May 31, 2026

### DEBT SERVICE FUND

|                                        | FY2026              |                     |              |                                       |                        |              |
|----------------------------------------|---------------------|---------------------|--------------|---------------------------------------|------------------------|--------------|
|                                        | Adopted Budget      | Working Budget      | Encumbrances | Year to Date Receipts or Expenditures | Working Budget Balance | % Rec or Exp |
| <b>Revenues</b>                        |                     |                     |              |                                       |                        |              |
| Local sources                          |                     |                     |              |                                       |                        |              |
| Property taxes                         | \$ 48,663,636       | \$ 52,220,590       | \$ -         | \$ 54,521,745                         | \$ (2,301,155)         | 104%         |
| Interest income                        | 500,000             | 500,000             | -            | 845,960                               | (345,960)              | 169%         |
| Other local revenue                    | -                   | 5,000,000           | -            | -                                     | 5,000,000              | 0%           |
| Total local sources                    | 49,163,636          | 57,720,590          | -            | 55,367,705                            | 2,352,885              | 96%          |
| <b>Total revenues</b>                  | <b>49,163,636</b>   | <b>57,720,590</b>   | <b>-</b>     | <b>55,367,705</b>                     | <b>2,352,885</b>       | <b>96%</b>   |
| <b>Expenditures</b>                    |                     |                     |              |                                       |                        |              |
| Purchased services                     |                     |                     |              |                                       |                        |              |
| Contracted Services                    | -                   | -                   | -            | 2,400                                 | (2,400)                | 0%           |
| Total Purchased Services               | -                   | -                   | -            | 2,400                                 | (2,400)                | 0%           |
| Property                               |                     |                     |              |                                       |                        |              |
| Equipment                              | -                   | 5,000,000           | -            | -                                     | 5,000,000              | 0%           |
| Total property                         | -                   | 5,000,000           | -            | -                                     | 5,000,000              | 0%           |
| <b>Total expenditures</b>              | <b>-</b>            | <b>5,000,000</b>    | <b>-</b>     | <b>2,400</b>                          | <b>4,997,600</b>       | <b>0%</b>    |
| <b>Excess (deficiency) of revenues</b> | <b>49,163,636</b>   | <b>52,720,590</b>   | <b>-</b>     | <b>55,365,305</b>                     | <b>(2,644,715)</b>     | <b>96%</b>   |
| <b>Other sources (uses)</b>            |                     |                     |              |                                       |                        |              |
| Paying agent and bond issuance costs   | (25,000)            | (25,000)            | -            | (7,500)                               | (17,500)               | 30%          |
| Principal                              | (39,350,860)        | (42,235,000)        | -            | (42,235,000)                          | -                      | 100%         |
| Interest                               | (9,799,138)         | (9,971,360)         | -            | (9,971,360)                           | -                      | 100%         |
| <b>Total other sources (uses)</b>      | <b>(49,174,998)</b> | <b>(52,231,360)</b> | <b>-</b>     | <b>(52,213,860)</b>                   | <b>(17,500)</b>        | <b>100%</b>  |
| <b>Net change in fund balance</b>      | <b>\$ (11,362)</b>  | <b>\$ 489,230</b>   | <b>\$ -</b>  | <b>\$ 3,151,445</b>                   | <b>\$ (2,662,215)</b>  |              |
| <b>Fund balances - beginning</b>       |                     |                     |              |                                       |                        |              |
| Nonspendable                           | \$ -                | \$ -                |              |                                       |                        |              |
| Restricted                             | 1,494,809           | 1,234,011           |              |                                       |                        |              |
| Committed                              | -                   | -                   |              |                                       |                        |              |
| Assigned                               | -                   | -                   |              |                                       |                        |              |
| Unassigned                             | -                   | -                   |              |                                       |                        |              |
| <b>Total fund balances - beginning</b> | <b>1,494,809</b>    | <b>1,234,011</b>    |              |                                       |                        |              |
| <b>Fund balances - ending</b>          |                     |                     |              |                                       |                        |              |
| Nonspendable                           | -                   | -                   |              |                                       |                        |              |
| Restricted                             | 1,483,447           | 1,723,241           |              |                                       |                        |              |
| Committed                              | -                   | -                   |              |                                       |                        |              |
| Assigned                               | -                   | -                   |              |                                       |                        |              |
| Unassigned                             | -                   | -                   |              |                                       |                        |              |
| <b>Total fund balances - ending</b>    | <b>\$ 1,483,447</b> | <b>\$ 1,723,241</b> |              |                                       |                        |              |
|                                        |                     |                     |              | Percent of fiscal year expired:       |                        | 92%          |
|                                        |                     |                     |              | Percent of school year expired:       |                        | 100%         |

# NEBO SCHOOL DISTRICT

## Financial Report

May 31, 2026

### CAPITAL PROJECTS FUND

|                                        | FY2026                 |                        |                        |                                             |                           |                 |
|----------------------------------------|------------------------|------------------------|------------------------|---------------------------------------------|---------------------------|-----------------|
|                                        | Adopted<br>Budget      | Working<br>Budget      | Encumbrances           | Year to Date<br>Receipts or<br>Expenditures | Working Budget<br>Balance | % Rec<br>or Exp |
| <b>Revenues</b>                        |                        |                        |                        |                                             |                           |                 |
| Local sources                          |                        |                        |                        |                                             |                           |                 |
| Property taxes                         | \$ 22,121,677          | \$ 20,257,237          | \$ -                   | \$ 21,149,893                               | \$ (892,656)              | 104%            |
| Interest income                        | 2,000,000              | 2,000,000              | -                      | 3,347,478                                   | (1,347,478)               | 167%            |
| Other local revenue                    | 150,000                | 4,922,055              | -                      | 874,728                                     | 4,047,327                 | 18%             |
| Total local sources                    | 24,271,677             | 27,179,292             | -                      | 25,372,099                                  | 1,807,193                 | 93%             |
| State sources                          | 9,250,759              | 9,250,759              | -                      | 8,479,862                                   | 770,897                   | 92%             |
| <b>Total revenues</b>                  | <b>33,522,436</b>      | <b>36,430,051</b>      | <b>-</b>               | <b>33,851,961</b>                           | <b>2,578,090</b>          | <b>93%</b>      |
| <b>Expenditures</b>                    |                        |                        |                        |                                             |                           |                 |
| Purchased services                     |                        |                        |                        |                                             |                           |                 |
| Contracted Services                    | -                      | 205,000                | 44,568                 | 126,177                                     | 34,255                    | 83%             |
| Total Purchased Services               | -                      | 205,000                | 44,568                 | 126,177                                     | 34,255                    | 83%             |
| Property                               |                        |                        |                        |                                             |                           |                 |
| Equipment                              | 2,480,000              | 3,217,979              | 2,399,198              | 2,901,839                                   | (2,083,058)               | 165%            |
| Property purchases                     | 1,500,000              | 15,000,000             | 57,406                 | 4,440                                       | 14,938,154                | 0%              |
| Construction and improvements          | 89,960,462             | 112,439,481            | 21,417,998             | 71,969,691                                  | 19,051,792                | 83%             |
| Total property                         | 93,940,462             | 130,657,460            | 23,874,602             | 74,875,970                                  | 31,906,888                | 76%             |
| <b>Total expenditures</b>              | <b>93,940,462</b>      | <b>130,862,460</b>     | <b>23,919,170</b>      | <b>75,002,147</b>                           | <b>31,941,143</b>         | <b>76%</b>      |
| <b>Excess (deficiency) of revenues</b> | <b>(60,418,026)</b>    | <b>(94,432,409)</b>    | <b>(23,919,170)</b>    | <b>(41,150,186)</b>                         | <b>(29,363,053)</b>       | <b>17%</b>      |
| <b>Other sources (uses)</b>            |                        |                        |                        |                                             |                           |                 |
| Transfers in (out)                     | 21,398,062             | 20,520,372             | -                      | 20,520,372                                  | -                         | 100%            |
| Bond sale proceeds                     | 10,000,000             | 10,000,000             | -                      | 10,000,000                                  | -                         | 100%            |
| Bond sale premiums (discounts)         | -                      | 282,456                | -                      | 282,456                                     | -                         | 100%            |
| Sale of assets                         | -                      | 730,000                | -                      | 460,628                                     | 269,372                   | 63%             |
| Paying agent and bond issuance costs   | (50,000)               | (105,648)              | -                      | (108,648)                                   | 3,000                     | 103%            |
| Principal                              | (7,090,000)            | (7,090,000)            | -                      | (7,090,000)                                 | -                         | 100%            |
| Interest                               | (5,416,838)            | (5,416,838)            | -                      | (5,416,838)                                 | -                         | 100%            |
| <b>Total other sources (uses)</b>      | <b>18,841,224</b>      | <b>18,920,342</b>      | <b>-</b>               | <b>18,647,970</b>                           | <b>272,372</b>            | <b>99%</b>      |
| <b>Net change in fund balance</b>      | <b>\$ (41,576,802)</b> | <b>\$ (75,512,067)</b> | <b>\$ (23,919,170)</b> | <b>\$ (22,502,216)</b>                      | <b>\$ (29,090,681)</b>    |                 |

# NEBO SCHOOL DISTRICT

## Financial Report

May 31, 2026

### CAPITAL PROJECTS FUND

|                                        | FY2026               |                      |              |                                             |                           |                 |
|----------------------------------------|----------------------|----------------------|--------------|---------------------------------------------|---------------------------|-----------------|
|                                        | Adopted<br>Budget    | Working<br>Budget    | Encumbrances | Year to Date<br>Receipts or<br>Expenditures | Working Budget<br>Balance | % Rec<br>or Exp |
| <b>Fund balances - beginning</b>       |                      |                      |              |                                             |                           |                 |
| Nonspendable                           | \$ 300,000           | \$ 319,706           |              |                                             |                           |                 |
| Restricted                             | -                    | 1,729,600            |              |                                             |                           |                 |
| Committed                              | 73,813,948           | 94,383,958           |              |                                             |                           |                 |
| Assigned                               | -                    | -                    |              |                                             |                           |                 |
| Unassigned                             | -                    | -                    |              |                                             |                           |                 |
| <b>Total fund balances - beginning</b> | <b>74,113,948</b>    | <b>96,433,264</b>    |              |                                             |                           |                 |
| <b>Fund balances - ending</b>          |                      |                      |              |                                             |                           |                 |
| Nonspendable                           | 300,000              | 300,000              |              |                                             |                           |                 |
| Restricted                             | -                    | -                    |              |                                             |                           |                 |
| Committed                              | 32,237,146           | 20,621,197           |              |                                             |                           |                 |
| Assigned                               | -                    | -                    |              |                                             |                           |                 |
| Unassigned                             | -                    | -                    |              |                                             |                           |                 |
| <b>Total fund balances - ending</b>    | <b>\$ 32,537,146</b> | <b>\$ 20,921,197</b> |              |                                             |                           |                 |
|                                        |                      |                      |              | Percent of fiscal year expired:             |                           | 92%             |
|                                        |                      |                      |              | Percent of school year expired:             |                           | 100%            |

# NEBO SCHOOL DISTRICT

## Financial Report

May 31, 2026

### CHILD NUTRITION FUND

|                                  | FY2026            |                   |              |                                       |                        |              |
|----------------------------------|-------------------|-------------------|--------------|---------------------------------------|------------------------|--------------|
|                                  | Adopted Budget    | Working Budget    | Encumbrances | Year to Date Receipts or Expenditures | Working Budget Balance | % Rec or Exp |
| <b>Revenues</b>                  |                   |                   |              |                                       |                        |              |
| Local sources                    |                   |                   |              |                                       |                        |              |
| Interest income                  | \$ 500,000        | \$ 500,000        | \$ -         | \$ 279,114                            | \$ 220,886             | 56%          |
| Other local revenue              | 3,725,000         | 4,025,000         | -            | 4,188,683                             | (163,683)              | 104%         |
| Total local sources              | 4,225,000         | 4,525,000         | -            | 4,467,797                             | 57,203                 | 99%          |
| State sources                    | 3,000,000         | 3,123,055         | -            | 1,907,892                             | 1,215,163              | 61%          |
| Federal sources                  | 7,250,000         | 7,250,000         | -            | 5,790,883                             | 1,459,117              | 80%          |
| <b>Total revenues</b>            | <b>14,475,000</b> | <b>14,898,055</b> | <b>-</b>     | <b>12,166,572</b>                     | <b>2,731,483</b>       | <b>82%</b>   |
| <b>Expenditures</b>              |                   |                   |              |                                       |                        |              |
| Salaries                         |                   |                   |              |                                       |                        |              |
| Coordinators and managers        | 1,434,365         | 1,434,365         | -            | 1,225,172                             | 209,193                | 85%          |
| Secretaries and clerks           | 1,252,500         | 1,250,000         | -            | 1,081,540                             | 168,460                | 87%          |
| Maintenance personnel            | 165,000           | 165,000           | -            | 149,975                               | 15,025                 | 91%          |
| Warehouse and delivery personnel | 265,000           | 250,000           | -            | 223,879                               | 26,121                 | 90%          |
| Cooks                            | 2,800,000         | 3,000,000         | -            | 2,702,093                             | 297,907                | 90%          |
| Overtime                         | -                 | -                 | -            | 20,571                                | (20,571)               | 0%           |
| Total salaries                   | 5,916,865         | 6,099,365         | -            | 5,403,230                             | 696,135                | 89%          |
| Benefits                         |                   |                   |              |                                       |                        |              |
| Retirement                       | 750,000           | 700,000           | -            | 577,296                               | 122,704                | 82%          |
| Social Security                  | 475,000           | 465,000           | -            | 404,138                               | 60,862                 | 87%          |
| Health, LTD, and life insurance  | 415,000           | 391,000           | -            | 339,314                               | 51,686                 | 87%          |
| Other                            | 160,000           | 160,000           | -            | 156,407                               | 3,593                  | 98%          |
| Total benefits                   | 1,800,000         | 1,716,000         | -            | 1,477,155                             | 238,845                | 86%          |
| Purchased services               |                   |                   |              |                                       |                        |              |
| Contracted Services              | 837,500           | 812,500           | 17,192       | 665,656                               | 129,652                | 84%          |
| Training and Development         | 5,000             | 5,000             | 4,000        | 5,180                                 | (4,180)                | 184%         |
| Travel                           | 20,000            | 20,000            | -            | 7,311                                 | 12,689                 | 37%          |
| Communications                   | 5,000             | -                 | -            | -                                     | -                      | 0%           |
| Indirect Costs                   | 1,000,000         | 1,000,000         | -            | -                                     | 1,000,000              | 0%           |
| Other                            | 5,500             | 250,000           | -            | 215,949                               | 34,051                 | 86%          |
| Total Purchased Services         | 1,873,000         | 2,087,500         | 21,192       | 894,096                               | 1,172,212              | 44%          |
| Supplies and materials           |                   |                   |              |                                       |                        |              |
| Supplies                         | 675,000           | 625,000           | 1,673        | 542,174                               | 81,153                 | 87%          |
| Food                             | 6,152,500         | 6,255,000         | 257,375      | 4,708,261                             | 1,289,364              | 79%          |
| Fuel                             | 15,000            | 15,000            | -            | 9,418                                 | 5,582                  | 63%          |
| Total supplies and materials     | 6,842,500         | 6,895,000         | 259,048      | 5,259,853                             | 1,376,099              | 80%          |

# NEBO SCHOOL DISTRICT

## Financial Report

May 31, 2026

### CHILD NUTRITION FUND

|                                        | FY2026                |                       |                     |                                             |                           |                 |
|----------------------------------------|-----------------------|-----------------------|---------------------|---------------------------------------------|---------------------------|-----------------|
|                                        | Adopted<br>Budget     | Working<br>Budget     | Encumbrances        | Year to Date<br>Receipts or<br>Expenditures | Working Budget<br>Balance | % Rec<br>or Exp |
| Property                               |                       |                       |                     |                                             |                           |                 |
| Equipment                              | 200,000               | 123,055               | 12,464              | 87,556                                      | 23,035                    | 81%             |
| Total property                         | 200,000               | 123,055               | 12,464              | 87,556                                      | 23,035                    | 81%             |
| <b>Total expenditures</b>              | <b>16,632,365</b>     | <b>16,920,920</b>     | <b>292,704</b>      | <b>13,121,890</b>                           | <b>3,506,326</b>          | <b>79%</b>      |
| <b>Excess (deficiency) of revenues</b> | <b>(2,157,365)</b>    | <b>(2,022,865)</b>    | <b>(292,704)</b>    | <b>(955,318)</b>                            | <b>(774,843)</b>          | <b>2%</b>       |
| <b>Other sources (uses)</b>            |                       |                       |                     |                                             |                           |                 |
| Transfers in (out)                     | 1,000,000             | -                     | -                   | -                                           | -                         | 0%              |
| Sale of assets                         | -                     | -                     | -                   | -                                           | -                         | 0%              |
| <b>Total other sources (uses)</b>      | <b>1,000,000</b>      | <b>-</b>              | <b>-</b>            | <b>-</b>                                    | <b>-</b>                  | <b>0%</b>       |
| <b>Net change in fund balance</b>      | <b>\$ (1,157,365)</b> | <b>\$ (2,022,865)</b> | <b>\$ (292,704)</b> | <b>\$ (955,318)</b>                         | <b>\$ (774,843)</b>       |                 |
| <b>Fund balances - beginning</b>       |                       |                       |                     |                                             |                           |                 |
| Nonspendable                           | \$ 500,000            | \$ 614,184            |                     |                                             |                           |                 |
| Restricted                             | 11,026,211            | 10,888,891            |                     |                                             |                           |                 |
| Committed                              | -                     | -                     |                     |                                             |                           |                 |
| Assigned                               | -                     | -                     |                     |                                             |                           |                 |
| Unassigned                             | -                     | -                     |                     |                                             |                           |                 |
| <b>Total fund balances - beginning</b> | <b>11,526,211</b>     | <b>11,503,075</b>     |                     |                                             |                           |                 |
| <b>Fund balances - ending</b>          |                       |                       |                     |                                             |                           |                 |
| Nonspendable                           | 500,000               | 500,000               |                     |                                             |                           |                 |
| Restricted                             | 9,868,846             | 8,980,210             |                     |                                             |                           |                 |
| Committed                              | -                     | -                     |                     |                                             |                           |                 |
| Assigned                               | -                     | -                     |                     |                                             |                           |                 |
| Unassigned                             | -                     | -                     |                     |                                             |                           |                 |
| <b>Total fund balances - ending</b>    | <b>\$ 10,368,846</b>  | <b>\$ 9,480,210</b>   |                     |                                             |                           |                 |
|                                        |                       |                       |                     | Percent of fiscal year expired:             |                           | 92%             |
|                                        |                       |                       |                     | Percent of school year expired:             |                           | 100%            |

# NEBO SCHOOL DISTRICT

## Financial Report

May 31, 2026

### ALL FUNDS

|                                  | FY2026             |                    |              |                                       |                        |              |
|----------------------------------|--------------------|--------------------|--------------|---------------------------------------|------------------------|--------------|
|                                  | Adopted Budget     | Working Budget     | Encumbrances | Year to Date Receipts or Expenditures | Working Budget Balance | % Rec or Exp |
| <b>Revenues</b>                  |                    |                    |              |                                       |                        |              |
| Local sources                    |                    |                    |              |                                       |                        |              |
| Property taxes                   | \$ 153,209,539     | \$ 158,636,477     | \$ -         | \$ 165,505,424                        | \$ (6,868,947)         | 104%         |
| Interest income                  | 6,825,000          | 6,825,000          | -            | 11,777,211                            | (4,952,211)            | 173%         |
| Other local revenue              | 25,175,675         | 38,041,793         | -            | 9,075,575                             | 28,966,218             | 24%          |
| Total local sources              | 185,210,214        | 203,503,270        | -            | 186,358,210                           | 17,145,060             | 92%          |
| State sources                    | 385,592,287        | 377,617,831        | -            | 340,437,087                           | 37,180,744             | 90%          |
| Federal sources                  | 18,730,153         | 18,839,087         | -            | 10,288,819                            | 8,550,268              | 55%          |
| <b>Total revenues</b>            | <b>589,532,654</b> | <b>599,960,188</b> | <b>-</b>     | <b>537,084,116</b>                    | <b>62,876,072</b>      | <b>90%</b>   |
| <b>Expenditures</b>              |                    |                    |              |                                       |                        |              |
| Salaries                         |                    |                    |              |                                       |                        |              |
| Teachers                         | 130,829,530        | 134,327,194        | -            | 111,311,860                           | 23,015,334             | 83%          |
| Teachers on special assignment   | 16,788,247         | 17,460,586         | -            | 14,402,388                            | 3,058,198              | 82%          |
| Technicians                      | 17,369,436         | 21,079,563         | -            | 18,810,456                            | 2,269,107              | 89%          |
| Administrators                   | 12,479,970         | 12,744,584         | -            | 11,530,902                            | 1,213,682              | 90%          |
| Coordinators and managers        | 6,048,968          | 6,237,154          | -            | 5,760,715                             | 476,439                | 92%          |
| Secretaries and clerks           | 11,934,233         | 11,932,793         | -            | 10,362,611                            | 1,570,182              | 87%          |
| Media personnel                  | 1,921,603          | 1,969,400          | -            | 1,660,510                             | 308,890                | 84%          |
| Counselors                       | 9,013,850          | 8,810,775          | -            | 7,290,700                             | 1,520,075              | 83%          |
| Social workers and psychologists | 2,608,675          | 2,894,103          | -            | 2,397,292                             | 496,811                | 83%          |
| Health services personnel        | 7,103,725          | 7,196,400          | -            | 5,863,778                             | 1,332,622              | 81%          |
| Coaches and advisors             | 2,302,125          | 2,302,125          | -            | 2,416,496                             | (114,371)              | 105%         |
| Custodial personnel              | 9,350,000          | 9,400,000          | -            | 8,524,031                             | 875,969                | 91%          |
| Maintenance personnel            | 4,749,186          | 4,831,686          | -            | 4,426,693                             | 404,993                | 92%          |
| Warehouse and delivery personnel | 490,000            | 475,000            | -            | 438,833                               | 36,167                 | 92%          |
| Cooks                            | 2,800,000          | 3,000,000          | -            | 2,702,093                             | 297,907                | 90%          |
| Bus drivers                      | 5,985,000          | 5,985,000          | -            | 5,394,001                             | 590,999                | 90%          |
| Bonuses                          | 4,181,542          | 4,090,123          | -            | 3,926,391                             | 163,732                | 96%          |
| Training stipends                | 3,975,707          | 4,325,706          | -            | 3,563,921                             | 761,785                | 82%          |
| Overtime                         | 500,000            | 400,000            | -            | 392,595                               | 7,405                  | 98%          |
| Extra duty                       | 2,456,897          | 3,110,939          | -            | 2,826,045                             | 284,894                | 91%          |
| Total salaries                   | 252,888,694        | 262,573,131        | -            | 224,002,311                           | 38,570,820             | 85%          |
| Benefits                         |                    |                    |              |                                       |                        |              |
| Retirement                       | 51,704,544         | 52,171,095         | -            | 41,818,384                            | 10,352,711             | 80%          |
| Social Security                  | 19,051,131         | 19,494,050         | -            | 16,382,356                            | 3,111,694              | 84%          |
| Health, LTD, and life insurance  | 31,562,086         | 32,169,362         | -            | 26,983,227                            | 5,186,135              | 84%          |
| Other                            | 4,901,000          | 4,901,000          | -            | 5,205,176                             | (304,176)              | 106%         |
| Total benefits                   | 107,218,761        | 108,735,507        | -            | 90,389,143                            | 18,346,364             | 83%          |

# NEBO SCHOOL DISTRICT

## Financial Report

May 31, 2026

### ALL FUNDS

|                                        | FY2026                 |                        |                        |                                             |                              |                 |
|----------------------------------------|------------------------|------------------------|------------------------|---------------------------------------------|------------------------------|-----------------|
|                                        | Adopted<br>Budget      | Working<br>Budget      | Encumbrances           | Year to Date<br>Receipts or<br>Expenditures | Working<br>Budget<br>Balance | % Rec<br>or Exp |
| Purchased services                     |                        |                        |                        |                                             |                              |                 |
| Contracted Services                    | 48,714,438             | 53,204,794             | 3,847,782              | 47,782,529                                  | 1,574,483                    | 97%             |
| Training and Development               | 322,500                | 738,112                | 7,800                  | 464,790                                     | 265,522                      | 64%             |
| Travel                                 | 1,685,662              | 2,026,045              | 39,980                 | 1,241,612                                   | 744,453                      | 63%             |
| Communications                         | 487,500                | -                      | -                      | -                                           | -                            | 0%              |
| Utilities                              | 6,818,700              | 6,772,200              | 16,183                 | 6,198,810                                   | 557,207                      | 92%             |
| Indirect Costs                         | -                      | -                      | -                      | -                                           | -                            | 0%              |
| Other                                  | 20,383,540             | 14,449,808             | 395                    | 3,160,595                                   | 11,288,818                   | 22%             |
| Total Purchased Services               | 78,412,340             | 77,190,959             | 3,912,140              | 58,848,336                                  | 14,430,483                   | 81%             |
| Supplies and materials                 |                        |                        |                        |                                             |                              |                 |
| Supplies                               | 24,288,361             | 26,778,733             | 633,382                | 9,557,777                                   | 16,587,574                   | 38%             |
| Textbooks                              | 5,983,527              | 4,841,210              | 230,394                | 1,208,973                                   | 3,401,843                    | 30%             |
| Library and audio visual               | 1,008,529              | 1,315,151              | 1,164                  | 447,892                                     | 866,095                      | 34%             |
| Food                                   | 6,321,750              | 6,424,250              | 258,438                | 4,836,103                                   | 1,329,709                    | 79%             |
| Fuel                                   | 1,618,000              | 1,443,000              | -                      | 1,248,156                                   | 194,844                      | 86%             |
| Total supplies and materials           | 39,220,167             | 40,802,344             | 1,123,378              | 17,298,901                                  | 22,380,065                   | 42%             |
| Property                               |                        |                        |                        |                                             |                              |                 |
| Equipment                              | 13,526,541             | 28,357,421             | 4,035,711              | 16,173,961                                  | 8,147,749                    | 71%             |
| Property purchases                     | 1,500,000              | 15,000,000             | 57,406                 | 4,440                                       | 14,938,154                   | 0%              |
| Construction and improvements          | 90,160,462             | 112,939,481            | 21,429,015             | 72,299,329                                  | 19,211,137                   | 83%             |
| Total property                         | 105,187,003            | 156,296,902            | 25,522,132             | 88,477,730                                  | 42,297,040                   | 73%             |
| <b>Total expenditures</b>              | <b>582,926,965</b>     | <b>645,598,843</b>     | <b>30,557,650</b>      | <b>479,016,421</b>                          | <b>136,024,772</b>           | <b>79%</b>      |
| <b>Excess (deficiency) of revenues</b> | <b>6,605,689</b>       | <b>(45,638,655)</b>    | <b>(30,557,650)</b>    | <b>58,067,695</b>                           | <b>(73,148,700)</b>          | <b>11%</b>      |
| <b>Other sources (uses)</b>            |                        |                        |                        |                                             |                              |                 |
| Transfers in (out)                     | -                      | -                      | -                      | -                                           | -                            | 0%              |
| Bond sale proceeds                     | 10,000,000             | 10,000,000             | -                      | 10,000,000                                  | -                            | 100%            |
| Bond sale premiums (discounts)         | -                      | 282,456                | -                      | 282,456                                     | -                            | 100%            |
| Sale of assets                         | -                      | 930,000                | -                      | 1,050,225                                   | (120,225)                    | 113%            |
| Paying agent and bond issuance costs   | (75,000)               | (130,648)              | -                      | (116,148)                                   | (14,500)                     | 89%             |
| Principal                              | (46,440,860)           | (49,325,000)           | -                      | (49,325,000)                                | -                            | 100%            |
| Interest                               | (15,215,976)           | (15,388,198)           | -                      | (15,388,198)                                | -                            | 100%            |
| <b>Total other sources (uses)</b>      | <b>(51,731,836)</b>    | <b>(53,631,390)</b>    | <b>-</b>               | <b>(53,496,665)</b>                         | <b>(134,725)</b>             | <b>100%</b>     |
| <b>Net change in fund balance</b>      | <b>\$ (45,126,147)</b> | <b>\$ (99,270,045)</b> | <b>\$ (30,557,650)</b> | <b>\$ 4,571,030</b>                         | <b>\$ (73,283,425)</b>       |                 |

# NEBO SCHOOL DISTRICT

## Financial Report

May 31, 2026

### ALL FUNDS

|                                        | FY2026                |                       |              |                                             |                                                 |
|----------------------------------------|-----------------------|-----------------------|--------------|---------------------------------------------|-------------------------------------------------|
|                                        | Adopted<br>Budget     | Working<br>Budget     | Encumbrances | Year to Date<br>Receipts or<br>Expenditures | Working<br>Budget<br>Balance<br>% Rec<br>or Exp |
| <b>Fund balances - beginning</b>       |                       |                       |              |                                             |                                                 |
| Nonspendable                           | \$ 1,800,000          | \$ 2,765,678          |              |                                             |                                                 |
| Restricted                             | 15,999,388            | 17,906,039            |              |                                             |                                                 |
| Committed                              | 92,813,948            | 113,383,958           |              |                                             |                                                 |
| Assigned                               | 60,026,247            | 87,662,654            |              |                                             |                                                 |
| Unassigned                             | 37,915,568            | 38,017,172            |              |                                             |                                                 |
| <b>Total fund balances - beginning</b> | 208,555,151           | 259,735,501           |              |                                             |                                                 |
| <b>Fund balances - ending</b>          |                       |                       |              |                                             |                                                 |
| Nonspendable                           | 1,800,000             | 1,800,000             |              |                                             |                                                 |
| Restricted                             | 15,017,046            | 14,608,888            |              |                                             |                                                 |
| Committed                              | 51,737,146            | 40,121,197            |              |                                             |                                                 |
| Assigned                               | 55,954,761            | 64,838,611            |              |                                             |                                                 |
| Unassigned                             | 38,920,051            | 39,096,760            |              |                                             |                                                 |
| <b>Total fund balances - ending</b>    | <b>\$ 163,429,004</b> | <b>\$ 160,465,456</b> |              |                                             |                                                 |
|                                        |                       |                       |              | Percent of fiscal year expired:             | 92%                                             |
|                                        |                       |                       |              | Percent of school year expired:             | 100%                                            |

# NEBO SCHOOL DISTRICT

## Financial Report

May 31, 2026

### FY2026 WORKING BUDGET SUMMARY

|                                  | Fund 10,<br>General Fund | Fund 21,<br>Student<br>Activities Fund | Fund 23,<br>Non K-12<br>Programs Fund | Fund 26,<br>Pass-Through<br>Taxes Fund | Fund 31,<br>Debt Service<br>Fund | Fund 30, Capital<br>Projects Fund | Fund 50,<br>Child Nutrition<br>Fund | Total              |
|----------------------------------|--------------------------|----------------------------------------|---------------------------------------|----------------------------------------|----------------------------------|-----------------------------------|-------------------------------------|--------------------|
| <b>Revenues</b>                  |                          |                                        |                                       |                                        |                                  |                                   |                                     |                    |
| Local sources                    |                          |                                        |                                       |                                        |                                  |                                   |                                     |                    |
| Property taxes                   | \$ 81,159,499            | \$ -                                   | \$ 2,241,133                          | \$ 2,758,018                           | \$ 52,220,590                    | \$ 20,257,237                     | \$ -                                | \$ 158,636,477     |
| Interest income                  | 3,500,000                | 250,000                                | 75,000                                | -                                      | 500,000                          | 2,000,000                         | 500,000                             | 6,825,000          |
| Other local revenue              | 3,574,738                | 19,750,000                             | 770,000                               | -                                      | 5,000,000                        | 4,922,055                         | 4,025,000                           | 38,041,793         |
| Total local sources              | 88,234,237               | 20,000,000                             | 3,086,133                             | 2,758,018                              | 57,720,590                       | 27,179,292                        | 4,525,000                           | 203,503,270        |
| State sources                    | 360,948,659              | -                                      | 4,295,358                             | -                                      | -                                | 9,250,759                         | 3,123,055                           | 377,617,831        |
| Federal sources                  | 10,841,693               | -                                      | 747,394                               | -                                      | -                                | -                                 | 7,250,000                           | 18,839,087         |
| <b>Total revenues</b>            | <b>460,024,589</b>       | <b>20,000,000</b>                      | <b>8,128,885</b>                      | <b>2,758,018</b>                       | <b>57,720,590</b>                | <b>36,430,051</b>                 | <b>14,898,055</b>                   | <b>599,960,188</b> |
| <b>Expenditures</b>              |                          |                                        |                                       |                                        |                                  |                                   |                                     |                    |
| Salaries                         |                          |                                        |                                       |                                        |                                  |                                   |                                     |                    |
| Teachers                         | 132,557,194              | -                                      | 1,770,000                             | -                                      | -                                | -                                 | -                                   | 134,327,194        |
| Teachers on special assignment   | 17,345,586               | -                                      | 115,000                               | -                                      | -                                | -                                 | -                                   | 17,460,586         |
| Technicians                      | 19,539,563               | -                                      | 1,540,000                             | -                                      | -                                | -                                 | -                                   | 21,079,563         |
| Administrators                   | 12,744,584               | -                                      | -                                     | -                                      | -                                | -                                 | -                                   | 12,744,584         |
| Coordinators and managers        | 4,802,789                | -                                      | -                                     | -                                      | -                                | -                                 | 1,434,365                           | 6,237,154          |
| Secretaries and clerks           | 10,682,793               | -                                      | -                                     | -                                      | -                                | -                                 | 1,250,000                           | 11,932,793         |
| Media personnel                  | 1,969,400                | -                                      | -                                     | -                                      | -                                | -                                 | -                                   | 1,969,400          |
| Counselors                       | 8,810,775                | -                                      | -                                     | -                                      | -                                | -                                 | -                                   | 8,810,775          |
| Social workers and psychologists | 2,894,103                | -                                      | -                                     | -                                      | -                                | -                                 | -                                   | 2,894,103          |
| Health services personnel        | 7,196,400                | -                                      | -                                     | -                                      | -                                | -                                 | -                                   | 7,196,400          |
| Coaches and advisors             | 475,000                  | -                                      | 1,827,125                             | -                                      | -                                | -                                 | -                                   | 2,302,125          |
| Custodial personnel              | 9,400,000                | -                                      | -                                     | -                                      | -                                | -                                 | -                                   | 9,400,000          |
| Maintenance personnel            | 4,666,686                | -                                      | -                                     | -                                      | -                                | -                                 | 165,000                             | 4,831,686          |
| Warehouse and delivery personnel | 225,000                  | -                                      | -                                     | -                                      | -                                | -                                 | 250,000                             | 475,000            |
| Cooks                            | -                        | -                                      | -                                     | -                                      | -                                | -                                 | 3,000,000                           | 3,000,000          |
| Bus drivers                      | 5,985,000                | -                                      | -                                     | -                                      | -                                | -                                 | -                                   | 5,985,000          |
| Bonuses                          | 4,090,123                | -                                      | -                                     | -                                      | -                                | -                                 | -                                   | 4,090,123          |
| Training stipends                | 4,325,706                | -                                      | -                                     | -                                      | -                                | -                                 | -                                   | 4,325,706          |
| Overtime                         | 400,000                  | -                                      | -                                     | -                                      | -                                | -                                 | -                                   | 400,000            |
| Extra duty                       | 3,002,439                | -                                      | 108,500                               | -                                      | -                                | -                                 | -                                   | 3,110,939          |
| Total salaries                   | 251,113,141              | -                                      | 5,360,625                             | -                                      | -                                | -                                 | 6,099,365                           | 262,573,131        |
| Benefits                         |                          |                                        |                                       |                                        |                                  |                                   |                                     |                    |
| Retirement                       | 50,566,229               | -                                      | 904,866                               | -                                      | -                                | -                                 | 700,000                             | 52,171,095         |
| Social Security                  | 18,627,282               | -                                      | 401,768                               | -                                      | -                                | -                                 | 465,000                             | 19,494,050         |
| Health, LTD, and life insurance  | 31,459,248               | -                                      | 319,114                               | -                                      | -                                | -                                 | 391,000                             | 32,169,362         |
| Other                            | 4,741,000                | -                                      | -                                     | -                                      | -                                | -                                 | 160,000                             | 4,901,000          |
| Total benefits                   | 105,393,759              | -                                      | 1,625,748                             | -                                      | -                                | -                                 | 1,716,000                           | 108,735,507        |
| Purchased services               |                          |                                        |                                       |                                        |                                  |                                   |                                     |                    |
| Contracted Services              | 52,049,002               | -                                      | 138,292                               | -                                      | -                                | 205,000                           | 812,500                             | 53,204,794         |
| Training and Development         | 733,112                  | -                                      | -                                     | -                                      | -                                | -                                 | 5,000                               | 738,112            |
| Travel                           | 1,488,745                | 500,000                                | 17,300                                | -                                      | -                                | -                                 | 20,000                              | 2,026,045          |
| Communications                   | -                        | -                                      | -                                     | -                                      | -                                | -                                 | -                                   | -                  |
| Utilities                        | 6,760,200                | -                                      | 12,000                                | -                                      | -                                | -                                 | -                                   | 6,772,200          |
| Indirect Costs                   | (1,034,700)              | -                                      | 34,700                                | -                                      | -                                | -                                 | 1,000,000                           | -                  |
| Other                            | 10,933,311               | -                                      | 508,479                               | 2,758,018                              | -                                | -                                 | 250,000                             | 14,449,808         |
| Total Purchased Services         | 70,929,670               | 500,000                                | 710,771                               | 2,758,018                              | -                                | 205,000                           | 2,087,500                           | 77,190,959         |

# NEBO SCHOOL DISTRICT

## Financial Report

May 31, 2026

### FY2026 WORKING BUDGET SUMMARY

|                                      | Fund 10,<br>General Fund | Fund 21,<br>Student<br>Activities Fund | Fund 23,<br>Non K-12<br>Programs Fund | Fund 26,<br>Pass-Through<br>Taxes Fund | Fund 31,<br>Debt Service<br>Fund | Fund 30, Capital<br>Projects Fund | Fund 50,<br>Child Nutrition<br>Fund | Total                  |
|--------------------------------------|--------------------------|----------------------------------------|---------------------------------------|----------------------------------------|----------------------------------|-----------------------------------|-------------------------------------|------------------------|
| Supplies and Materials               |                          |                                        |                                       |                                        |                                  |                                   |                                     |                        |
| Supplies                             | 11,457,695               | 14,500,000                             | 196,038                               | -                                      | -                                | -                                 | 625,000                             | 26,778,733             |
| Textbooks                            | 2,333,710                | 2,500,000                              | 7,500                                 | -                                      | -                                | -                                 | -                                   | 4,841,210              |
| Library and Audio Visual             | 815,151                  | 500,000                                | -                                     | -                                      | -                                | -                                 | -                                   | 1,315,151              |
| Food                                 | 168,750                  | -                                      | 500                                   | -                                      | -                                | -                                 | 6,255,000                           | 6,424,250              |
| Fuel                                 | 1,423,000                | -                                      | 5,000                                 | -                                      | -                                | -                                 | 15,000                              | 1,443,000              |
| Total Supplies and Materials         | 16,198,306               | 17,500,000                             | 209,038                               | -                                      | -                                | -                                 | 6,895,000                           | 40,802,344             |
| Fuel                                 |                          |                                        |                                       |                                        |                                  |                                   |                                     |                        |
| Property                             |                          |                                        |                                       |                                        |                                  |                                   |                                     |                        |
| Equipment                            | 17,996,387               | 2,000,000                              | 20,000                                | -                                      | 5,000,000                        | 3,217,979                         | 123,055                             | 28,357,421             |
| Total supplies and materials         | -                        | -                                      | -                                     | -                                      | -                                | 15,000,000                        | -                                   | 15,000,000             |
| Construction and Improvements        | 500,000                  | -                                      | -                                     | -                                      | -                                | 112,439,481                       | -                                   | 112,939,481            |
| Total Property                       | 18,496,387               | 2,000,000                              | 20,000                                | -                                      | 5,000,000                        | 130,657,460                       | 123,055                             | 156,296,902            |
| <b>Total expenditures</b>            | <b>462,131,263</b>       | <b>20,000,000</b>                      | <b>7,926,182</b>                      | <b>2,758,018</b>                       | <b>5,000,000</b>                 | <b>130,862,460</b>                | <b>16,920,920</b>                   | <b>645,598,843</b>     |
| Excess (deficiency) of revenues      | (2,106,674)              | -                                      | 202,703                               | -                                      | 52,720,590                       | (94,432,409)                      | (2,022,865)                         | (45,638,655)           |
| Other sources (uses)                 |                          |                                        |                                       |                                        |                                  |                                   |                                     |                        |
| Transfers in (out)                   | (20,169,569)             | -                                      | (350,803)                             | -                                      | -                                | 20,520,372                        | -                                   | -                      |
| Bond sale proceeds                   | -                        | -                                      | -                                     | -                                      | -                                | 10,000,000                        | -                                   | 10,000,000             |
| Bond sale premiums (discounts)       | -                        | -                                      | -                                     | -                                      | -                                | 282,456                           | -                                   | 282,456                |
| Payments to bond escrow agent        | -                        | -                                      | -                                     | -                                      | -                                | -                                 | -                                   | -                      |
| Sale of assets                       | 200,000                  | -                                      | -                                     | -                                      | -                                | 730,000                           | -                                   | 930,000                |
| Paying agent and bond issuance costs | -                        | -                                      | -                                     | -                                      | (25,000)                         | (105,648)                         | -                                   | (130,648)              |
| Principal                            | -                        | -                                      | -                                     | -                                      | (42,235,000)                     | (7,090,000)                       | -                                   | (49,325,000)           |
| Interest                             | -                        | -                                      | -                                     | -                                      | (9,971,360)                      | (5,416,838)                       | -                                   | (15,388,198)           |
| Total other sources (uses)           | (19,969,569)             | -                                      | (350,803)                             | -                                      | (52,231,360)                     | 18,920,342                        | -                                   | (53,631,390)           |
| <b>Net change in fund balance</b>    | <b>\$ (22,076,243)</b>   | <b>\$ -</b>                            | <b>\$ (148,100)</b>                   | <b>\$ -</b>                            | <b>\$ 489,230</b>                | <b>\$ (75,512,067)</b>            | <b>\$ (2,022,865)</b>               | <b>\$ (99,270,045)</b> |
| <b>Fund balances - beginning</b>     |                          |                                        |                                       |                                        |                                  |                                   |                                     |                        |
| Nonspendable                         | \$ 1,831,788             | \$ -                                   | \$ -                                  | \$ -                                   | \$ -                             | \$ 319,706                        | \$ 614,184                          | \$ 2,765,678           |
| Restricted                           | -                        | -                                      | 4,053,537                             | -                                      | 1,234,011                        | 1,729,600                         | 10,888,891                          | 17,906,039             |
| Committed                            | 19,000,000               | -                                      | -                                     | -                                      | -                                | 94,383,958                        | -                                   | 113,383,958            |
| Assigned                             | 74,735,805               | 12,926,849                             | -                                     | -                                      | -                                | -                                 | -                                   | 87,662,654             |
| Unassigned                           | 38,017,172               | -                                      | -                                     | -                                      | -                                | -                                 | -                                   | 38,017,172             |
| Total fund balances - beginning      | 133,584,765              | 12,926,849                             | 4,053,537                             | -                                      | 1,234,011                        | 96,433,264                        | 11,503,075                          | 259,735,501            |
| <b>Fund balances - ending</b>        |                          |                                        |                                       |                                        |                                  |                                   |                                     |                        |
| Nonspendable                         | 1,000,000                | -                                      | -                                     | -                                      | -                                | 300,000                           | 500,000                             | 1,800,000              |
| Restricted                           | -                        | -                                      | 3,905,437                             | -                                      | 1,723,241                        | -                                 | 8,980,210                           | 14,608,888             |
| Committed                            | 19,500,000               | -                                      | -                                     | -                                      | -                                | 20,621,197                        | -                                   | 40,121,197             |
| Assigned                             | 51,911,762               | 12,926,849                             | -                                     | -                                      | -                                | -                                 | -                                   | 64,838,611             |
| Unassigned                           | 39,096,760               | -                                      | -                                     | -                                      | -                                | -                                 | -                                   | 39,096,760             |
| Total fund balances - ending         | \$ 111,508,522           | \$ 12,926,849                          | \$ 3,905,437                          | \$ -                                   | \$ 1,723,241                     | \$ 20,921,197                     | \$ 9,480,210                        | \$ 160,465,456         |

# Nebo School District

## CHECK SUMMARY

May 2026

| Check No | Account Payment Amount | Check Date | Vendor Name                              | Account With Description                                          |
|----------|------------------------|------------|------------------------------------------|-------------------------------------------------------------------|
| 00215915 | 206.00                 | 05/13/26   | 5 STAR INTERPRETING, LLC                 | 10-012-26-1013-2500-326 - Contracted Services for Parents         |
| 00215916 | 2,799.00               | 05/13/26   | 95 PERCENT GROUP INC                     | 10-168-26-1300-1000-734 - Technology Hardware                     |
| 00216146 | 3,195.00               | 05/21/26   | 95 PERCENT GROUP INC                     | 10-044-26-1201-1000-641 - Textbooks                               |
| 00216147 | 5,252.00               | 05/21/26   | ABS ARCHITECTURAL BUILDING SUPPLY        | 10-712-26-6150-4500-724 - Site Improvements                       |
| 00216147 | 1,475.00               | 05/21/26   | ABS ARCHITECTURAL BUILDING SUPPLY        | 30-119-26-1475-2600-722 - Carpentry Improvements                  |
| 00216147 | 318.00                 | 05/21/26   | ABS ARCHITECTURAL BUILDING SUPPLY        | 30-315-26-1475-2600-722 - Carpentry Improvements                  |
| 00215807 | 38.50                  | 05/06/26   | ADAMS, HEATHER                           | 50-702-26-8001-1610-900 - Student Sales                           |
| 00216024 | 2,933.49               | 05/13/26   | ADORAMA CAMERA INC                       | 10-060-26-6945-2200-611 - Supplies                                |
| 00216032 | 365.50                 | 05/19/26   | ADORAMA CAMERA INC                       | 10-060-26-6945-2200-611 - Supplies                                |
| 00013955 | 83.87                  | 05/13/26   | ADVANCE AUTO PARTS (PAYSON)              | 10-055-26-1180-2700-683 - Repair Parts                            |
| 00013974 | 17.04                  | 05/21/26   | ADVANCE AUTO PARTS (PAYSON)              | 10-055-26-1180-2700-683 - Repair Parts                            |
| 00216033 | 1,458.00               | 05/19/26   | ADVANCED CPR TRAINING LLC                | 10-830-26-3210-1000-325 - Contracted Services                     |
| 00215917 | 1,453.95               | 05/13/26   | ADVANCED LEARNING CENTER                 | 10-747-26-1044-1000-611 - School Reimbursable P-Card Transactions |
| 00216210 | 400.00                 | 05/27/26   | ADVANCED LEARNING CENTER                 | 10-747-26-6906-1000-611 - Supplies                                |
| 00215918 | 1,407.00               | 05/13/26   | AGGIE SUPPLY                             | 10-060-26-6960-2200-611 - Supplies                                |
| 00216148 | 42.50                  | 05/21/26   | AGUADO, MARIA                            | 50-712-26-8001-1610-900 - Student Sales                           |
| 00215808 | 663.78                 | 05/06/26   | ALPINA LEGAL                             | 10-26-9553 - Garnishments Payable                                 |
| 00216034 | 14,000.00              | 05/19/26   | AMAJ LLC                                 | 10-830-26-5644-2200-325 - Contracted Services                     |
| 00216149 | 7,235.02               | 05/21/26   | AMAZING CARE HOME HEALTH SERVICES        | 10-044-26-1201-1000-325 - Contracted Services                     |
| 00215809 | 446.30                 | 05/06/26   | AMERICAN SIGN LANGUAGE COMMUNICATION LLC | 10-012-26-1013-2500-326 - Contracted Services for Parents         |
| 00215919 | 4,710.00               | 05/13/26   | AM-PM KEYS                               | 10-055-26-1180-2700-615 - Bus Shop Supplies                       |
| 00215920 | 56.12                  | 05/13/26   | ANDERSEN, GARRETT                        | 10-042-26-1057-2500-581 - Travel                                  |
| 00216211 | 20.00                  | 05/27/26   | ANDERSON, RASHELL                        | 50-708-26-8001-1610-900 - Student Sales                           |
| 00215810 | 182.17                 | 05/06/26   | ANTONINO, KANDICE                        | 10-057-26-1054-2200-581 - Travel                                  |
| 00215771 | 599.00                 | 05/01/26   | APPLE COMPUTER INC                       | 10-042-26-1057-1000-731 - Equipment                               |
| 00215811 | 998.00                 | 05/06/26   | APPLE COMPUTER INC                       | 10-042-26-1057-1000-731 - Equipment                               |
| 00215889 | 749.00                 | 05/08/26   | APPLE COMPUTER INC                       | 10-380-26-1043-1000-731 - Equipment                               |
| 00215921 | 599.00                 | 05/13/26   | APPLE COMPUTER INC                       | 10-042-26-1057-1000-731 - Equipment                               |
| 00215921 | 329.00                 | 05/13/26   | APPLE COMPUTER INC                       | 10-044-26-1201-1000-731 - Equipment                               |

# Nebo School District

## CHECK SUMMARY

May 2026

| Check No | Account Payment Amount | Check Date | Vendor Name             | Account With Description                                  |
|----------|------------------------|------------|-------------------------|-----------------------------------------------------------|
| 00215921 | 1,599.00               | 05/13/26   | APPLE COMPUTER INC      | 10-057-26-5790-2200-731 - Equipment                       |
| 00216035 | 599.00                 | 05/19/26   | APPLE COMPUTER INC      | 10-042-26-1057-1000-731 - Equipment                       |
| 00216035 | 999.00                 | 05/19/26   | APPLE COMPUTER INC      | 10-158-26-1043-1000-731 - Equipment                       |
| 00216035 | 999.00                 | 05/19/26   | APPLE COMPUTER INC      | 10-171-26-1325-1000-734 - Technology Hardware             |
| 00216035 | 749.00                 | 05/19/26   | APPLE COMPUTER INC      | 10-424-26-1042-1000-731 - Equipment                       |
| 00216035 | 1,599.00               | 05/19/26   | APPLE COMPUTER INC      | 10-706-26-1042-1000-731 - Equipment                       |
| 00216150 | 599.00                 | 05/21/26   | APPLE COMPUTER INC      | 10-042-26-1057-1000-731 - Equipment                       |
| 00216150 | 749.00                 | 05/21/26   | APPLE COMPUTER INC      | 10-171-26-1325-1000-734 - Technology Hardware             |
| 00216150 | 1,799.00               | 05/21/26   | APPLE COMPUTER INC      | 30-042-26-1057-1000-731 - School Staff Equipment Rotation |
| 00216212 | 599.00                 | 05/27/26   | APPLE COMPUTER INC      | 10-044-26-1201-1000-731 - Equipment                       |
| 00216212 | 899.00                 | 05/27/26   | APPLE COMPUTER INC      | 10-141-26-1300-1000-731 - Equipment                       |
| 00216212 | 7,564.00               | 05/27/26   | APPLE COMPUTER INC      | 10-156-26-1300-1000-734 - Technology Hardware             |
| 00216212 | 2,499.00               | 05/27/26   | APPLE COMPUTER INC      | 10-170-26-1043-1000-731 - Equipment                       |
| 00216212 | 549.00                 | 05/27/26   | APPLE COMPUTER INC      | 10-172-26-1300-1000-734 - Technology Hardware             |
| 00216212 | 599.00                 | 05/27/26   | APPLE COMPUTER INC      | 10-712-26-6200-1000-731 - Equipment                       |
| 00215922 | 1,400.00               | 05/13/26   | APPLE VALLEY ELEMENTARY | 10-102-26-1041-1990-900 - Reimbursements from School      |
| 00216213 | 115.50                 | 05/27/26   | ARCE, JENNELL           | 50-712-26-8001-1610-900 - Student Sales                   |
| 00215812 | 2,111.73               | 05/06/26   | ARNOLD MACHINERY CO     | 10-055-26-1180-2700-440 - Equipment Repair Services       |
| 00215887 | 15,870.00              | 05/06/26   | A TOUCH OF CLASS INC    | 50-077-26-8001-3100-325 - Contracted Services             |
| 00215923 | 101.92                 | 05/13/26   | AT&T CORP               | 10-044-26-1187-2600-530 - Cell Phone Services             |
| 00215923 | 43.73                  | 05/13/26   | AT&T CORP               | 10-050-26-1187-2600-530 - Cell Phone Services             |
| 00215923 | 140.18                 | 05/13/26   | AT&T CORP               | 10-066-26-1187-2600-530 - Cell Phone Services             |
| 00215923 | 8,800.00               | 05/13/26   | AT&T CORP               | 10-26-9536 - Mobile Phones Payable                        |
| 00215923 | 43.73                  | 05/13/26   | AT&T CORP               | 10-702-26-1187-2600-530 - Cell Phone Services             |
| 00215923 | 43.73                  | 05/13/26   | AT&T CORP               | 10-712-26-1187-2600-530 - Cell Phone Services             |
| 00215923 | 43.73                  | 05/13/26   | AT&T CORP               | 10-720-26-1187-2600-530 - Cell Phone Services             |
| 00215923 | -1,555.77              | 05/13/26   | AT&T CORP               | 10-830-26-1187-2600-530 - Cell Phone Services             |
| 00215890 | 1,086.88               | 05/08/26   | AT&T WIRELESS           | 10-830-26-1184-2600-531 - Communication Services          |
| 00216214 | 49.50                  | 05/27/26   | ATWOOD, ASHLEY          | 50-706-26-8001-1610-900 - Student Sales                   |

# Nebo School District

## CHECK SUMMARY

May 2026

| Check No | Account Payment Amount | Check Date | Vendor Name                  | Account With Description                                           |
|----------|------------------------|------------|------------------------------|--------------------------------------------------------------------|
| 00215772 | 1,455.83               | 05/01/26   | AUDIO ENHANCEMENT, INC       | 10-143-26-1325-1000-734 - Technology Hardware                      |
| 00215891 | 1,245.08               | 05/08/26   | AUDIO ENHANCEMENT, INC       | 10-104-26-1300-1000-734 - Technology Hardware                      |
| 00215891 | -159.60                | 05/08/26   | AUDIO ENHANCEMENT, INC       | 10-424-26-1043-1000-731 - Equipment                                |
| 00216216 | 500.00                 | 05/27/26   | AUDIO VISIONS MOBILE DJ      | 10-060-26-6960-1000-611 - Supplies                                 |
| 00216215 | 7.50                   | 05/27/26   | AU, MELISSA                  | 50-708-26-8001-1610-900 - Student Sales                            |
| 00216217 | 22.50                  | 05/27/26   | AVERETT, DEB                 | 50-702-26-8001-1610-900 - Student Sales                            |
| 00215924 | 64.00                  | 05/13/26   | AXISPLUS BENEFITS            | 10-26-9552 - Flex Spending Payable                                 |
| 00216218 | 9.50                   | 05/27/26   | BACKLUND, TONIA              | 50-702-26-8001-1610-900 - Student Sales                            |
| 00216036 | 688.73                 | 05/19/26   | BARNETT ELEMENTARY SCHOOL    | 10-104-26-1035-1000-731 - Equipment                                |
| 00215773 | 10,363.20              | 05/01/26   | BASIC CONVENIENCE FOODS INC  | 10-26-8140 - Inventory                                             |
| 00215925 | 650.00                 | 05/13/26   | BATEMAN, RICHARD             | 10-057-26-1094-2200-325 - Contracted Services                      |
| 00215813 | 65.87                  | 05/06/26   | BATES, ANGELA LEIGH          | 10-060-26-6911-2200-330 - Training and Development                 |
| 00215813 | 100.52                 | 05/06/26   | BATES, ANGELA LEIGH          | 10-060-26-6911-2200-581 - Travel                                   |
| 00013969 | 751.88                 | 05/19/26   | BATTERY SYSTEMS              | 10-424-26-1185-2600-440 - Equipment Repair and Inspection Services |
| 00013975 | 751.88                 | 05/21/26   | BATTERY SYSTEMS              | 10-066-26-1185-2600-440 - Equipment Repair and Inspection Services |
| 00013975 | 751.88                 | 05/21/26   | BATTERY SYSTEMS              | 10-345-26-1185-2600-440 - Equipment Repair and Inspection Services |
| 00013975 | 751.88                 | 05/21/26   | BATTERY SYSTEMS              | 10-360-26-1185-2600-440 - Equipment Repair and Inspection Services |
| 00215814 | 429.00                 | 05/06/26   | BEAUTIFUL MIND TUTORING, LLC | 10-044-26-1201-1000-325 - Contracted Services                      |
| 00216219 | 44.85                  | 05/27/26   | BECK, MELISSA                | 50-708-26-8001-1610-900 - Student Sales                            |
| 00216220 | 72.00                  | 05/27/26   | BECK, SERENA                 | 50-708-26-8001-1610-900 - Student Sales                            |
| 00216221 | 56.50                  | 05/27/26   | BECKSTRAND, KIM              | 50-702-26-8001-1610-900 - Student Sales                            |
| 00013939 | 143.15                 | 05/01/26   | BELL JANITORIAL SUPPLY LC    | 10-26-8140 - Inventory                                             |
| 00013942 | 429.46                 | 05/06/26   | BELL JANITORIAL SUPPLY LC    | 10-26-8140 - Inventory                                             |
| 00013956 | 14,152.16              | 05/13/26   | BELL JANITORIAL SUPPLY LC    | 10-712-26-1046-1000-731 - Equipment                                |
| 00013984 | 144.96                 | 05/27/26   | BELL JANITORIAL SUPPLY LC    | 10-712-26-1046-1000-731 - Equipment                                |
| 00216151 | 48.50                  | 05/21/26   | BENSON, KYRA EBERHARD        | 50-702-26-8001-1610-900 - Student Sales                            |
| 00216222 | 19.20                  | 05/27/26   | BERRIO, ANGELA               | 50-706-26-8001-1610-900 - Student Sales                            |
| 00215926 | 1,000.00               | 05/13/26   | BEST DEAL CONTAINERS LLC     | 30-019-26-1193-4200-724 - Site Improvements                        |
| 00216037 | 638.00                 | 05/19/26   | BIG PAPA'S BBQ, LLC          | 10-051-26-1051-2300-611 - Supplies                                 |

# Nebo School District

## CHECK SUMMARY

May 2026

| Check No | Account Payment Amount | Check Date | Vendor Name                         | Account With Description                              |
|----------|------------------------|------------|-------------------------------------|-------------------------------------------------------|
| 00216038 | 13.12                  | 05/19/26   | BLAZZARD, CHRISTINE FORD            | 10-060-26-6520-2200-581 - Travel                      |
| 00215927 | 14,955.52              | 05/13/26   | BLOMQUIST HALE CONSULTING GROUP INC | 10-015-26-1015-2200-290 - Employee Assistance Program |
| 00013940 | 582.00                 | 05/01/26   | BLUEFIN OFFICE GROUP LLC            | 10-26-8140 - Inventory                                |
| 00013943 | 5,135.60               | 05/06/26   | BLUEFIN OFFICE GROUP LLC            | 10-26-8140 - Inventory                                |
| 00215928 | 1,129.00               | 05/13/26   | BLUUM USA, INC.                     | 10-345-26-1300-1000-734 - Technology Hardware         |
| 00215928 | 1,129.00               | 05/13/26   | BLUUM USA, INC.                     | 10-345-26-1325-1000-731 - Equipment                   |
| 00215928 | 4,516.00               | 05/13/26   | BLUUM USA, INC.                     | 30-830-26-1445-1000-734 - Technology Hardware         |
| 00215815 | 102.03                 | 05/06/26   | BORDER STATES                       | 10-416-26-1185-2600-673 - Electrical Materials        |
| 00215815 | 55.27                  | 05/06/26   | BORDER STATES                       | 10-712-26-6150-4500-724 - Site Improvements           |
| 00215929 | 53.22                  | 05/13/26   | BORDER STATES                       | 10-066-26-1185-2600-673 - Electrical Materials        |
| 00216025 | 129.52                 | 05/14/26   | BORDER STATES                       | 10-830-26-5622-1000-731 - Equipment                   |
| 00216152 | 102.92                 | 05/21/26   | BORDER STATES                       | 10-830-26-5622-1000-731 - Equipment                   |
| 00215774 | 78.23                  | 05/01/26   | BOSONE, KACIE                       | 10-015-26-1015-2500-581 - Travel                      |
| 00215816 | 152.40                 | 05/06/26   | BOWN, CANDACE L                     | 10-044-26-1201-2200-581 - Travel                      |
| 00216223 | 46.00                  | 05/27/26   | BOWN, MARYLOU                       | 50-708-26-8001-1610-900 - Student Sales               |
| 00216224 | 6.20                   | 05/27/26   | BRADFORD, JEN                       | 50-708-26-8001-1610-900 - Student Sales               |
| 00216039 | 255.34                 | 05/19/26   | BRADFORD, TODD                      | 10-057-26-1054-2200-581 - Travel                      |
| 00216225 | 236.50                 | 05/27/26   | BRADSHAW, SHEA HALL                 | 10-702-26-1043-2400-581 - Travel - Shea Bradshaw      |
| 00215775 | 55.65                  | 05/01/26   | BRADYPLUS COMPANY                   | 10-118-26-1043-2600-614 - Custodial Supplies          |
| 00215775 | 14.57                  | 05/01/26   | BRADYPLUS COMPANY                   | 10-119-26-1043-2600-614 - Custodial Supplies          |
| 00215775 | 25.90                  | 05/01/26   | BRADYPLUS COMPANY                   | 10-158-26-1043-2600-614 - Custodial Supplies          |
| 00215775 | 27.52                  | 05/01/26   | BRADYPLUS COMPANY                   | 10-180-26-1043-2600-614 - Custodial Supplies          |
| 00215775 | 25.90                  | 05/01/26   | BRADYPLUS COMPANY                   | 10-184-26-1043-2600-614 - Custodial Supplies          |
| 00215775 | 12,929.10              | 05/01/26   | BRADYPLUS COMPANY                   | 10-26-8140 - Inventory                                |
| 00215775 | 12.95                  | 05/01/26   | BRADYPLUS COMPANY                   | 10-416-26-1043-2600-614 - Custodial Supplies          |
| 00215775 | 459.20                 | 05/01/26   | BRADYPLUS COMPANY                   | 10-704-26-1043-2600-614 - Custodial Supplies          |
| 00215817 | 8,715.50               | 05/06/26   | BRADYPLUS COMPANY                   | 10-26-8140 - Inventory                                |
| 00215930 | 5,824.10               | 05/13/26   | BRADYPLUS COMPANY                   | 10-26-8140 - Inventory                                |
| 00216040 | 2,780.80               | 05/19/26   | BRADYPLUS COMPANY                   | 10-26-8140 - Inventory                                |

# Nebo School District

## CHECK SUMMARY

May 2026

| Check No | Account Payment Amount | Check Date | Vendor Name                  | Account With Description                            |
|----------|------------------------|------------|------------------------------|-----------------------------------------------------|
| 00216226 | 35.80                  | 05/27/26   | BRAY, APRIL                  | 50-706-26-8001-1610-900 - Student Sales             |
| 00215818 | 49,935.61              | 05/06/26   | BRIDGESOURCE, LLC.           | 10-055-26-1180-2700-627 - Diesel Fuel (Tank)        |
| 00215818 | 26,638.10              | 05/06/26   | BRIDGESOURCE, LLC.           | 10-065-26-1180-2700-627 - Diesel Fuel (Tank)        |
| 00216041 | 42,973.22              | 05/19/26   | BRIDGESOURCE, LLC.           | 10-055-26-1180-2700-627 - Diesel Fuel (Tank)        |
| 00216041 | 12,373.30              | 05/19/26   | BRIDGESOURCE, LLC.           | 10-065-26-1180-2700-627 - Diesel Fuel (Tank)        |
| 00216153 | 16.80                  | 05/21/26   | BRINKERHOFF, TAMMY           | 50-706-26-8001-1610-900 - Student Sales             |
| 00216042 | 86.42                  | 05/19/26   | BROCKBANK, LAURA             | 10-057-26-5790-2200-581 - Travel                    |
| 00216227 | 87.50                  | 05/27/26   | BROWN, ASHER BRIAN           | 10-060-26-6600-1000-560 - Tuition                   |
| 00215931 | 256.36                 | 05/13/26   | BROWN, CHRISTINE ANN         | 10-057-26-1094-2200-581 - Travel                    |
| 00216154 | 30.00                  | 05/21/26   | BROWN, KARIN                 | 50-712-26-8001-1610-900 - Student Sales             |
| 00215776 | 153.04                 | 05/01/26   | BRYSON SALES & SERVICE, INC  | 10-055-26-1180-2700-683 - Repair Parts              |
| 00215819 | 452.43                 | 05/06/26   | BRYSON SALES & SERVICE, INC  | 10-055-26-1180-2700-683 - Repair Parts              |
| 00215892 | 2,324.44               | 05/08/26   | BRYSON SALES & SERVICE, INC  | 10-055-26-1180-2700-683 - Repair Parts              |
| 00215932 | 349.68                 | 05/13/26   | BRYSON SALES & SERVICE, INC  | 10-055-26-1180-2700-683 - Repair Parts              |
| 00216043 | 1,358.16               | 05/19/26   | BRYSON SALES & SERVICE, INC  | 10-055-26-1180-2700-683 - Repair Parts              |
| 00216155 | 443.95                 | 05/21/26   | BRYSON SALES & SERVICE, INC  | 10-055-26-1180-2700-683 - Repair Parts              |
| 00216228 | 2,956.73               | 05/27/26   | BRYSON SALES & SERVICE, INC  | 10-055-26-1180-2700-440 - Equipment Repair Services |
| 00216228 | 3,787.81               | 05/27/26   | BRYSON SALES & SERVICE, INC  | 10-055-26-1180-2700-683 - Repair Parts              |
| 00216156 | 18,424.04              | 05/21/26   | BSN SPORTS, LLC              | 10-706-26-1042-1000-611 - Supplies                  |
| 00216229 | 715,350.00             | 05/27/26   | BUD MAHAS CONSTRUCTION INC   | 30-702-26-1465-4500-460 - Contractor Services       |
| 00216229 | 703,950.00             | 05/27/26   | BUD MAHAS CONSTRUCTION INC   | 30-706-26-1465-4500-460 - Contractor Services       |
| 00215777 | 48.00                  | 05/01/26   | BUFFO TERMITE & PEST CONTROL | 10-747-26-1043-1000-611 - Supplies                  |
| 00215777 | 22,672.12              | 05/01/26   | BUFFO TERMITE & PEST CONTROL | 30-830-26-1193-4500-325 - Contracted Services       |
| 00215777 | 50.00                  | 05/01/26   | BUFFO TERMITE & PEST CONTROL | 50-077-26-8001-3100-434 - Pest Control              |
| 00215820 | 93.00                  | 05/06/26   | BUFFO TERMITE & PEST CONTROL | 50-077-26-8001-3100-434 - Pest Control              |
| 00215893 | 140.00                 | 05/08/26   | BUFFO TERMITE & PEST CONTROL | 50-077-26-8001-3100-434 - Pest Control              |
| 00215933 | 48.00                  | 05/13/26   | BUFFO TERMITE & PEST CONTROL | 10-747-26-1043-1000-611 - Supplies                  |
| 00215933 | 134.00                 | 05/13/26   | BUFFO TERMITE & PEST CONTROL | 50-077-26-8001-3100-434 - Pest Control              |
| 00216044 | 196.00                 | 05/19/26   | BUFFO TERMITE & PEST CONTROL | 50-077-26-8001-3100-434 - Pest Control              |

# Nebo School District

## CHECK SUMMARY

May 2026

| Check No | Account Payment Amount | Check Date | Vendor Name                        | Account With Description                         |
|----------|------------------------|------------|------------------------------------|--------------------------------------------------|
| 00216045 | 8,765.25               | 05/19/26   | BUILDING CONTROLS & SOLUTIONS      | 30-830-26-1465-4500-731 - Equipment              |
| 00216230 | 22.00                  | 05/27/26   | BUNKER, JENNIFER                   | 50-702-26-8001-1610-900 - Student Sales          |
| 00216231 | 17.00                  | 05/27/26   | BURDSAL, LISA                      | 50-708-26-8001-1610-900 - Student Sales          |
| 00216157 | 35.00                  | 05/21/26   | BUTLER, KRISTINE                   | 50-706-26-8001-1610-900 - Student Sales          |
| 00216232 | 81.50                  | 05/27/26   | CALDWELL, EMILY                    | 50-706-26-8001-1610-900 - Student Sales          |
| 00215821 | 890.00                 | 05/06/26   | CALIFORNIA STATE DISBURSEMENT UNIT | 10-26-9553 - Garnishments Payable                |
| 00216233 | 87.50                  | 05/27/26   | CARR, DRAKE                        | 10-060-26-6600-1000-560 - Tuition                |
| 00216158 | 294.27                 | 05/21/26   | CARTER'S GLASS LLC                 | 10-156-26-1185-2600-678 - Glass Materials        |
| 00216234 | 50.00                  | 05/27/26   | CARTER, TRISHA                     | 50-706-26-8001-1610-900 - Student Sales          |
| 00216235 | 12.00                  | 05/27/26   | CASTANEDA, MARIA                   | 50-712-26-8001-1610-900 - Student Sales          |
| 00216046 | 13,900.00              | 05/19/26   | CENERGISTIC LLC                    | 10-050-26-1183-2600-325 - Contracted Services    |
| 00216047 | 21.75                  | 05/19/26   | CENTRACOM                          | 10-100-26-1184-2600-531 - Communication Services |
| 00216047 | 40.75                  | 05/19/26   | CENTRACOM                          | 10-102-26-1184-2600-531 - Communication Services |
| 00216047 | 14.50                  | 05/19/26   | CENTRACOM                          | 10-104-26-1184-2600-531 - Communication Services |
| 00216047 | 19.50                  | 05/19/26   | CENTRACOM                          | 10-108-26-1184-2600-531 - Communication Services |
| 00216047 | 29.00                  | 05/19/26   | CENTRACOM                          | 10-112-26-1184-2600-531 - Communication Services |
| 00216047 | 21.75                  | 05/19/26   | CENTRACOM                          | 10-116-26-1184-2600-531 - Communication Services |
| 00216047 | 29.00                  | 05/19/26   | CENTRACOM                          | 10-117-26-1184-2600-531 - Communication Services |
| 00216047 | 58.00                  | 05/19/26   | CENTRACOM                          | 10-118-26-1184-2600-531 - Communication Services |
| 00216047 | 21.75                  | 05/19/26   | CENTRACOM                          | 10-119-26-1184-2600-531 - Communication Services |
| 00216047 | 330.65                 | 05/19/26   | CENTRACOM                          | 10-120-26-1184-2600-531 - Communication Services |
| 00216047 | 57.88                  | 05/19/26   | CENTRACOM                          | 10-130-26-1184-2600-531 - Communication Services |
| 00216047 | 14.50                  | 05/19/26   | CENTRACOM                          | 10-136-26-1184-2600-531 - Communication Services |
| 00216047 | 145.00                 | 05/19/26   | CENTRACOM                          | 10-138-26-1184-2600-531 - Communication Services |
| 00216047 | 21.75                  | 05/19/26   | CENTRACOM                          | 10-140-26-1184-2600-531 - Communication Services |
| 00216047 | 7.25                   | 05/19/26   | CENTRACOM                          | 10-141-26-1184-2600-531 - Communication Services |
| 00216047 | 21.75                  | 05/19/26   | CENTRACOM                          | 10-142-26-1184-2600-531 - Communication Services |
| 00216047 | 21.75                  | 05/19/26   | CENTRACOM                          | 10-143-26-1184-2600-531 - Communication Services |
| 00216047 | 21.75                  | 05/19/26   | CENTRACOM                          | 10-144-26-1184-2600-531 - Communication Services |

# Nebo School District

## CHECK SUMMARY

May 2026

| Check No | Account Payment Amount | Check Date | Vendor Name | Account With Description                         |
|----------|------------------------|------------|-------------|--------------------------------------------------|
| 00216047 | 34.00                  | 05/19/26   | CENTRACOM   | 10-148-26-1184-2600-531 - Communication Services |
| 00216047 | 29.00                  | 05/19/26   | CENTRACOM   | 10-156-26-1184-2600-531 - Communication Services |
| 00216047 | 12.25                  | 05/19/26   | CENTRACOM   | 10-158-26-1184-2600-531 - Communication Services |
| 00216047 | 21.75                  | 05/19/26   | CENTRACOM   | 10-160-26-1184-2600-531 - Communication Services |
| 00216047 | 26.75                  | 05/19/26   | CENTRACOM   | 10-164-26-1184-2600-531 - Communication Services |
| 00216047 | 21.75                  | 05/19/26   | CENTRACOM   | 10-168-26-1184-2600-531 - Communication Services |
| 00216047 | 145.00                 | 05/19/26   | CENTRACOM   | 10-169-26-1184-2600-531 - Communication Services |
| 00216047 | 58.00                  | 05/19/26   | CENTRACOM   | 10-170-26-1184-2600-531 - Communication Services |
| 00216047 | 40.13                  | 05/19/26   | CENTRACOM   | 10-171-26-1184-2600-531 - Communication Services |
| 00216047 | 36.25                  | 05/19/26   | CENTRACOM   | 10-172-26-1184-2600-531 - Communication Services |
| 00216047 | 43.50                  | 05/19/26   | CENTRACOM   | 10-180-26-1184-2600-531 - Communication Services |
| 00216047 | 36.25                  | 05/19/26   | CENTRACOM   | 10-184-26-1184-2600-531 - Communication Services |
| 00216047 | 64.85                  | 05/19/26   | CENTRACOM   | 10-315-26-1184-2600-531 - Communication Services |
| 00216047 | 55.04                  | 05/19/26   | CENTRACOM   | 10-340-26-1184-2600-531 - Communication Services |
| 00216047 | 29.00                  | 05/19/26   | CENTRACOM   | 10-345-26-1184-2600-531 - Communication Services |
| 00216047 | 47.12                  | 05/19/26   | CENTRACOM   | 10-360-26-1184-2600-531 - Communication Services |
| 00216047 | 80.34                  | 05/19/26   | CENTRACOM   | 10-380-26-1184-2600-531 - Communication Services |
| 00216047 | 101.50                 | 05/19/26   | CENTRACOM   | 10-404-26-1184-2600-531 - Communication Services |
| 00216047 | 29.00                  | 05/19/26   | CENTRACOM   | 10-408-26-1184-2600-531 - Communication Services |
| 00216047 | 79.75                  | 05/19/26   | CENTRACOM   | 10-416-26-1184-2600-531 - Communication Services |
| 00216047 | 41.05                  | 05/19/26   | CENTRACOM   | 10-420-26-1184-2600-531 - Communication Services |
| 00216047 | 72.50                  | 05/19/26   | CENTRACOM   | 10-424-26-1184-2600-531 - Communication Services |
| 00216047 | 7.25                   | 05/19/26   | CENTRACOM   | 10-640-26-1184-2600-531 - Communication Services |
| 00216047 | 166.75                 | 05/19/26   | CENTRACOM   | 10-702-26-1184-2600-531 - Communication Services |
| 00216047 | 60.31                  | 05/19/26   | CENTRACOM   | 10-704-26-1184-2600-531 - Communication Services |
| 00216047 | 166.75                 | 05/19/26   | CENTRACOM   | 10-706-26-1184-2600-531 - Communication Services |
| 00216047 | 108.14                 | 05/19/26   | CENTRACOM   | 10-708-26-1184-2600-531 - Communication Services |
| 00216047 | 79.90                  | 05/19/26   | CENTRACOM   | 10-712-26-1184-2600-531 - Communication Services |
| 00216047 | 66.97                  | 05/19/26   | CENTRACOM   | 10-720-26-1184-2600-531 - Communication Services |

# Nebo School District

## CHECK SUMMARY

May 2026

| Check No | Account Payment Amount | Check Date | Vendor Name                      | Account With Description                         |
|----------|------------------------|------------|----------------------------------|--------------------------------------------------|
| 00216047 | 14.50                  | 05/19/26   | CENTRACOM                        | 10-746-26-1184-2600-531 - Communication Services |
| 00216047 | 7.25                   | 05/19/26   | CENTRACOM                        | 10-747-26-1184-2600-531 - Communication Services |
| 00216047 | 1,087.58               | 05/19/26   | CENTRACOM                        | 10-830-26-1184-2600-531 - Communication Services |
| 00215934 | 1,074.59               | 05/13/26   | CENTURYLINK QC (NOTE SEVERAL #S) | 10-019-26-1184-2600-531 - Communication Services |
| 00215934 | 36.01                  | 05/13/26   | CENTURYLINK QC (NOTE SEVERAL #S) | 10-100-26-1184-2600-531 - Communication Services |
| 00215934 | 163.60                 | 05/13/26   | CENTURYLINK QC (NOTE SEVERAL #S) | 10-104-26-1184-2600-531 - Communication Services |
| 00215934 | 87.84                  | 05/13/26   | CENTURYLINK QC (NOTE SEVERAL #S) | 10-108-26-1184-2600-531 - Communication Services |
| 00215934 | 127.59                 | 05/13/26   | CENTURYLINK QC (NOTE SEVERAL #S) | 10-112-26-1184-2600-531 - Communication Services |
| 00215934 | 52.82                  | 05/13/26   | CENTURYLINK QC (NOTE SEVERAL #S) | 10-116-26-1184-2600-531 - Communication Services |
| 00215934 | 42.30                  | 05/13/26   | CENTURYLINK QC (NOTE SEVERAL #S) | 10-117-26-1184-2600-531 - Communication Services |
| 00215934 | 85.06                  | 05/13/26   | CENTURYLINK QC (NOTE SEVERAL #S) | 10-118-26-1184-2600-531 - Communication Services |
| 00215934 | 158.56                 | 05/13/26   | CENTURYLINK QC (NOTE SEVERAL #S) | 10-119-26-1184-2600-531 - Communication Services |
| 00215934 | 85.06                  | 05/13/26   | CENTURYLINK QC (NOTE SEVERAL #S) | 10-136-26-1184-2600-531 - Communication Services |
| 00215934 | 127.53                 | 05/13/26   | CENTURYLINK QC (NOTE SEVERAL #S) | 10-138-26-1184-2600-531 - Communication Services |
| 00215934 | 170.04                 | 05/13/26   | CENTURYLINK QC (NOTE SEVERAL #S) | 10-140-26-1184-2600-531 - Communication Services |
| 00215934 | 80.12                  | 05/13/26   | CENTURYLINK QC (NOTE SEVERAL #S) | 10-142-26-1184-2600-531 - Communication Services |
| 00215934 | .77                    | 05/13/26   | CENTURYLINK QC (NOTE SEVERAL #S) | 10-143-26-1184-2600-531 - Communication Services |
| 00215934 | 127.59                 | 05/13/26   | CENTURYLINK QC (NOTE SEVERAL #S) | 10-144-26-1184-2600-531 - Communication Services |
| 00215934 | 274.11                 | 05/13/26   | CENTURYLINK QC (NOTE SEVERAL #S) | 10-156-26-1184-2600-531 - Communication Services |
| 00215934 | 85.06                  | 05/13/26   | CENTURYLINK QC (NOTE SEVERAL #S) | 10-160-26-1184-2600-531 - Communication Services |
| 00215934 | 80.12                  | 05/13/26   | CENTURYLINK QC (NOTE SEVERAL #S) | 10-164-26-1184-2600-531 - Communication Services |
| 00215934 | 39.64                  | 05/13/26   | CENTURYLINK QC (NOTE SEVERAL #S) | 10-168-26-1184-2600-531 - Communication Services |
| 00215934 | 127.59                 | 05/13/26   | CENTURYLINK QC (NOTE SEVERAL #S) | 10-169-26-1184-2600-531 - Communication Services |
| 00215934 | 85.09                  | 05/13/26   | CENTURYLINK QC (NOTE SEVERAL #S) | 10-170-26-1184-2600-531 - Communication Services |
| 00215934 | 297.71                 | 05/13/26   | CENTURYLINK QC (NOTE SEVERAL #S) | 10-171-26-1184-2600-531 - Communication Services |
| 00215934 | 36.01                  | 05/13/26   | CENTURYLINK QC (NOTE SEVERAL #S) | 10-172-26-1184-2600-531 - Communication Services |
| 00215934 | 85.06                  | 05/13/26   | CENTURYLINK QC (NOTE SEVERAL #S) | 10-180-26-1184-2600-531 - Communication Services |
| 00215934 | 127.59                 | 05/13/26   | CENTURYLINK QC (NOTE SEVERAL #S) | 10-184-26-1184-2600-531 - Communication Services |
| 00215934 | 85.06                  | 05/13/26   | CENTURYLINK QC (NOTE SEVERAL #S) | 10-315-26-1184-2600-531 - Communication Services |

# Nebo School District

## CHECK SUMMARY

May 2026

| Check No | Account Payment Amount | Check Date | Vendor Name                      | Account With Description                            |
|----------|------------------------|------------|----------------------------------|-----------------------------------------------------|
| 00215934 | 170.12                 | 05/13/26   | CENTURYLINK QC (NOTE SEVERAL #S) | 10-345-26-1184-2600-531 - Communication Services    |
| 00215934 | 124.17                 | 05/13/26   | CENTURYLINK QC (NOTE SEVERAL #S) | 10-380-26-1184-2600-531 - Communication Services    |
| 00215934 | 170.04                 | 05/13/26   | CENTURYLINK QC (NOTE SEVERAL #S) | 10-404-26-1184-2600-531 - Communication Services    |
| 00215934 | 212.65                 | 05/13/26   | CENTURYLINK QC (NOTE SEVERAL #S) | 10-408-26-1184-2600-531 - Communication Services    |
| 00215934 | 120.30                 | 05/13/26   | CENTURYLINK QC (NOTE SEVERAL #S) | 10-416-26-1184-2600-531 - Communication Services    |
| 00215934 | 85.06                  | 05/13/26   | CENTURYLINK QC (NOTE SEVERAL #S) | 10-420-26-1184-2600-531 - Communication Services    |
| 00215934 | 44.82                  | 05/13/26   | CENTURYLINK QC (NOTE SEVERAL #S) | 10-424-26-1184-2600-531 - Communication Services    |
| 00215934 | 158.56                 | 05/13/26   | CENTURYLINK QC (NOTE SEVERAL #S) | 10-702-26-1184-2600-531 - Communication Services    |
| 00215934 | 198.20                 | 05/13/26   | CENTURYLINK QC (NOTE SEVERAL #S) | 10-706-26-1184-2600-531 - Communication Services    |
| 00215934 | 81.52                  | 05/13/26   | CENTURYLINK QC (NOTE SEVERAL #S) | 10-712-26-1184-2600-531 - Communication Services    |
| 00216159 | 34.00                  | 05/21/26   | CHANDLER, STEFANY                | 50-702-26-8001-1610-900 - Student Sales             |
| 00215935 | 84.17                  | 05/13/26   | CHILCOT, TROY EUGENE             | 10-060-26-6911-2200-581 - Travel                    |
| 00216048 | 109.00                 | 05/19/26   | CHRISTENSEN, JOLENE              | 10-706-26-6901-2200-613 - Staff Food                |
| 00216049 | 45.00                  | 05/19/26   | CHRISTENSEN, MALLORIE            | 10-057-26-5645-2200-560 - Tuition                   |
| 00216050 | 45.00                  | 05/19/26   | CHRISTENSEN, MELISSA             | 10-057-26-5645-2200-560 - Tuition                   |
| 00216051 | 45.00                  | 05/19/26   | CHRISTOPHERSON SAIDA MORI        | 10-057-26-5645-2200-560 - Tuition                   |
| 00013957 | 132.17                 | 05/13/26   | CINTAS DOCUMENT MANAGEMENT       | 10-055-26-1180-2700-615 - Bus Shop Supplies         |
| 00013976 | 104.40                 | 05/21/26   | CINTAS DOCUMENT MANAGEMENT       | 10-055-26-1180-2700-440 - Equipment Repair Services |
| 00215822 | 500.00                 | 05/06/26   | CLASSWALLET                      | 10-830-26-5367-1000-611 - Supplies                  |
| 00216052 | 250.00                 | 05/19/26   | CLASSWALLET                      | 10-830-26-5367-1000-611 - Supplies                  |
| 00216236 | 31.00                  | 05/27/26   | CLEMENT, KATIE                   | 50-706-26-8001-1610-900 - Student Sales             |
| 00216053 | 343.72                 | 05/19/26   | CLYDE, KIMBERLY                  | 10-060-26-6520-2200-581 - Travel                    |
| 00215936 | 967.27                 | 05/13/26   | CODALE ELECTRIC SUPPLY, INC      | 10-702-26-1046-1000-731 - Equipment                 |
| 00216160 | 172.59                 | 05/21/26   | CODALE ELECTRIC SUPPLY, INC      | 10-704-26-1046-1000-731 - Equipment                 |
| 00216237 | 12.50                  | 05/27/26   | COFFMAN, CHRISTINE               | 50-712-26-8001-1610-900 - Student Sales             |
| 00215937 | 7.79                   | 05/13/26   | COMCAST BUSINESS                 | 10-011-26-1187-2600-530 - Cell Phone Services       |
| 00215937 | 13.62                  | 05/13/26   | COMCAST BUSINESS                 | 10-012-26-1187-2600-530 - Cell Phone Services       |
| 00215937 | 31.14                  | 05/13/26   | COMCAST BUSINESS                 | 10-014-26-1187-2600-530 - Cell Phone Services       |
| 00215937 | 27.25                  | 05/13/26   | COMCAST BUSINESS                 | 10-015-26-1187-2600-530 - Cell Phone Services       |

# Nebo School District

## CHECK SUMMARY

May 2026

| Check No | Account Payment Amount | Check Date | Vendor Name      | Account With Description                         |
|----------|------------------------|------------|------------------|--------------------------------------------------|
| 00215937 | 1.95                   | 05/13/26   | COMCAST BUSINESS | 10-017-26-1187-2600-530 - Cell Phone Services    |
| 00215937 | 7.79                   | 05/13/26   | COMCAST BUSINESS | 10-033-26-1187-2600-530 - Cell Phone Services    |
| 00215937 | 5.84                   | 05/13/26   | COMCAST BUSINESS | 10-034-26-1187-2600-530 - Cell Phone Services    |
| 00215937 | 35.03                  | 05/13/26   | COMCAST BUSINESS | 10-042-26-1187-2600-530 - Cell Phone Services    |
| 00215937 | 17.52                  | 05/13/26   | COMCAST BUSINESS | 10-044-26-1187-2600-530 - Cell Phone Services    |
| 00215937 | 7.79                   | 05/13/26   | COMCAST BUSINESS | 10-050-26-1187-2600-530 - Cell Phone Services    |
| 00215937 | 19.46                  | 05/13/26   | COMCAST BUSINESS | 10-051-26-1187-2600-530 - Cell Phone Services    |
| 00215937 | 13.62                  | 05/13/26   | COMCAST BUSINESS | 10-053-26-1187-2600-530 - Cell Phone Services    |
| 00215937 | 1.95                   | 05/13/26   | COMCAST BUSINESS | 10-054-26-1187-2600-530 - Cell Phone Services    |
| 00215937 | 38.93                  | 05/13/26   | COMCAST BUSINESS | 10-055-26-1187-2600-530 - Cell Phone Services    |
| 00215937 | 1.95                   | 05/13/26   | COMCAST BUSINESS | 10-057-26-1187-2600-530 - Cell Phone Services    |
| 00215937 | 9.73                   | 05/13/26   | COMCAST BUSINESS | 10-060-26-1187-2600-530 - Cell Phone Services    |
| 00215937 | 11.68                  | 05/13/26   | COMCAST BUSINESS | 10-066-26-1187-2600-530 - Cell Phone Services    |
| 00215937 | 3.89                   | 05/13/26   | COMCAST BUSINESS | 10-100-26-1184-2600-531 - Communication Services |
| 00215937 | 3.89                   | 05/13/26   | COMCAST BUSINESS | 10-104-26-1184-2600-531 - Communication Services |
| 00215937 | 3.89                   | 05/13/26   | COMCAST BUSINESS | 10-108-26-1184-2600-531 - Communication Services |
| 00215937 | 7.79                   | 05/13/26   | COMCAST BUSINESS | 10-112-26-1184-2600-531 - Communication Services |
| 00215937 | 3.89                   | 05/13/26   | COMCAST BUSINESS | 10-116-26-1184-2600-531 - Communication Services |
| 00215937 | 7.79                   | 05/13/26   | COMCAST BUSINESS | 10-117-26-1184-2600-531 - Communication Services |
| 00215937 | 5.84                   | 05/13/26   | COMCAST BUSINESS | 10-118-26-1184-2600-531 - Communication Services |
| 00215937 | 7.79                   | 05/13/26   | COMCAST BUSINESS | 10-119-26-1184-2600-531 - Communication Services |
| 00215937 | 1.95                   | 05/13/26   | COMCAST BUSINESS | 10-120-26-1184-2600-531 - Communication Services |
| 00215937 | 5.84                   | 05/13/26   | COMCAST BUSINESS | 10-136-26-1184-2600-531 - Communication Services |
| 00215937 | 5.84                   | 05/13/26   | COMCAST BUSINESS | 10-138-26-1184-2600-531 - Communication Services |
| 00215937 | 3.89                   | 05/13/26   | COMCAST BUSINESS | 10-140-26-1184-2600-531 - Communication Services |
| 00215937 | 5.84                   | 05/13/26   | COMCAST BUSINESS | 10-141-26-1184-2600-531 - Communication Services |
| 00215937 | 19.46                  | 05/13/26   | COMCAST BUSINESS | 10-142-26-1184-2600-531 - Communication Services |
| 00215937 | 5.84                   | 05/13/26   | COMCAST BUSINESS | 10-143-26-1184-2600-531 - Communication Services |
| 00215937 | 3.89                   | 05/13/26   | COMCAST BUSINESS | 10-144-26-1184-2600-531 - Communication Services |

# Nebo School District

## CHECK SUMMARY

May 2026

| Check No | Account Payment Amount | Check Date | Vendor Name                 | Account With Description                            |
|----------|------------------------|------------|-----------------------------|-----------------------------------------------------|
| 00215937 | 3.89                   | 05/13/26   | COMCAST BUSINESS            | 10-148-26-1184-2600-531 - Communication Services    |
| 00215937 | 5.84                   | 05/13/26   | COMCAST BUSINESS            | 10-156-26-1184-2600-531 - Communication Services    |
| 00215937 | 3.89                   | 05/13/26   | COMCAST BUSINESS            | 10-158-26-1184-2600-531 - Communication Services    |
| 00215937 | 3.89                   | 05/13/26   | COMCAST BUSINESS            | 10-160-26-1184-2600-531 - Communication Services    |
| 00215937 | 3.89                   | 05/13/26   | COMCAST BUSINESS            | 10-164-26-1184-2600-531 - Communication Services    |
| 00215937 | 5.84                   | 05/13/26   | COMCAST BUSINESS            | 10-168-26-1184-2600-531 - Communication Services    |
| 00215937 | 11.68                  | 05/13/26   | COMCAST BUSINESS            | 10-169-26-1184-2600-531 - Communication Services    |
| 00215937 | 3.89                   | 05/13/26   | COMCAST BUSINESS            | 10-170-26-1184-2600-531 - Communication Services    |
| 00215937 | 9.73                   | 05/13/26   | COMCAST BUSINESS            | 10-172-26-1184-2600-531 - Communication Services    |
| 00215937 | 3.89                   | 05/13/26   | COMCAST BUSINESS            | 10-180-26-1184-2600-531 - Communication Services    |
| 00215937 | 3.89                   | 05/13/26   | COMCAST BUSINESS            | 10-184-26-1184-2600-531 - Communication Services    |
| 00215937 | 9.73                   | 05/13/26   | COMCAST BUSINESS            | 10-315-26-1184-2600-531 - Communication Services    |
| 00215937 | 7.79                   | 05/13/26   | COMCAST BUSINESS            | 10-345-26-1184-2600-531 - Communication Services    |
| 00215937 | 23.36                  | 05/13/26   | COMCAST BUSINESS            | 10-404-26-1184-2600-531 - Communication Services    |
| 00215937 | 5.84                   | 05/13/26   | COMCAST BUSINESS            | 10-408-26-1184-2600-531 - Communication Services    |
| 00215937 | 15.57                  | 05/13/26   | COMCAST BUSINESS            | 10-416-26-1184-2600-531 - Communication Services    |
| 00215937 | 19.46                  | 05/13/26   | COMCAST BUSINESS            | 10-420-26-1184-2600-531 - Communication Services    |
| 00215937 | 15.57                  | 05/13/26   | COMCAST BUSINESS            | 10-424-26-1184-2600-531 - Communication Services    |
| 00215937 | 17.52                  | 05/13/26   | COMCAST BUSINESS            | 10-702-26-1184-2600-531 - Communication Services    |
| 00215937 | 11.68                  | 05/13/26   | COMCAST BUSINESS            | 10-704-26-1184-2600-531 - Communication Services    |
| 00215937 | 29.19                  | 05/13/26   | COMCAST BUSINESS            | 10-706-26-1184-2600-531 - Communication Services    |
| 00215937 | 9.73                   | 05/13/26   | COMCAST BUSINESS            | 10-708-26-1184-2600-531 - Communication Services    |
| 00215937 | 9.73                   | 05/13/26   | COMCAST BUSINESS            | 10-712-26-1184-2600-531 - Communication Services    |
| 00215937 | 7.78                   | 05/13/26   | COMCAST BUSINESS            | 10-720-26-1184-2600-531 - Communication Services    |
| 00215937 | 9.73                   | 05/13/26   | COMCAST BUSINESS            | 10-746-26-1184-2600-531 - Communication Services    |
| 00215937 | 5.84                   | 05/13/26   | COMCAST BUSINESS            | 10-747-26-1184-2600-531 - Communication Services    |
| 00215937 | 686.42                 | 05/13/26   | COMCAST BUSINESS            | 10-830-26-1184-2600-531 - Communication Services    |
| 00215937 | 17.52                  | 05/13/26   | COMCAST BUSINESS            | 50-077-26-1187-3100-530 - Cell Phone Services       |
| 00215823 | 1,691.35               | 05/06/26   | COMMERCIAL SERVICE PROS LLC | 50-315-26-8001-3100-440 - Equipment Repair Services |

# Nebo School District

## CHECK SUMMARY

May 2026

| Check No | Account Payment Amount | Check Date | Vendor Name                              | Account With Description                                |
|----------|------------------------|------------|------------------------------------------|---------------------------------------------------------|
| 00216054 | 45.00                  | 05/19/26   | CONDIE, BREKELL                          | 10-057-26-5645-2200-560 - Tuition                       |
| 00215824 | 494.40                 | 05/06/26   | CONSOLIDATED ELECTRICAL DISTRIBUTORS INC | 10-066-26-1185-2600-673 - Electrical Materials          |
| 00215824 | 578.82                 | 05/06/26   | CONSOLIDATED ELECTRICAL DISTRIBUTORS INC | 30-168-26-1432-4500-325 - Portables Relocation          |
| 00215938 | 190.08                 | 05/13/26   | CONSOLIDATED ELECTRICAL DISTRIBUTORS INC | 10-702-26-1046-1000-731 - Equipment                     |
| 00215938 | 460.70                 | 05/13/26   | CONSOLIDATED ELECTRICAL DISTRIBUTORS INC | 30-143-26-1432-4500-325 - Contracted Services           |
| 00216161 | 626.53                 | 05/21/26   | CONSOLIDATED ELECTRICAL DISTRIBUTORS INC | 10-708-26-1185-2600-673 - Electrical Materials          |
| 00216238 | 7.00                   | 05/27/26   | COOK, HEIDI                              | 50-708-26-8001-1610-900 - Student Sales                 |
| 00215825 | 103.46                 | 05/06/26   | COOMBS, SHANTELE                         | 10-044-26-5221-2200-581 - Travel                        |
| 00216162 | 3.00                   | 05/21/26   | COPLING, LISA                            | 50-706-26-8001-1610-900 - Student Sales                 |
| 00216239 | 16.75                  | 05/27/26   | CORRALES, HEATHER                        | 50-712-26-8001-1610-900 - Student Sales                 |
| 00215778 | 3,408.72               | 05/01/26   | COTTONWOOD DISTRIBUTION LLC              | 10-26-8140 - Inventory                                  |
| 00216055 | 1,125.00               | 05/19/26   | COURSE COUNSELING, LLC                   | 10-056-26-5678-2200-325 - Contracted Services           |
| 00215826 | 278.62                 | 05/06/26   | COVINGTON, CARYN                         | 10-044-26-1201-2200-581 - Travel                        |
| 00216240 | 87.50                  | 05/27/26   | COWAN, BRANSON DJ                        | 10-060-26-6600-1000-560 - Tuition                       |
| 00216163 | 70.00                  | 05/21/26   | COX, MURRIE                              | 50-704-26-8001-1610-900 - Student Sales                 |
| 00215939 | 1,600.00               | 05/13/26   | CRAIG BLUE PE, INC                       | 30-720-26-1434-4200-462 - Site Preparation Services     |
| 00216165 | 18.50                  | 05/21/26   | CRANDALL, OLGA                           | 50-712-26-8001-1610-900 - Student Sales                 |
| 00216056 | 4,025.00               | 05/19/26   | CRANDELL, MAURI                          | 10-057-26-5665-2200-560 - Tuition                       |
| 00215779 | 43,878.45              | 05/01/26   | CREATIVE SIGNS & GRAPHICS                | 10-712-26-1046-1000-731 - Equipment                     |
| 00216164 | 4,500.00               | 05/21/26   | CR MULCH, LLC                            | 30-172-26-1453-4700-731 - Equipment                     |
| 00215940 | 190.17                 | 05/13/26   | CROCKETT, GREGG                          | 10-057-26-5655-2200-581 - Travel                        |
| 00215941 | 109.23                 | 05/13/26   | CRUS DISTRIBUTING CO                     | 10-055-26-1180-2700-683 - Repair Parts                  |
| 00215941 | 109.23                 | 05/13/26   | CRUS DISTRIBUTING CO                     | 10-066-26-1185-2600-674 - Grounds Materials             |
| 00215827 | 315.50                 | 05/06/26   | CUMMINS SALES AND SERVICE                | 10-055-26-1180-2700-440 - Equipment Repair Services     |
| 00216057 | 553.50                 | 05/19/26   | CUMMINS SALES AND SERVICE                | 10-055-26-1180-2700-440 - Equipment Repair Services     |
| 00215828 | 158.08                 | 05/06/26   | CUTLER'S INC                             | 10-148-26-1185-2600-674 - Grounds Materials             |
| 00215828 | 326.92                 | 05/06/26   | CUTLER'S INC                             | 30-066-26-1475-2600-735 - Lawn Mowers and Four Wheelers |
| 00215942 | 654.21                 | 05/13/26   | CUTLER'S INC                             | 10-066-26-1185-2600-674 - Grounds Materials             |
| 00216058 | 7.10                   | 05/19/26   | DAUGHTERY, MISTY                         | 50-702-26-8001-1610-900 - Student Sales                 |

# Nebo School District

## CHECK SUMMARY

May 2026

| Check No | Account Payment Amount | Check Date | Vendor Name                | Account With Description                                        |
|----------|------------------------|------------|----------------------------|-----------------------------------------------------------------|
| 00216241 | 254.84                 | 05/27/26   | DAVENPORT, BRIAN           | 10-720-26-5053-2200-581 - Extra Duty                            |
| 00216242 | 46.00                  | 05/27/26   | DAVIES, EMILY              | 50-708-26-8001-1610-900 - Student Sales                         |
| 00215829 | 273.11                 | 05/06/26   | DAVIES, JOSEPH             | 10-042-26-1057-2500-581 - Travel                                |
| 00215943 | 44.66                  | 05/13/26   | DAVIS, LAURIE ANN          | 10-044-26-1201-2200-581 - Travel                                |
| 00216059 | 17.76                  | 05/19/26   | DAVIS, LAURIE ANN          | 10-044-26-1201-2200-581 - Travel                                |
| 00215780 | 484.84                 | 05/01/26   | DIAMOND FORK MIDDLE SCHOOL | 10-315-26-5113-1000-611 - Supplies                              |
| 00216060 | 55.86                  | 05/19/26   | DIAMOND FORK MIDDLE SCHOOL | 10-044-26-1201-1000-611 - Supplies                              |
| 00013958 | 268.25                 | 05/13/26   | DISCOUNT GLASS, LLC        | 10-055-26-1180-2700-440 - Equipment Repair Services             |
| 00216061 | 45.00                  | 05/19/26   | DIVELBISS, ELLA            | 10-057-26-5645-2200-560 - Tuition                               |
| 00216166 | 90.00                  | 05/21/26   | DOUGLAS, DAWN              | 50-712-26-8001-1610-900 - Student Sales                         |
| 00216243 | 10.00                  | 05/27/26   | DUSTIN, TAMMY              | 50-702-26-8001-1610-900 - Student Sales                         |
| 00216167 | 151,929.67             | 05/21/26   | ECKMAN CONSTRUCTION LLC    | 30-702-26-1470-4500-460 - Contractor Services                   |
| 00216244 | 50.00                  | 05/27/26   | EGGLESTON, INGELIL         | 50-702-26-8001-1610-900 - Student Sales                         |
| 00216062 | 3,828.46               | 05/19/26   | EKINS, NICOLE HADLEY       | 10-057-26-5665-2200-560 - Tuition                               |
| 00215781 | 3,823.97               | 05/01/26   | EMBRACE                    | 10-044-26-1250-2500-325 - Contracted Services                   |
| 00215830 | 3,823.97               | 05/06/26   | EMBRACE                    | 10-044-26-1250-2500-325 - Contracted Services                   |
| 00216168 | 3,823.97               | 05/21/26   | EMBRACE                    | 10-044-26-1250-2500-325 - Contracted Services                   |
| 00215944 | 110,824.10             | 05/13/26   | EMI HEALTH                 | 10-26-9548 - Dental Insurance Payable                           |
| 00215945 | 450,706.92             | 05/13/26   | EMPOWER RETIREMENT         | 10-26-9539 - 403(b) Plan Payable                                |
| 00013985 | 15,969.51              | 05/27/26   | EMS LINQ, INC              | 50-830-26-8001-3100-849 - Bank and Credit Card Transaction Fees |
| 00215831 | 1,318.25               | 05/06/26   | ENBRIDGE GAS UTAH          | 10-019-26-1184-2600-620 - Natural Gas                           |
| 00215831 | 393.10                 | 05/06/26   | ENBRIDGE GAS UTAH          | 10-034-26-1184-2600-620 - Natural Gas                           |
| 00215831 | 903.30                 | 05/06/26   | ENBRIDGE GAS UTAH          | 10-055-26-1184-2600-620 - Natural Gas                           |
| 00215831 | 627.50                 | 05/06/26   | ENBRIDGE GAS UTAH          | 10-100-26-1184-2600-620 - Natural Gas                           |
| 00215831 | 584.54                 | 05/06/26   | ENBRIDGE GAS UTAH          | 10-102-26-1184-2600-620 - Natural Gas                           |
| 00215831 | 605.38                 | 05/06/26   | ENBRIDGE GAS UTAH          | 10-108-26-1184-2600-620 - Natural Gas                           |
| 00215831 | 917.18                 | 05/06/26   | ENBRIDGE GAS UTAH          | 10-112-26-1184-2600-620 - Natural Gas                           |
| 00215831 | 1,074.34               | 05/06/26   | ENBRIDGE GAS UTAH          | 10-116-26-1184-2600-620 - Natural Gas                           |
| 00215831 | 851.28                 | 05/06/26   | ENBRIDGE GAS UTAH          | 10-117-26-1184-2600-620 - Natural Gas                           |

# Nebo School District

## CHECK SUMMARY

May 2026

| Check No | Account Payment Amount | Check Date | Vendor Name       | Account With Description              |
|----------|------------------------|------------|-------------------|---------------------------------------|
| 00215831 | 880.81                 | 05/06/26   | ENBRIDGE GAS UTAH | 10-118-26-1184-2600-620 - Natural Gas |
| 00215831 | 517.59                 | 05/06/26   | ENBRIDGE GAS UTAH | 10-119-26-1184-2600-620 - Natural Gas |
| 00215831 | 632.03                 | 05/06/26   | ENBRIDGE GAS UTAH | 10-130-26-1184-2600-620 - Natural Gas |
| 00215831 | 442.89                 | 05/06/26   | ENBRIDGE GAS UTAH | 10-136-26-1184-2600-620 - Natural Gas |
| 00215831 | 687.10                 | 05/06/26   | ENBRIDGE GAS UTAH | 10-138-26-1184-2600-620 - Natural Gas |
| 00215831 | 1,525.23               | 05/06/26   | ENBRIDGE GAS UTAH | 10-140-26-1184-2600-620 - Natural Gas |
| 00215831 | 870.77                 | 05/06/26   | ENBRIDGE GAS UTAH | 10-142-26-1184-2600-620 - Natural Gas |
| 00215831 | 516.92                 | 05/06/26   | ENBRIDGE GAS UTAH | 10-143-26-1184-2600-620 - Natural Gas |
| 00215831 | 1,025.28               | 05/06/26   | ENBRIDGE GAS UTAH | 10-144-26-1184-2600-620 - Natural Gas |
| 00215831 | 600.15                 | 05/06/26   | ENBRIDGE GAS UTAH | 10-156-26-1184-2600-620 - Natural Gas |
| 00215831 | 617.61                 | 05/06/26   | ENBRIDGE GAS UTAH | 10-158-26-1184-2600-620 - Natural Gas |
| 00215831 | 1,129.97               | 05/06/26   | ENBRIDGE GAS UTAH | 10-160-26-1184-2600-620 - Natural Gas |
| 00215831 | 687.93                 | 05/06/26   | ENBRIDGE GAS UTAH | 10-164-26-1184-2600-620 - Natural Gas |
| 00215831 | 668.56                 | 05/06/26   | ENBRIDGE GAS UTAH | 10-168-26-1184-2600-620 - Natural Gas |
| 00215831 | 691.45                 | 05/06/26   | ENBRIDGE GAS UTAH | 10-169-26-1184-2600-620 - Natural Gas |
| 00215831 | 480.75                 | 05/06/26   | ENBRIDGE GAS UTAH | 10-170-26-1184-2600-620 - Natural Gas |
| 00215831 | 537.35                 | 05/06/26   | ENBRIDGE GAS UTAH | 10-180-26-1184-2600-620 - Natural Gas |
| 00215831 | 2,161.38               | 05/06/26   | ENBRIDGE GAS UTAH | 10-315-26-1184-2600-620 - Natural Gas |
| 00215831 | 804.37                 | 05/06/26   | ENBRIDGE GAS UTAH | 10-340-26-1184-2600-620 - Natural Gas |
| 00215831 | 668.89                 | 05/06/26   | ENBRIDGE GAS UTAH | 10-360-26-1184-2600-620 - Natural Gas |
| 00215831 | 1,043.33               | 05/06/26   | ENBRIDGE GAS UTAH | 10-380-26-1184-2600-620 - Natural Gas |
| 00215831 | 1,450.80               | 05/06/26   | ENBRIDGE GAS UTAH | 10-404-26-1184-2600-620 - Natural Gas |
| 00215831 | 716.80                 | 05/06/26   | ENBRIDGE GAS UTAH | 10-416-26-1184-2600-620 - Natural Gas |
| 00215831 | 1,256.61               | 05/06/26   | ENBRIDGE GAS UTAH | 10-420-26-1184-2600-620 - Natural Gas |
| 00215831 | 951.17                 | 05/06/26   | ENBRIDGE GAS UTAH | 10-424-26-1184-2600-620 - Natural Gas |
| 00215831 | 494.06                 | 05/06/26   | ENBRIDGE GAS UTAH | 10-640-26-1184-2600-620 - Natural Gas |
| 00215831 | 2,175.98               | 05/06/26   | ENBRIDGE GAS UTAH | 10-702-26-1184-2600-620 - Natural Gas |
| 00215831 | 59.49                  | 05/06/26   | ENBRIDGE GAS UTAH | 10-706-26-1184-2600-620 - Natural Gas |
| 00215831 | 7,976.41               | 05/06/26   | ENBRIDGE GAS UTAH | 10-708-26-1184-2600-620 - Natural Gas |

# Nebo School District

## CHECK SUMMARY

May 2026

| Check No | Account Payment Amount | Check Date | Vendor Name         | Account With Description                                          |
|----------|------------------------|------------|---------------------|-------------------------------------------------------------------|
| 00215831 | 4,784.70               | 05/06/26   | ENBRIDGE GAS UTAH   | 10-712-26-1184-2600-620 - Natural Gas                             |
| 00215831 | 1,754.57               | 05/06/26   | ENBRIDGE GAS UTAH   | 10-720-26-1184-2600-620 - Natural Gas                             |
| 00215831 | 958.69                 | 05/06/26   | ENBRIDGE GAS UTAH   | 10-746-26-1184-2600-620 - Natural Gas                             |
| 00215831 | 2,181.99               | 05/06/26   | ENBRIDGE GAS UTAH   | 10-830-26-1184-2600-620 - Natural Gas                             |
| 00215946 | 694.72                 | 05/13/26   | ENBRIDGE GAS UTAH   | 10-104-26-1184-2600-620 - Natural Gas                             |
| 00215946 | 703.42                 | 05/13/26   | ENBRIDGE GAS UTAH   | 10-120-26-1184-2600-620 - Natural Gas                             |
| 00215946 | 914.18                 | 05/13/26   | ENBRIDGE GAS UTAH   | 10-171-26-1184-2600-620 - Natural Gas                             |
| 00215946 | 192.08                 | 05/13/26   | ENBRIDGE GAS UTAH   | 10-184-26-1184-2600-620 - Natural Gas                             |
| 00215946 | 1,659.08               | 05/13/26   | ENBRIDGE GAS UTAH   | 10-345-26-1184-2600-620 - Natural Gas                             |
| 00215946 | 732.57                 | 05/13/26   | ENBRIDGE GAS UTAH   | 10-408-26-1184-2600-620 - Natural Gas                             |
| 00215946 | 530.06                 | 05/13/26   | ENBRIDGE GAS UTAH   | 10-706-26-1184-2600-620 - Natural Gas                             |
| 00216169 | 640.38                 | 05/21/26   | ENBRIDGE GAS UTAH   | 10-148-26-1184-2600-620 - Natural Gas                             |
| 00216169 | 611.50                 | 05/21/26   | ENBRIDGE GAS UTAH   | 10-172-26-1184-2600-620 - Natural Gas                             |
| 00216063 | 6.00                   | 05/19/26   | ENTERPRISE FM TRUST | 10-011-26-1179-2600-442 - Vehicle Maintenance and Repair Services |
| 00216063 | 463.98                 | 05/19/26   | ENTERPRISE FM TRUST | 10-011-26-1179-2600-455 - Vehicle Leases                          |
| 00216063 | 247.60                 | 05/19/26   | ENTERPRISE FM TRUST | 10-042-26-1179-2600-442 - Vehicle Maintenance and Repair Services |
| 00216063 | 538.29                 | 05/19/26   | ENTERPRISE FM TRUST | 10-042-26-1179-2600-455 - Vehicle Leases                          |
| 00216063 | 6.00                   | 05/19/26   | ENTERPRISE FM TRUST | 10-044-26-1201-2600-442 - Vehicle Maintenance and Repair Services |
| 00216063 | 690.83                 | 05/19/26   | ENTERPRISE FM TRUST | 10-044-26-1201-2600-455 - Vehicle Leases                          |
| 00216063 | 18.00                  | 05/19/26   | ENTERPRISE FM TRUST | 10-050-26-1179-2600-442 - Vehicle Maintenance and Repair Services |
| 00216063 | 1,324.89               | 05/19/26   | ENTERPRISE FM TRUST | 10-050-26-1179-2600-455 - Vehicle Leases                          |
| 00216063 | 343.80                 | 05/19/26   | ENTERPRISE FM TRUST | 10-055-26-1180-2600-442 - Vehicle Maintenance and Repair Services |
| 00216063 | 13,308.29              | 05/19/26   | ENTERPRISE FM TRUST | 10-055-26-1180-2600-455 - Vehicle Leases                          |
| 00216063 | 830.00                 | 05/19/26   | ENTERPRISE FM TRUST | 10-060-26-6915-2600-442 - Vehicle Maintenance and Repair Services |
| 00216063 | 6,287.54               | 05/19/26   | ENTERPRISE FM TRUST | 10-060-26-6915-2600-455 - Vehicle Leases                          |
| 00216063 | 390.90                 | 05/19/26   | ENTERPRISE FM TRUST | 10-066-26-1185-2600-442 - Vehicle Maintenance and Repair Services |
| 00216063 | 22,994.53              | 05/19/26   | ENTERPRISE FM TRUST | 10-066-26-1185-2600-455 - Vehicle Leases                          |
| 00216063 | 12.00                  | 05/19/26   | ENTERPRISE FM TRUST | 10-702-26-1179-2600-442 - Vehicle Maintenance and Repair Services |
| 00216063 | 2,226.59               | 05/19/26   | ENTERPRISE FM TRUST | 10-702-26-1179-2600-455 - Vehicle Leases                          |

# Nebo School District

## CHECK SUMMARY

May 2026

| Check No | Account Payment Amount | Check Date | Vendor Name                              | Account With Description                                          |
|----------|------------------------|------------|------------------------------------------|-------------------------------------------------------------------|
| 00216063 | 12.00                  | 05/19/26   | ENTERPRISE FM TRUST                      | 10-704-26-1179-2600-442 - Vehicle Maintenance and Repair Services |
| 00216063 | 2,234.66               | 05/19/26   | ENTERPRISE FM TRUST                      | 10-704-26-1179-2600-455 - Vehicle Leases                          |
| 00216063 | 12.00                  | 05/19/26   | ENTERPRISE FM TRUST                      | 10-706-26-1179-2600-442 - Vehicle Maintenance and Repair Services |
| 00216063 | 2,235.25               | 05/19/26   | ENTERPRISE FM TRUST                      | 10-706-26-1179-2600-455 - Vehicle Leases                          |
| 00216063 | 12.00                  | 05/19/26   | ENTERPRISE FM TRUST                      | 10-708-26-1179-2600-442 - Vehicle Maintenance and Repair Services |
| 00216063 | 2,233.94               | 05/19/26   | ENTERPRISE FM TRUST                      | 10-708-26-1179-2600-455 - Vehicle Leases                          |
| 00216063 | 12.00                  | 05/19/26   | ENTERPRISE FM TRUST                      | 10-712-26-1179-2600-442 - Vehicle Maintenance and Repair Services |
| 00216063 | 2,235.28               | 05/19/26   | ENTERPRISE FM TRUST                      | 10-712-26-1179-2600-455 - Vehicle Leases                          |
| 00216063 | 1,184.80               | 05/19/26   | ENTERPRISE FM TRUST                      | 10-830-26-5070-2600-442 - Vehicle Maintenance and Repair Services |
| 00216063 | 382,028.19             | 05/19/26   | ENTERPRISE FM TRUST                      | 10-830-26-5070-2600-455 - Vehicle Leases                          |
| 00216063 | 503.20                 | 05/19/26   | ENTERPRISE FM TRUST                      | 50-077-26-8001-2600-442 - Vehicle Maintenance and Repair Services |
| 00216063 | 12,389.29              | 05/19/26   | ENTERPRISE FM TRUST                      | 50-077-26-8001-2600-455 - Vehicle Leases                          |
| 00216064 | 10,847.52              | 05/19/26   | EPTURA INC.                              | 10-055-26-1180-2700-355 - Software Maintenance                    |
| 00216245 | 15.00                  | 05/27/26   | ESCOBAR, SULEYMA                         | 50-712-26-8001-1610-900 - Student Sales                           |
| 00215947 | 188.50                 | 05/13/26   | EVANS, SPENCER BRADY                     | 10-830-26-1062-2200-581 - Travel                                  |
| 00216246 | 52.00                  | 05/27/26   | EVERTON, JENNIFER                        | 50-712-26-8001-1610-900 - Student Sales                           |
| 00216247 | 175.00                 | 05/27/26   | FERRIN, SHANE                            | 10-747-26-6600-2200-330 - Training and Development                |
| 00215948 | 11,904.16              | 05/13/26   | FIDELITY SECURITY LIFE INSURANCE COMPANY | 10-26-9549 - Vision Insurance Payable                             |
| 00216026 | 11,938.15              | 05/14/26   | FIDELITY SECURITY LIFE INSURANCE COMPANY | 10-26-9549 - Vision Insurance Payable                             |
| 00216065 | 400.00                 | 05/19/26   | FINDLAY, CORAL LEE                       | 10-171-26-1100-1000-611 - Supplies                                |
| 00215949 | 4,445.00               | 05/13/26   | FIRSTNET                                 | 10-26-9536 - Mobile Phones Payable                                |
| 00215949 | -17.57                 | 05/13/26   | FIRSTNET                                 | 10-830-26-1187-2600-530 - Cell Phone Services                     |
| 00215832 | 280.48                 | 05/06/26   | FLEET CHARGE SELECT                      | 10-055-26-1180-2700-440 - Equipment Repair Services               |
| 00215832 | 662.01                 | 05/06/26   | FLEET CHARGE SELECT                      | 10-055-26-1180-2700-683 - Repair Parts                            |
| 00215950 | 7,452.34               | 05/13/26   | FLEET CHARGE SELECT                      | 10-055-26-1180-2700-683 - Repair Parts                            |
| 00216066 | 2,647.12               | 05/19/26   | FLEET CHARGE SELECT                      | 10-055-26-1180-2700-683 - Repair Parts                            |
| 00216170 | 1,715.09               | 05/21/26   | FLEET CHARGE SELECT                      | 10-055-26-1180-2700-683 - Repair Parts                            |
| 00013944 | 147.99                 | 05/06/26   | FLEETPRIDE HEAVY DUTY PARTS & SERVICES   | 10-055-26-1180-2700-683 - Repair Parts                            |
| 00013954 | 726.93                 | 05/08/26   | FLEETPRIDE HEAVY DUTY PARTS & SERVICES   | 10-055-26-1180-2700-683 - Repair Parts                            |

# Nebo School District

## CHECK SUMMARY

May 2026

| Check No | Account Payment Amount | Check Date | Vendor Name                            | Account With Description                            |
|----------|------------------------|------------|----------------------------------------|-----------------------------------------------------|
| 00013959 | 1,687.84               | 05/13/26   | FLEETPRIDE HEAVY DUTY PARTS & SERVICES | 10-055-26-1180-2700-683 - Repair Parts              |
| 00013970 | 2,659.04               | 05/19/26   | FLEETPRIDE HEAVY DUTY PARTS & SERVICES | 10-055-26-1180-2700-440 - Equipment Repair Services |
| 00215833 | 161.56                 | 05/06/26   | FLEMING, ROBERT                        | 10-712-26-1043-2400-581 - Travel - Robert Fleming   |
| 00216248 | 3,788.09               | 05/27/26   | FOLLETT CONTENT SOLUTIONS, LLC         | 10-158-26-1300-1000-644 - Library Materials         |
| 00216249 | 46.75                  | 05/27/26   | FOSTER, JERA                           | 50-712-26-8001-1610-900 - Student Sales             |
| 00216250 | 20.00                  | 05/27/26   | FRANCOM, JESSIE                        | 50-712-26-8001-1610-900 - Student Sales             |
| 00215834 | 65.70                  | 05/06/26   | FREEWAY PROPANE INC                    | 10-066-26-1185-2600-674 - Grounds Materials         |
| 00216067 | 751.80                 | 05/19/26   | FST FILTRATION LLC                     | 10-138-26-1185-2600-661 - Lights and Filters        |
| 00216067 | 156.60                 | 05/19/26   | FST FILTRATION LLC                     | 10-171-26-1185-2600-432 - Snow Removal Services     |
| 00216067 | 1,842.60               | 05/19/26   | FST FILTRATION LLC                     | 10-704-26-1185-2600-661 - Lights and Filters        |
| 00216068 | 316.25                 | 05/19/26   | FULLMER, BRITTANIE                     | 50-704-26-8001-1610-900 - Student Sales             |
| 00215951 | 75.00                  | 05/13/26   | GABBITAS, AMY L                        | 10-057-26-1094-2200-325 - Contracted Services       |
| 00216171 | 89.00                  | 05/21/26   | GALE, STACY                            | 50-702-26-8001-1610-900 - Student Sales             |
| 00216172 | 69.00                  | 05/21/26   | GARDNER, RENNIE                        | 50-340-26-8001-1610-900 - Student Sales             |
| 00215952 | 6,998.30               | 05/13/26   | GEN DIGITAL INC                        | 10-26-9555 - Other Payroll Payable                  |
| 00215835 | 480.00                 | 05/06/26   | GENEVA ROCK PRODUCTS INC               | 10-712-26-6150-4500-724 - Site Improvements         |
| 00216173 | 3,025.00               | 05/21/26   | GILLETT DIESEL SERVICE, INC            | 10-055-26-1180-2700-440 - Equipment Repair Services |
| 00216174 | 18.00                  | 05/21/26   | GOMM, LINDSEY                          | 50-702-26-8001-1610-900 - Student Sales             |
| 00215836 | 51.69                  | 05/06/26   | GOODMAN, JORDAN                        | 10-044-26-1201-2200-581 - Travel                    |
| 00215782 | 56.13                  | 05/01/26   | GORDON'S ACE HARDWARE (SPANISH FORK)   | 10-055-26-1180-2700-615 - Bus Shop Supplies         |
| 00216069 | 27.99                  | 05/19/26   | GORDON'S ACE HARDWARE (SPANISH FORK)   | 10-055-26-1180-2700-615 - Bus Shop Supplies         |
| 00216175 | 1,042.80               | 05/21/26   | GORDON'S ACE HARDWARE (SPANISH FORK)   | 10-055-26-1180-2700-615 - Bus Shop Supplies         |
| 00216175 | 33.96                  | 05/21/26   | GORDON'S ACE HARDWARE (SPANISH FORK)   | 10-141-26-1185-2600-676 - Plumbing Materials        |
| 00215837 | 37.96                  | 05/06/26   | GORDON'S HARDWARE (PAYSON)             | 10-066-26-1185-2600-672 - Carpentry Materials       |
| 00216027 | 31.76                  | 05/14/26   | GORDON'S HARDWARE (PAYSON)             | 10-704-26-1046-1000-731 - Equipment                 |
| 00216176 | 72.55                  | 05/21/26   | GORDON'S HARDWARE (PAYSON)             | 10-345-26-1185-2600-666 - Flooring Materials        |
| 00216176 | 83.59                  | 05/21/26   | GORDON'S HARDWARE (PAYSON)             | 30-143-26-1432-4500-325 - Contracted Services       |
| 00216176 | 83.59                  | 05/21/26   | GORDON'S HARDWARE (PAYSON)             | 30-168-26-1432-4500-325 - Portables Relocation      |
| 00216176 | 83.56                  | 05/21/26   | GORDON'S HARDWARE (PAYSON)             | 30-340-26-1432-4500-325 - Contracted Services       |

# Nebo School District

## CHECK SUMMARY

May 2026

| Check No | Account Payment Amount | Check Date | Vendor Name                | Account With Description                                    |
|----------|------------------------|------------|----------------------------|-------------------------------------------------------------|
| 00216176 | 113.56                 | 05/21/26   | GORDON'S HARDWARE (PAYSON) | 30-345-26-1432-4500-325 - Contracted Services               |
| 00216251 | 27.50                  | 05/27/26   | GRAHAM, TRICIA             | 50-706-26-8001-1610-900 - Student Sales                     |
| 00215783 | 3,082.74               | 05/01/26   | GRAINGER, W W-INC          | 10-26-8140 - Inventory                                      |
| 00215953 | 182.59                 | 05/13/26   | GRAINGER, W W-INC          | 10-066-26-1185-2600-673 - Electrical Materials              |
| 00215953 | 612.14                 | 05/13/26   | GRAINGER, W W-INC          | 10-171-26-1185-2600-668 - Heating and Ventilation Materials |
| 00216177 | 506.03                 | 05/21/26   | GRAINGER, W W-INC          | 10-066-26-1185-2600-673 - Electrical Materials              |
| 00216177 | 272.36                 | 05/21/26   | GRAINGER, W W-INC          | 10-171-26-1185-2600-670 - Air Conditioning Materials        |
| 00215954 | 322,014.00             | 05/13/26   | GSBS ARCHITECTS            | 30-420-26-1603-4300-461 - Architect Services                |
| 00215954 | 510.63                 | 05/13/26   | GSBS ARCHITECTS            | 30-702-26-1451-4700-724 - Site Improvements                 |
| 00215954 | 623.13                 | 05/13/26   | GSBS ARCHITECTS            | 30-706-26-1451-4700-724 - Site Improvements                 |
| 00215955 | 75.00                  | 05/13/26   | HADLOCK, NICHOLE E         | 10-057-26-1094-2200-325 - Contracted Services               |
| 00216252 | 17.50                  | 05/27/26   | HALL, HOLLIE               | 50-702-26-8001-1610-900 - Student Sales                     |
| 00216070 | 45.00                  | 05/19/26   | HANKS, ALLYSON             | 10-057-26-5645-2200-560 - Tuition                           |
| 00215838 | 78.01                  | 05/06/26   | HANKS, ZACHARY NICHOLAS    | 10-042-26-1057-2500-581 - Travel                            |
| 00215956 | 208.51                 | 05/13/26   | HANOSEK, CHARLES           | 10-057-26-5655-2200-581 - Travel                            |
| 00215957 | 208.80                 | 05/13/26   | HANSEN, RORY               | 10-057-26-1054-2200-581 - Travel                            |
| 00215839 | 10.50                  | 05/06/26   | HARMAN, DAVID              | 50-708-26-8001-1610-900 - Student Sales                     |
| 00215839 | 5.50                   | 05/06/26   | HARMAN, DAVID              | 50-720-26-8001-1610-900 - Student Sales                     |
| 00215958 | 13,504.88              | 05/13/26   | HARTFORD                   | 10-26-9551 - Life Insurance Payable                         |
| 00215959 | 33,254.14              | 05/13/26   | HARTFORD                   | 10-26-9550 - Disability Insurance Payable                   |
| 00215960 | 63,686.43              | 05/13/26   | HARTFORD                   | 10-26-9551 - Life Insurance Payable                         |
| 00216253 | 146.00                 | 05/27/26   | HARWARD, SARA              | 50-712-26-8001-1610-900 - Student Sales                     |
| 00216254 | 79.31                  | 05/27/26   | HEATON, SHELLEY            | 10-056-26-5220-2100-581 - Travel                            |
| 00216255 | 64.00                  | 05/27/26   | HERBERT, ANNE              | 50-702-26-8001-1610-900 - Student Sales                     |
| 00215961 | 796.95                 | 05/13/26   | HERITAGE ROOFING LLC       | 30-140-26-1473-4700-727 - Roofing Improvements              |
| 00215961 | 8,132.25               | 05/13/26   | HERITAGE ROOFING LLC       | 30-160-26-1451-4700-727 - Roofing Improvements              |
| 00215840 | 78.23                  | 05/06/26   | HIATT, EMILY ANN           | 10-015-26-1015-2500-581 - Travel                            |
| 00216256 | 175.50                 | 05/27/26   | HILLMAN, CRAIG             | 50-708-26-8001-1610-900 - Student Sales                     |
| 00216257 | 22.00                  | 05/27/26   | HIXSON, SARAH              | 50-142-26-8001-1610-900 - Student Sales                     |

# Nebo School District

## CHECK SUMMARY

May 2026

| Check No | Account Payment Amount | Check Date | Vendor Name                 | Account With Description                                           |
|----------|------------------------|------------|-----------------------------|--------------------------------------------------------------------|
| 00216257 | 174.25                 | 05/27/26   | HIXSON, SARAH               | 50-706-26-8001-1610-900 - Student Sales                            |
| 00216258 | 8,220.91               | 05/27/26   | HOJ INNOVATIONS LLC         | 10-712-26-6600-1000-731 - Equipment                                |
| 00216071 | 45.00                  | 05/19/26   | HOLDEN, SARAH SKUTEL        | 10-057-26-5645-2200-560 - Tuition                                  |
| 00216259 | 22.50                  | 05/27/26   | HONE, MELISSA               | 50-706-26-8001-1610-900 - Student Sales                            |
| 00216260 | 5.00                   | 05/27/26   | HOUSER, APRIL               | 50-704-26-8001-1610-900 - Student Sales                            |
| 00216072 | 130.50                 | 05/19/26   | HOUSER, BONNIE              | 50-704-26-8001-1610-900 - Student Sales                            |
| 00216178 | 40.00                  | 05/21/26   | HUBBARD, HEATHER            | 50-704-26-8001-1610-900 - Student Sales                            |
| 00215962 | 25,000.00              | 05/13/26   | HUDL                        | 10-706-26-1042-2400-810 - Dues and Subscriptions                   |
| 00216261 | 50.00                  | 05/27/26   | HUIISH, MICHELLE            | 50-708-26-8001-1610-900 - Student Sales                            |
| 00216262 | 108.50                 | 05/27/26   | HUMBERTO, JOSE              | 50-704-26-8001-1610-900 - Student Sales                            |
| 00216028 | 279.31                 | 05/14/26   | HUMPHRIES INC               | 30-340-26-1432-4500-325 - Contracted Services                      |
| 00216179 | 26.13                  | 05/21/26   | HUMPHRIES INC               | 30-143-26-1432-4500-325 - Contracted Services                      |
| 00216179 | 26.15                  | 05/21/26   | HUMPHRIES INC               | 30-168-26-1432-4500-325 - Portables Relocation                     |
| 00216179 | 26.14                  | 05/21/26   | HUMPHRIES INC               | 30-340-26-1432-4500-325 - Contracted Services                      |
| 00216179 | 26.15                  | 05/21/26   | HUMPHRIES INC               | 30-345-26-1432-4500-325 - Contracted Services                      |
| 00216263 | 57.00                  | 05/27/26   | HUMPHRIES, TEONA            | 50-706-26-8001-1610-900 - Student Sales                            |
| 00216264 | 19.70                  | 05/27/26   | HURST, CARRIE               | 50-704-26-8001-1610-900 - Student Sales                            |
| 00216265 | 10.75                  | 05/27/26   | HURST, TAMELA               | 50-708-26-8001-1610-900 - Student Sales                            |
| 00216266 | 4.50                   | 05/27/26   | HYATT, KELLY                | 50-702-26-8001-1610-900 - Student Sales                            |
| 00216267 | 18.00                  | 05/27/26   | HYDE, JILL                  | 50-712-26-8001-1610-900 - Student Sales                            |
| 00215841 | 22,750.00              | 05/06/26   | HYKO SUPPLY                 | 10-26-8140 - Inventory                                             |
| 00215841 | 298.00                 | 05/06/26   | HYKO SUPPLY                 | 10-704-26-1185-2600-440 - Equipment Repair and Inspection Services |
| 00216180 | 1,049.00               | 05/21/26   | HYKO SUPPLY                 | 10-712-26-1046-1000-731 - Equipment                                |
| 00215963 | 189.95                 | 05/13/26   | ICON GLASS, LLC             | 10-055-26-1180-2700-683 - Repair Parts                             |
| 00216073 | 55,471.22              | 05/19/26   | INSIGHT PUBLIC SECTOR       | 10-042-26-1057-1000-731 - Equipment                                |
| 00215784 | 530.66                 | 05/01/26   | INTERSTATE BATTERY SYSTEM   | 10-055-26-1180-2700-685 - Batteries                                |
| 00215964 | 400.05                 | 05/13/26   | INTERSTATE BATTERY SYSTEM   | 10-055-26-1180-2700-683 - Repair Parts                             |
| 00215785 | 1,633.48               | 05/01/26   | INTERWEST REFRIGERATION LLC | 10-034-26-1178-2600-442 - Vehicle Maintenance and Repair Services  |
| 00215965 | 163.00                 | 05/13/26   | INTERWEST REFRIGERATION LLC | 10-060-26-6915-2600-325 - Contracted Services                      |

# Nebo School District

## CHECK SUMMARY

May 2026

| Check No | Account Payment Amount | Check Date | Vendor Name                 | Account With Description                                           |
|----------|------------------------|------------|-----------------------------|--------------------------------------------------------------------|
| 00216268 | 26.00                  | 05/27/26   | JACOBSON, DEBORAH           | 50-702-26-8001-1610-900 - Student Sales                            |
| 00216074 | 230.41                 | 05/19/26   | JACOBSON, TIFFANY COOK      | 10-060-26-6520-2200-581 - Travel                                   |
| 00216269 | 61.00                  | 05/27/26   | JARVIS, ASHLEY              | 50-704-26-8001-1610-900 - Student Sales                            |
| 00216270 | 4,235.28               | 05/27/26   | JARVIS, JENNIFER            | 10-057-26-5665-2200-560 - Tuition                                  |
| 00216271 | 63.00                  | 05/27/26   | JENSEN, ELIZABETH A         | 50-708-26-8001-1610-900 - Student Sales                            |
| 00216272 | 12.50                  | 05/27/26   | JENSON, MELODY              | 50-712-26-8001-1610-900 - Student Sales                            |
| 00216182 | 40.00                  | 05/21/26   | JEX, JODY                   | 50-702-26-8001-1610-900 - Student Sales                            |
| 00215786 | 10,495.80              | 05/01/26   | J&J SNACK FOODS CORP OF CA  | 10-26-8140 - Inventory                                             |
| 00216181 | 17,995.00              | 05/21/26   | J & L CONTRACTING INC       | 30-712-26-1504-4700-728 - Flooring Improvements                    |
| 00216075 | 20.20                  | 05/19/26   | JOHANSEN, MAKAYLA           | 50-117-26-8001-1610-900 - Student Sales                            |
| 00216273 | 94.00                  | 05/27/26   | JOHNSON, ALLISON            | 50-706-26-8001-1610-900 - Student Sales                            |
| 00215842 | 290.63                 | 05/06/26   | JOHNSON MARK, LLC           | 10-26-9553 - Garnishments Payable                                  |
| 00215843 | 676.10                 | 05/06/26   | JOHNSON MARK, LLC           | 10-26-9553 - Garnishments Payable                                  |
| 00215844 | 738.69                 | 05/06/26   | JOHNSON MARK, LLC           | 10-26-9553 - Garnishments Payable                                  |
| 00215966 | 40.00                  | 05/13/26   | JOHNSON, MORGAN RENEE       | 10-060-26-6911-2200-330 - Training and Development                 |
| 00215966 | 59.74                  | 05/13/26   | JOHNSON, MORGAN RENEE       | 10-060-26-6911-2200-581 - Travel                                   |
| 00216274 | 10.00                  | 05/27/26   | JOHNSON, TIFFANY            | 50-704-26-8001-1610-900 - Student Sales                            |
| 00216076 | 82.00                  | 05/19/26   | JONES, CHERISA NICOLE       | 10-057-26-1094-2200-581 - Travel                                   |
| 00216275 | 5.00                   | 05/27/26   | JONES, SUZANNE              | 50-706-26-8001-1610-900 - Student Sales                            |
| 00216077 | 23,592.13              | 05/19/26   | JORGENSEN'S INC             | 10-712-26-1046-1000-731 - Equipment                                |
| 00215967 | 673.94                 | 05/13/26   | JOSTENS                     | 10-053-26-1053-2400-611 - Graduation Supplies                      |
| 00216078 | 30,223.00              | 05/19/26   | K-12 SOLUTIONS GROUP, LLC   | 10-012-26-1013-2500-355 - Software Maintenance                     |
| 00215969 | 1,050.28               | 05/13/26   | KARCHER NORTH AMERICA, INC. | 10-066-26-1185-2600-440 - Equipment Repair and Inspection Services |
| 00215845 | 92.15                  | 05/06/26   | KAY, RYAN                   | 50-077-26-8001-3100-581 - Travel                                   |
| 00215846 | 1,198.02               | 05/06/26   | KELLY SPICERS               | 10-033-26-1022-2500-615 - Copier Supplies                          |
| 00216276 | 1,208.07               | 05/27/26   | KELLY SPICERS               | 10-033-26-1022-2500-615 - Copier Supplies                          |
| 00215787 | 2,681.66               | 05/01/26   | KENWORTH SALES CO, INC      | 10-055-26-1180-2700-683 - Repair Parts                             |
| 00216183 | 1,422.00               | 05/21/26   | KENWORTH SALES CO, INC      | 10-055-26-1180-2700-683 - Repair Parts                             |
| 00216079 | 211.92                 | 05/19/26   | KIMBALL, SUZANNE            | 10-031-26-1019-2200-581 - Travel                                   |

# Nebo School District

## CHECK SUMMARY

May 2026

| Check No | Account Payment Amount | Check Date | Vendor Name                              | Account With Description                       |
|----------|------------------------|------------|------------------------------------------|------------------------------------------------|
| 00215970 | 650.00                 | 05/13/26   | KING, CHAD                               | 10-057-26-1094-2200-325 - Contracted Services  |
| 00216277 | 23.80                  | 05/27/26   | KLIPPEL, GRACE WILSON                    | 50-702-26-8001-1610-900 - Student Sales        |
| 00215847 | 340.58                 | 05/06/26   | KOFFORD, QUINN M                         | 10-26-9553 - Garnishments Payable              |
| 00215968 | 9,768.00               | 05/13/26   | K & P CONCEPTS LLC                       | 30-704-26-1470-4200-724 - Site Improvements    |
| 00215894 | 122.50                 | 05/08/26   | LANDMARK HIGH SCHOOL                     | 10-044-26-1201-1000-611 - Supplies             |
| 00215971 | 20,000.00              | 05/13/26   | LARSEN ELEMENTARY SCHOOL                 | 10-136-26-1100-1000-611 - Supplies             |
| 00215848 | 31.00                  | 05/06/26   | LARSEN, MARY                             | 50-708-26-8001-1610-900 - Student Sales        |
| 00216278 | 104.63                 | 05/27/26   | LARSEN, MARY                             | 10-057-26-5805-2200-581 - Travel               |
| 00215849 | 606.78                 | 05/06/26   | LAW OFFICES OF KIRK A CULLIMORE, LLC THE | 10-26-9553 - Garnishments Payable              |
| 00216279 | 22.50                  | 05/27/26   | LAWRENSON, ESCELLE                       | 50-704-26-8001-1610-900 - Student Sales        |
| 00013960 | 1,094.08               | 05/13/26   | LAWSON PRODUCTS INC                      | 10-055-26-1180-2700-615 - Bus Shop Supplies    |
| 00216280 | 37,000.00              | 05/27/26   | LEGACY WOODWORKING MACHINERY             | 10-712-26-6600-1000-731 - Equipment            |
| 00216281 | 9.00                   | 05/27/26   | LESHER, DAVID                            | 50-706-26-8001-1610-900 - Student Sales        |
| 00215788 | 1,075.40               | 05/01/26   | LES OLSON COMPANY                        | 10-340-26-1043-1000-731 - Equipment            |
| 00215788 | 1,000.00               | 05/01/26   | LES OLSON COMPANY                        | 30-830-26-1475-2600-731 - Equipment            |
| 00216184 | 2,263.89               | 05/21/26   | LES OLSON COMPANY                        | 10-033-26-1022-2500-615 - Copier Supplies      |
| 00216282 | 10.00                  | 05/27/26   | LEYVA, HOLLY                             | 50-706-26-8001-1610-900 - Student Sales        |
| 00216029 | 253.70                 | 05/14/26   | LINDE GAS & EQUIPMENT INC                | 30-168-26-1432-4500-325 - Portables Relocation |
| 00215850 | 14,000.00              | 05/06/26   | LIZ MIRRA CONSULTING, LLC                | 10-830-26-5644-2200-325 - Contracted Services  |
| 00215851 | 115.13                 | 05/06/26   | LOCKE, BENTON CLARK                      | 10-042-26-1057-2500-581 - Travel               |
| 00216283 | 10.00                  | 05/27/26   | LONG, LISA                               | 50-702-26-8001-1610-900 - Student Sales        |
| 00216284 | 11.50                  | 05/27/26   | LOVERIDGE, MICHELLE                      | 50-706-26-8001-1610-900 - Student Sales        |
| 00216185 | 37.50                  | 05/21/26   | MACARTHUR, KOREN                         | 50-708-26-8001-1610-900 - Student Sales        |
| 00216285 | 20.00                  | 05/27/26   | MAFI, AMY ROSE                           | 50-702-26-8001-1610-900 - Student Sales        |
| 00215852 | 164.87                 | 05/06/26   | MAGOFFIN, BRADY                          | 10-044-26-5365-2200-581 - Travel               |
| 00215852 | 2,865.90               | 05/06/26   | MAGOFFIN, BRADY                          | 10-057-26-5665-2200-560 - Tuition              |
| 00215972 | 47.50                  | 05/13/26   | MAGOFFIN, TRACIE                         | 50-706-26-8001-1610-900 - Student Sales        |
| 00216186 | 220.00                 | 05/21/26   | MAMMOTH HOLDINGS, LLC (WIGGY WASH)       | 10-060-26-6200-1000-611 - Supplies             |
| 00216186 | 320.00                 | 05/21/26   | MAMMOTH HOLDINGS, LLC (WIGGY WASH)       | 10-830-26-5070-1000-611 - Supplies             |

# Nebo School District

## CHECK SUMMARY

May 2026

| Check No | Account Payment Amount | Check Date | Vendor Name                    | Account With Description                            |
|----------|------------------------|------------|--------------------------------|-----------------------------------------------------|
| 00216080 | 249.00                 | 05/19/26   | MAPLE GROVE MIDDLE SCHOOL      | 10-340-26-1042-1000-731 - Equipment                 |
| 00216080 | 5,000.00               | 05/19/26   | MAPLE GROVE MIDDLE SCHOOL      | 10-340-26-1043-1000-644 - Library Materials         |
| 00216081 | 130.41                 | 05/19/26   | MAPLE GROVE MIDDLE SCHOOL      | 10-044-26-1201-1000-611 - Supplies                  |
| 00216082 | 367.00                 | 05/19/26   | MAPLE MOUNTAIN HIGH SCHOOL     | 10-702-26-6150-1000-611 - Supplies                  |
| 00216286 | 2,715.49               | 05/27/26   | MAPLE MOUNTAIN HIGH SCHOOL     | 10-702-26-1046-1000-731 - Equipment                 |
| 00215973 | 697.66                 | 05/13/26   | MAPLETON CITY CORP             | 10-130-26-1184-2600-421 - Water                     |
| 00215973 | 617.26                 | 05/13/26   | MAPLETON CITY CORP             | 10-130-26-1184-2600-422 - Sewer                     |
| 00215973 | 584.20                 | 05/13/26   | MAPLETON CITY CORP             | 10-138-26-1184-2600-421 - Water                     |
| 00215973 | 617.26                 | 05/13/26   | MAPLETON CITY CORP             | 10-138-26-1184-2600-422 - Sewer                     |
| 00215973 | 397.00                 | 05/13/26   | MAPLETON CITY CORP             | 10-140-26-1184-2600-421 - Water                     |
| 00215973 | 639.26                 | 05/13/26   | MAPLETON CITY CORP             | 10-140-26-1184-2600-422 - Sewer                     |
| 00215973 | 258.69                 | 05/13/26   | MAPLETON CITY CORP             | 10-340-26-1184-2600-421 - Water                     |
| 00215973 | 617.26                 | 05/13/26   | MAPLETON CITY CORP             | 10-340-26-1184-2600-422 - Sewer                     |
| 00215973 | 387.57                 | 05/13/26   | MAPLETON CITY CORP             | 10-404-26-1184-2600-421 - Water                     |
| 00215973 | 617.26                 | 05/13/26   | MAPLETON CITY CORP             | 10-404-26-1184-2600-422 - Sewer                     |
| 00215974 | 15,000.00              | 05/13/26   | MAPLETON JUNIOR HIGH SCHOOL    | 21-26-9404 - Mapleton Junior                        |
| 00216083 | 4,000.00               | 05/19/26   | MAPLETON JUNIOR HIGH SCHOOL    | 10-404-26-5346-2100-611 - Supplies                  |
| 00216083 | 20,000.00              | 05/19/26   | MAPLETON JUNIOR HIGH SCHOOL    | 21-26-9404 - Mapleton Junior                        |
| 00215895 | 300.44                 | 05/08/26   | MARTINEZ, XIMENA               | 10-830-26-3416-2200-581 - Travel                    |
| 00215975 | 104.00                 | 05/13/26   | MASSIE, TENA                   | 50-704-26-8001-1610-900 - Student Sales             |
| 00013945 | 4,135.68               | 05/06/26   | MAXIM HEALTHCARE SERVICES, INC | 10-044-26-1201-1000-325 - Contracted Services       |
| 00013986 | 3,851.45               | 05/27/26   | MAXIM HEALTHCARE SERVICES, INC | 10-044-26-1201-1000-325 - Contracted Services       |
| 00013977 | 135.00                 | 05/21/26   | MCGEE'S STAMP & TROPHY CO      | 10-050-26-1177-2600-611 - Supplies                  |
| 00216287 | 31.03                  | 05/27/26   | MCGRATH, SAMUEL M              | 10-057-26-5655-2200-581 - Travel                    |
| 00216288 | 80.00                  | 05/27/26   | MCHOES, AUDRA                  | 50-712-26-8001-1610-900 - Student Sales             |
| 00215853 | 71,027.96              | 05/06/26   | MEADOW GOLD DAIRY              | 50-077-26-8001-3100-633 - Milk                      |
| 00216289 | 52,941.10              | 05/27/26   | MEADOW GOLD DAIRY              | 50-077-26-8001-3100-633 - Milk                      |
| 00215976 | 51,141.58              | 05/13/26   | METLIFE                        | 10-26-9558 - Other Insurance Payable                |
| 00215854 | 143.50                 | 05/06/26   | METROLINEDIRECT.COM            | 10-066-26-1185-2600-444 - Telephone Repair Services |

# Nebo School District

## CHECK SUMMARY

May 2026

| Check No | Account Payment Amount | Check Date | Vendor Name                 | Account With Description                                    |
|----------|------------------------|------------|-----------------------------|-------------------------------------------------------------|
| 00215789 | 2,247.00               | 05/01/26   | MHC SIGN & DESIGN           | 10-055-26-1180-2700-615 - Bus Shop Supplies                 |
| 00216290 | 8,100.00               | 05/27/26   | MHTN ARCHITECTS             | 30-702-26-1470-4500-461 - Architect Services                |
| 00216291 | 12.50                  | 05/27/26   | MIDDLETON, VALENE           | 50-712-26-8001-1610-900 - Student Sales                     |
| 00216084 | 315.23                 | 05/19/26   | MIKESELL, TRENT             | 10-057-26-1054-2200-581 - Travel                            |
| 00216085 | 89.03                  | 05/19/26   | MILLS, LAUREL               | 10-060-26-6520-2200-581 - Travel                            |
| 00215886 | 106.79                 | 05/06/26   | MITCHELL, ASHLEY            | 10-044-26-5221-2200-581 - Travel                            |
| 00216292 | 32.00                  | 05/27/26   | MITCHELL, KRYSTAL           | 50-712-26-8001-1610-900 - Student Sales                     |
| 00215896 | 145.00                 | 05/08/26   | MORNING LOO SANITATION LLC  | 10-704-26-6140-1000-611 - Supplies                          |
| 00215896 | 145.00                 | 05/08/26   | MORNING LOO SANITATION LLC  | 10-712-26-6140-1000-611 - Supplies                          |
| 00215977 | 1,164.46               | 05/13/26   | MOTION INDUSTRIES, INC      | 10-142-26-1185-2600-670 - Air Conditioning Materials        |
| 00013946 | -286.92                | 05/06/26   | MOUNTAINLAND SUPPLY COMPANY | 10-066-26-1185-2600-676 - Plumbing Materials                |
| 00013946 | 91.31                  | 05/06/26   | MOUNTAINLAND SUPPLY COMPANY | 10-120-26-1185-2600-676 - Plumbing Materials                |
| 00013946 | 18.82                  | 05/06/26   | MOUNTAINLAND SUPPLY COMPANY | 10-169-26-1185-2600-676 - Plumbing Materials                |
| 00013946 | 119.15                 | 05/06/26   | MOUNTAINLAND SUPPLY COMPANY | 10-380-26-1043-1000-731 - Equipment                         |
| 00013946 | 185.33                 | 05/06/26   | MOUNTAINLAND SUPPLY COMPANY | 10-706-26-1185-2600-676 - Plumbing Materials                |
| 00013946 | 156.42                 | 05/06/26   | MOUNTAINLAND SUPPLY COMPANY | 10-712-26-6150-4500-724 - Site Improvements                 |
| 00013961 | 103.98                 | 05/13/26   | MOUNTAINLAND SUPPLY COMPANY | 10-118-26-1185-2600-676 - Plumbing Materials                |
| 00013961 | 48.27                  | 05/13/26   | MOUNTAINLAND SUPPLY COMPANY | 10-130-26-1185-2600-676 - Plumbing Materials                |
| 00013961 | 104.75                 | 05/13/26   | MOUNTAINLAND SUPPLY COMPANY | 10-142-26-1185-2600-676 - Plumbing Materials                |
| 00013961 | 72.63                  | 05/13/26   | MOUNTAINLAND SUPPLY COMPANY | 10-160-26-1185-2600-676 - Plumbing Materials                |
| 00013961 | 117.66                 | 05/13/26   | MOUNTAINLAND SUPPLY COMPANY | 10-408-26-1185-2600-676 - Plumbing Materials                |
| 00013961 | 74.94                  | 05/13/26   | MOUNTAINLAND SUPPLY COMPANY | 10-420-26-1185-2600-668 - Heating and Ventilation Materials |
| 00013961 | 211.91                 | 05/13/26   | MOUNTAINLAND SUPPLY COMPANY | 10-746-26-1185-2600-676 - Plumbing Materials                |
| 00013978 | 78.13                  | 05/21/26   | MOUNTAINLAND SUPPLY COMPANY | 10-066-26-1185-2600-684 - Plumbing Tools                    |
| 00013978 | 286.10                 | 05/21/26   | MOUNTAINLAND SUPPLY COMPANY | 10-130-26-1185-2600-676 - Plumbing Materials                |
| 00013978 | 118.91                 | 05/21/26   | MOUNTAINLAND SUPPLY COMPANY | 10-140-26-1185-2600-676 - Plumbing Materials                |
| 00013978 | 425.54                 | 05/21/26   | MOUNTAINLAND SUPPLY COMPANY | 10-141-26-1185-2600-676 - Plumbing Materials                |
| 00013978 | 15.05                  | 05/21/26   | MOUNTAINLAND SUPPLY COMPANY | 10-148-26-1185-2600-676 - Plumbing Materials                |
| 00013978 | 168.90                 | 05/21/26   | MOUNTAINLAND SUPPLY COMPANY | 10-168-26-1185-2600-676 - Plumbing Materials                |

# Nebo School District

## CHECK SUMMARY

May 2026

| Check No | Account Payment Amount | Check Date | Vendor Name                 | Account With Description                                           |
|----------|------------------------|------------|-----------------------------|--------------------------------------------------------------------|
| 00013978 | 7.92                   | 05/21/26   | MOUNTAINLAND SUPPLY COMPANY | 10-180-26-1185-2600-676 - Plumbing Materials                       |
| 00013978 | 23.31                  | 05/21/26   | MOUNTAINLAND SUPPLY COMPANY | 10-345-26-1185-2600-676 - Plumbing Materials                       |
| 00013978 | 93.43                  | 05/21/26   | MOUNTAINLAND SUPPLY COMPANY | 10-404-26-1185-2600-676 - Plumbing Materials                       |
| 00013978 | 5.02                   | 05/21/26   | MOUNTAINLAND SUPPLY COMPANY | 10-408-26-1185-2600-667 - Sprinkler Materials                      |
| 00013978 | 224.38                 | 05/21/26   | MOUNTAINLAND SUPPLY COMPANY | 10-424-26-1185-2600-676 - Plumbing Materials                       |
| 00013978 | 216.09                 | 05/21/26   | MOUNTAINLAND SUPPLY COMPANY | 10-706-26-1185-2600-676 - Plumbing Materials                       |
| 00013978 | 52.26                  | 05/21/26   | MOUNTAINLAND SUPPLY COMPANY | 23-801-26-1075-1000-731 - Equipment                                |
| 00215978 | 191,909.94             | 05/13/26   | MOUNTAIN STATE SCHOOLBK DEP | 10-057-26-7508-2200-611 - Supplies                                 |
| 00216293 | 800.00                 | 05/27/26   | MOUNTAIN STATE SCHOOLBK DEP | 10-057-26-7508-2200-611 - Supplies                                 |
| 00216086 | 1,229.30               | 05/19/26   | MT NEBO MIDDLE SCHOOL       | 10-044-26-1201-1000-611 - Supplies                                 |
| 00216294 | 9.50                   | 05/27/26   | MURRAY, MICHAEL R           | 50-706-26-8001-1610-900 - Student Sales                            |
| 00215790 | 988.49                 | 05/01/26   | NAPA - PAYSON               | 10-055-26-1180-2700-683 - Repair Parts                             |
| 00215855 | 656.75                 | 05/06/26   | NAPA - PAYSON               | 10-066-26-1185-2600-442 - Vehicle Maintenance and Repair Services  |
| 00215855 | 627.60                 | 05/06/26   | NAPA - PAYSON               | 10-066-26-1185-2600-674 - Grounds Materials                        |
| 00215855 | 113.63                 | 05/06/26   | NAPA - PAYSON               | 10-120-26-1185-2600-674 - Grounds Materials                        |
| 00215855 | 148.99                 | 05/06/26   | NAPA - PAYSON               | 10-130-26-1185-2600-674 - Grounds Materials                        |
| 00215855 | 68.49                  | 05/06/26   | NAPA - PAYSON               | 10-141-26-1185-2600-674 - Grounds Materials                        |
| 00215855 | 661.28                 | 05/06/26   | NAPA - PAYSON               | 10-160-26-1185-2600-440 - Equipment Repair and Inspection Services |
| 00215855 | 38.60                  | 05/06/26   | NAPA - PAYSON               | 10-169-26-1185-2600-674 - Grounds Materials                        |
| 00215855 | 68.49                  | 05/06/26   | NAPA - PAYSON               | 10-380-26-1185-2600-674 - Grounds Materials                        |
| 00215855 | 26.47                  | 05/06/26   | NAPA - PAYSON               | 10-416-26-1185-2600-674 - Grounds Materials                        |
| 00215855 | 7.99                   | 05/06/26   | NAPA - PAYSON               | 10-712-26-1185-2600-674 - Grounds Materials                        |
| 00215856 | 15.60                  | 05/06/26   | NAPA - PAYSON               | 10-055-26-1180-2700-440 - Equipment Repair Services                |
| 00215856 | 5.69                   | 05/06/26   | NAPA - PAYSON               | 10-055-26-1180-2700-683 - Repair Parts                             |
| 00215979 | 330.00                 | 05/13/26   | NAPA - PAYSON               | 10-055-26-1180-2700-615 - Bus Shop Supplies                        |
| 00215979 | 616.40                 | 05/13/26   | NAPA - PAYSON               | 10-055-26-1180-2700-683 - Repair Parts                             |
| 00216087 | 612.23                 | 05/19/26   | NAPA - PAYSON               | 10-055-26-1180-2700-683 - Repair Parts                             |
| 00216187 | 14.08                  | 05/21/26   | NAPA - PAYSON               | 10-055-26-1180-2700-683 - Repair Parts                             |
| 00215857 | 732.64                 | 05/06/26   | NAPA - SPANISH FORK         | 10-066-26-1185-2600-442 - Vehicle Maintenance and Repair Services  |

# Nebo School District

## CHECK SUMMARY

May 2026

| Check No | Account Payment Amount | Check Date | Vendor Name                         | Account With Description                       |
|----------|------------------------|------------|-------------------------------------|------------------------------------------------|
| 00215857 | 30.44                  | 05/06/26   | NAPA - SPANISH FORK                 | 10-169-26-1185-2600-674 - Grounds Materials    |
| 00215791 | 140.40                 | 05/01/26   | NATIONAL ART & SCHOOL SUPPLIES, INC | 10-26-8140 - Inventory                         |
| 00215908 | 393.00                 | 05/11/26   | NEBO CUSTODIAN ASSOCIATION          | 10-26-9554 - Dues Payable                      |
| 00215980 | 6,405.00               | 05/13/26   | NEBO FLEX SPENDING                  | 10-26-9552 - Flex Spending Payable             |
| 00215858 | 12,000.00              | 05/06/26   | NEBO FOUNDATION                     | 70-26-9799 - Nebo Foundation for Excellence    |
| 00215909 | 1,160.00               | 05/11/26   | NEBO FOUNDATION                     | 10-26-9555 - Other Payroll Payable             |
| 00215910 | 1,048.00               | 05/11/26   | NEBO OFFICE FUND                    | 10-26-9554 - Dues Payable                      |
| 00216088 | 1,031.00               | 05/19/26   | NELSON, SHERRI                      | 10-005-26-1005-2300-613 - Staff Food           |
| 00216030 | 2,499.56               | 05/14/26   | NEWEGG BUSINESS INC                 | 10-830-26-5622-1000-731 - Equipment            |
| 00215981 | 160.52                 | 05/13/26   | NEWITT, MOLLY                       | 10-720-26-5053-2200-581 - Travel               |
| 00216295 | 5.50                   | 05/27/26   | NEWTON, KIMBERLY                    | 50-704-26-8001-1610-900 - Student Sales        |
| 00215792 | 7,143.55               | 05/01/26   | NICHOLAS AND CO. INC.               | 10-26-8140 - Inventory                         |
| 00215792 | 7,623.32               | 05/01/26   | NICHOLAS AND CO. INC.               | 50-077-26-8001-3100-630 - Food                 |
| 00215897 | 70,170.29              | 05/08/26   | NICHOLAS AND CO. INC.               | 50-077-26-8001-3100-634 - Fresh Produce        |
| 00216296 | 23,250.52              | 05/27/26   | NICHOLAS AND CO. INC.               | 50-077-26-8001-3100-634 - Fresh Produce        |
| 00216297 | 19.50                  | 05/27/26   | NIELSEN, MELISSA                    | 50-704-26-8001-1610-900 - Student Sales        |
| 00216188 | 30.10                  | 05/21/26   | NIELSEN, RICHARD                    | 10-011-26-1011-2300-613 - Staff Food           |
| 00215898 | 50,875.00              | 05/08/26   | NIMBLE HIRING, PBC.                 | 10-015-26-1015-2500-355 - Software Maintenance |
| 00216298 | 8.50                   | 05/27/26   | NORMAN, NACKOLE                     | 50-706-26-8001-1610-900 - Student Sales        |
| 00216299 | 47.50                  | 05/27/26   | NUGEN, WENDY                        | 50-708-26-8001-1610-900 - Student Sales        |
| 00215859 | 750.00                 | 05/06/26   | OFFICE EQUIPMENT CO. INC.           | 10-019-26-1184-2600-423 - Garbage Disposal     |
| 00215860 | 1,125.36               | 05/06/26   | OFFICE OF STATE DEBT COLLECTION     | 10-26-9553 - Garnishments Payable              |
| 00215861 | 554.09                 | 05/06/26   | OFFICE OF STATE DEBT COLLECTION     | 10-26-9553 - Garnishments Payable              |
| 00216300 | 5.00                   | 05/27/26   | OLSON, ELISHA                       | 50-706-26-8001-1610-900 - Student Sales        |
| 00215982 | 3,416,585.41           | 05/13/26   | OPENED                              | 10-752-26-3480-1000-325 - Contracted Services  |
| 00013962 | 134.63                 | 05/13/26   | O'REILLY AUTO PARTS                 | 10-055-26-1180-2700-615 - Bus Shop Supplies    |
| 00013979 | 185.71                 | 05/21/26   | O'REILLY AUTO PARTS                 | 10-055-26-1180-2700-683 - Repair Parts         |
| 00216301 | 15.00                  | 05/27/26   | OTTLEY, AMALIE ROSE                 | 50-704-26-8001-1610-900 - Student Sales        |
| 00215862 | 71.56                  | 05/06/26   | OTTOSON, AARON                      | 10-042-26-1057-2500-581 - Travel               |

# Nebo School District

## CHECK SUMMARY

May 2026

| Check No | Account Payment Amount | Check Date | Vendor Name                 | Account With Description                           |
|----------|------------------------|------------|-----------------------------|----------------------------------------------------|
| 00215983 | 65.90                  | 05/13/26   | OUT BACK GRAPHICS LLC       | 10-180-26-1325-1000-731 - Equipment                |
| 00215985 | 21.39                  | 05/13/26   | PALMER, ANNA                | 10-056-26-5218-2100-581 - Travel                   |
| 00216090 | 102.00                 | 05/19/26   | PALMER, ANNA                | 10-056-26-5218-2100-613 - Staff Food               |
| 00216091 | 87.50                  | 05/19/26   | PALMER, GRANT               | 10-060-26-6600-1000-560 - Tuition                  |
| 00216093 | 350.00                 | 05/19/26   | PARK, MADELINE LEE          | 10-060-26-6700-2200-330 - Training and Development |
| 00216092 | 8,780.00               | 05/19/26   | PARK VIEW ELEMENTARY SCHOOL | 10-148-26-1043-1000-611 - Supplies                 |
| 00216092 | 4,000.00               | 05/19/26   | PARK VIEW ELEMENTARY SCHOOL | 10-148-26-1100-1000-611 - Supplies                 |
| 00216302 | 32.92                  | 05/27/26   | PARTRIDGE, JODI LYNN        | 10-057-26-5655-2200-581 - Travel                   |
| 00215793 | 269.28                 | 05/01/26   | PARTS AUTHORITY LLC         | 10-055-26-1180-2700-683 - Repair Parts             |
| 00216189 | 157.63                 | 05/21/26   | PARTS AUTHORITY LLC         | 10-055-26-1180-2700-683 - Repair Parts             |
| 00216303 | 19.25                  | 05/27/26   | PATTERSON, LINDA            | 50-702-26-8001-1610-900 - Student Sales            |
| 00216304 | 19.10                  | 05/27/26   | PAULSON, DIANNA             | 50-708-26-8001-1610-900 - Student Sales            |
| 00215986 | 228.12                 | 05/13/26   | PAYSON CITY CORPORATION     | 10-019-26-1184-2600-423 - Garbage Disposal         |
| 00215986 | 10.37                  | 05/13/26   | PAYSON CITY CORPORATION     | 10-345-26-1184-2600-423 - Garbage Disposal         |
| 00215986 | 1,197.29               | 05/13/26   | PAYSON CITY CORPORATION     | 10-720-26-6150-1000-611 - Supplies                 |
| 00215986 | 345.42                 | 05/13/26   | PAYSON CITY CORPORATION     | 30-143-26-1432-4500-325 - Contracted Services      |
| 00215986 | 345.43                 | 05/13/26   | PAYSON CITY CORPORATION     | 30-168-26-1432-4500-325 - Portables Relocation     |
| 00216190 | 160.10                 | 05/21/26   | PAYSON CITY CORPORATION     | 10-055-26-1184-2600-421 - Water                    |
| 00216190 | 220.46                 | 05/21/26   | PAYSON CITY CORPORATION     | 10-055-26-1184-2600-422 - Sewer                    |
| 00216190 | 2,352.91               | 05/21/26   | PAYSON CITY CORPORATION     | 10-055-26-1184-2600-621 - Electricity              |
| 00216190 | 146.58                 | 05/21/26   | PAYSON CITY CORPORATION     | 10-104-26-1184-2600-421 - Water                    |
| 00216190 | 338.22                 | 05/21/26   | PAYSON CITY CORPORATION     | 10-104-26-1184-2600-422 - Sewer                    |
| 00216190 | 4,444.80               | 05/21/26   | PAYSON CITY CORPORATION     | 10-104-26-1184-2600-621 - Electricity              |
| 00216190 | 210.29                 | 05/21/26   | PAYSON CITY CORPORATION     | 10-148-26-1184-2600-421 - Water                    |
| 00216190 | 576.70                 | 05/21/26   | PAYSON CITY CORPORATION     | 10-148-26-1184-2600-422 - Sewer                    |
| 00216190 | 3,742.68               | 05/21/26   | PAYSON CITY CORPORATION     | 10-148-26-1184-2600-621 - Electricity              |
| 00216190 | 194.02                 | 05/21/26   | PAYSON CITY CORPORATION     | 10-171-26-1184-2600-421 - Water                    |
| 00216190 | 613.36                 | 05/21/26   | PAYSON CITY CORPORATION     | 10-171-26-1184-2600-422 - Sewer                    |
| 00216190 | 4,651.27               | 05/21/26   | PAYSON CITY CORPORATION     | 10-171-26-1184-2600-621 - Electricity              |

# Nebo School District

## CHECK SUMMARY

May 2026

| Check No | Account Payment Amount | Check Date | Vendor Name              | Account With Description                      |
|----------|------------------------|------------|--------------------------|-----------------------------------------------|
| 00216190 | 204.05                 | 05/21/26   | PAYSON CITY CORPORATION  | 10-172-26-1184-2600-421 - Water               |
| 00216190 | 295.14                 | 05/21/26   | PAYSON CITY CORPORATION  | 10-172-26-1184-2600-422 - Sewer               |
| 00216190 | 3,078.23               | 05/21/26   | PAYSON CITY CORPORATION  | 10-172-26-1184-2600-621 - Electricity         |
| 00216190 | 394.98                 | 05/21/26   | PAYSON CITY CORPORATION  | 10-184-26-1184-2600-421 - Water               |
| 00216190 | 644.06                 | 05/21/26   | PAYSON CITY CORPORATION  | 10-184-26-1184-2600-422 - Sewer               |
| 00216190 | 2,878.97               | 05/21/26   | PAYSON CITY CORPORATION  | 10-184-26-1184-2600-621 - Electricity         |
| 00216190 | 138.58                 | 05/21/26   | PAYSON CITY CORPORATION  | 10-345-26-1184-2600-421 - Water               |
| 00216190 | 895.72                 | 05/21/26   | PAYSON CITY CORPORATION  | 10-345-26-1184-2600-422 - Sewer               |
| 00216190 | 7,546.17               | 05/21/26   | PAYSON CITY CORPORATION  | 10-345-26-1184-2600-621 - Electricity         |
| 00216190 | 357.16                 | 05/21/26   | PAYSON CITY CORPORATION  | 10-408-26-1184-2600-421 - Water               |
| 00216190 | 176.86                 | 05/21/26   | PAYSON CITY CORPORATION  | 10-408-26-1184-2600-422 - Sewer               |
| 00216190 | 13,281.94              | 05/21/26   | PAYSON CITY CORPORATION  | 10-408-26-1184-2600-621 - Electricity         |
| 00216190 | 982.71                 | 05/21/26   | PAYSON CITY CORPORATION  | 10-704-26-1184-2600-421 - Water               |
| 00216190 | 4,300.07               | 05/21/26   | PAYSON CITY CORPORATION  | 10-704-26-1184-2600-422 - Sewer               |
| 00216190 | 22,949.75              | 05/21/26   | PAYSON CITY CORPORATION  | 10-704-26-1184-2600-621 - Electricity         |
| 00215899 | 594.94                 | 05/08/26   | PAYSON HIGH SCHOOL       | 10-044-26-1201-1000-611 - Supplies            |
| 00216094 | 2,400.00               | 05/19/26   | PAYSON HIGH SCHOOL       | 10-704-26-6908-1000-581 - Travel              |
| 00216305 | 150.00                 | 05/27/26   | PAYSON HIGH SCHOOL       | 10-704-26-6150-1000-611 - Supplies            |
| 00215987 | 179.97                 | 05/13/26   | PAYSON MARKET            | 10-055-26-1180-2700-615 - Bus Shop Supplies   |
| 00216306 | 8.50                   | 05/27/26   | PEACOCK, KATRINA         | 50-704-26-8001-1610-900 - Student Sales       |
| 00215988 | 201.19                 | 05/13/26   | PEERY, BART REX          | 10-053-26-1053-2300-581 - Travel              |
| 00215863 | 231.00                 | 05/06/26   | PEMBERTON, DAKOTA        | 10-142-26-1325-2200-581 - Travel              |
| 00216191 | 8,319.00               | 05/21/26   | PENDLETON SERVICES, LLC  | 10-044-26-1201-1000-325 - Contracted Services |
| 00216192 | 34.99                  | 05/21/26   | PERFORMANCE AUDIO LLC    | 10-066-26-1185-2600-679 - Controls            |
| 00013971 | 2,690.92               | 05/19/26   | PERMA-BOUND BOOKS        | 10-158-26-1300-1000-644 - Library Materials   |
| 00216307 | 27.50                  | 05/27/26   | PETERSEN, PAUL           | 50-712-26-8001-1610-900 - Student Sales       |
| 00215989 | 500.00                 | 05/13/26   | PETERSON, ASHLEY         | 10-830-26-1059-2300-325 - Contracted Services |
| 00215990 | 102.01                 | 05/13/26   | PETERSON, MYLES          | 10-057-26-5655-2200-581 - Travel              |
| 00013947 | 69.88                  | 05/06/26   | PETERSON PLUMBING SUPPLY | 10-117-26-1185-2600-676 - Plumbing Materials  |

# Nebo School District

## CHECK SUMMARY

May 2026

| Check No | Account Payment Amount | Check Date | Vendor Name                            | Account With Description                            |
|----------|------------------------|------------|----------------------------------------|-----------------------------------------------------|
| 00013947 | 188.12                 | 05/06/26   | PETERSON PLUMBING SUPPLY               | 10-712-26-6150-4500-724 - Site Improvements         |
| 00013963 | 538.31                 | 05/13/26   | PETERSON PLUMBING SUPPLY               | 10-066-26-1185-2600-676 - Plumbing Materials        |
| 00013980 | 86.88                  | 05/21/26   | PETERSON PLUMBING SUPPLY               | 10-066-26-1185-2600-667 - Sprinkler Materials       |
| 00216308 | 10.00                  | 05/27/26   | PETERSON, RUTH                         | 50-706-26-8001-1610-900 - Student Sales             |
| 00215991 | 135.58                 | 05/13/26   | PETERSON, TROY                         | 10-053-26-1053-2300-581 - Travel                    |
| 00215984 | 17,500.00              | 05/13/26   | P E VALGARDSON & SONS INC              | 30-340-26-1432-4500-325 - Contracted Services       |
| 00216089 | 2,000.00               | 05/19/26   | P E VALGARDSON & SONS INC              | 30-340-26-1432-4500-325 - Contracted Services       |
| 00216089 | 16,000.00              | 05/19/26   | P E VALGARDSON & SONS INC              | 30-345-26-1432-4500-325 - Contracted Services       |
| 00216095 | 52,250.00              | 05/19/26   | PHE MECHANICAL CONTRACTING INC         | 30-180-26-1455-4700-724 - Site Improvements         |
| 00216309 | 126,775.00             | 05/27/26   | PHE MECHANICAL CONTRACTING INC         | 30-180-26-1455-4700-724 - Site Improvements         |
| 00216096 | 1,599.32               | 05/19/26   | PICTURELINE                            | 10-033-26-1022-2500-611 - Supplies                  |
| 00215864 | 46,951.88              | 05/06/26   | PLAYPOWER LT FARMINGTON INC            | 10-712-26-6400-1000-731 - Equipment                 |
| 00216310 | 64.38                  | 05/27/26   | PREECE, HEIDI                          | 10-057-26-5655-2200-581 - Travel                    |
| 00216193 | 241.12                 | 05/21/26   | PREMIER TRUCK GROUP OF SALT LAKE CITY  | 10-055-26-1180-2700-683 - Repair Parts              |
| 00216097 | 26,231.00              | 05/19/26   | PREMISE HEALTH EMPLOYER SOLUTIONS, LLC | 10-008-26-1008-2200-325 - Contracted Services       |
| 00216311 | 71,860.69              | 05/27/26   | PREMISE HEALTH EMPLOYER SOLUTIONS, LLC | 10-008-26-1008-2200-325 - Contracted Services       |
| 00216311 | 11,348.00              | 05/27/26   | PREMISE HEALTH EMPLOYER SOLUTIONS, LLC | 10-008-26-1008-2200-611 - Supplies                  |
| 00215865 | 407.24                 | 05/06/26   | PRIMUS LAW PC                          | 10-26-9553 - Garnishments Payable                   |
| 00216098 | 2,084.43               | 05/19/26   | PYE-BARKER FIRE & SAFETY LLC           | 30-706-26-1475-2600-440 - Equipment Repair Services |
| 00216098 | 2,213.00               | 05/19/26   | PYE-BARKER FIRE & SAFETY LLC           | 30-706-26-1475-2600-731 - Equipment                 |
| 00216312 | 5.00                   | 05/27/26   | RABY, JENNIFER                         | 50-702-26-8001-1610-900 - Student Sales             |
| 00216313 | 640.00                 | 05/27/26   | REBEL ATHLETIC INC                     | 10-708-26-1042-1000-611 - Supplies                  |
| 00216031 | 26.91                  | 05/14/26   | RED RHINO INDUSTRIAL                   | 10-424-26-1185-2600-674 - Grounds Materials         |
| 00215992 | 5,000.00               | 05/13/26   | REES ELEMENTARY SCHOOL                 | 10-156-26-1043-1000-611 - Supplies                  |
| 00215993 | 1,076.88               | 05/13/26   | REPUBLIC SERVICES, INC.                | 10-019-26-1184-2600-423 - Garbage Disposal          |
| 00215993 | 348.13                 | 05/13/26   | REPUBLIC SERVICES, INC.                | 10-034-26-1184-2600-423 - Garbage Disposal          |
| 00215993 | 896.43                 | 05/13/26   | REPUBLIC SERVICES, INC.                | 10-055-26-1184-2600-423 - Garbage Disposal          |
| 00215993 | 1,420.33               | 05/13/26   | REPUBLIC SERVICES, INC.                | 10-066-26-1184-2600-423 - Garbage Disposal          |
| 00215993 | 553.53                 | 05/13/26   | REPUBLIC SERVICES, INC.                | 10-100-26-1184-2600-423 - Garbage Disposal          |

# Nebo School District

## CHECK SUMMARY

May 2026

| Check No | Account Payment Amount | Check Date | Vendor Name             | Account With Description                   |
|----------|------------------------|------------|-------------------------|--------------------------------------------|
| 00215993 | 696.26                 | 05/13/26   | REPUBLIC SERVICES, INC. | 10-102-26-1184-2600-423 - Garbage Disposal |
| 00215993 | 522.20                 | 05/13/26   | REPUBLIC SERVICES, INC. | 10-104-26-1184-2600-423 - Garbage Disposal |
| 00215993 | 522.20                 | 05/13/26   | REPUBLIC SERVICES, INC. | 10-108-26-1184-2600-423 - Garbage Disposal |
| 00215993 | 738.04                 | 05/13/26   | REPUBLIC SERVICES, INC. | 10-112-26-1184-2600-423 - Garbage Disposal |
| 00215993 | 757.58                 | 05/13/26   | REPUBLIC SERVICES, INC. | 10-116-26-1184-2600-423 - Garbage Disposal |
| 00215993 | 645.79                 | 05/13/26   | REPUBLIC SERVICES, INC. | 10-117-26-1184-2600-423 - Garbage Disposal |
| 00215993 | 696.26                 | 05/13/26   | REPUBLIC SERVICES, INC. | 10-118-26-1184-2600-423 - Garbage Disposal |
| 00215993 | 696.26                 | 05/13/26   | REPUBLIC SERVICES, INC. | 10-119-26-1184-2600-423 - Garbage Disposal |
| 00215993 | 609.23                 | 05/13/26   | REPUBLIC SERVICES, INC. | 10-130-26-1184-2600-423 - Garbage Disposal |
| 00215993 | 522.20                 | 05/13/26   | REPUBLIC SERVICES, INC. | 10-136-26-1184-2600-423 - Garbage Disposal |
| 00215993 | 696.26                 | 05/13/26   | REPUBLIC SERVICES, INC. | 10-138-26-1184-2600-423 - Garbage Disposal |
| 00215993 | 696.26                 | 05/13/26   | REPUBLIC SERVICES, INC. | 10-140-26-1184-2600-423 - Garbage Disposal |
| 00215993 | 738.04                 | 05/13/26   | REPUBLIC SERVICES, INC. | 10-141-26-1184-2600-423 - Garbage Disposal |
| 00215993 | 696.26                 | 05/13/26   | REPUBLIC SERVICES, INC. | 10-142-26-1184-2600-423 - Garbage Disposal |
| 00215993 | 696.26                 | 05/13/26   | REPUBLIC SERVICES, INC. | 10-143-26-1184-2600-423 - Garbage Disposal |
| 00215993 | 348.13                 | 05/13/26   | REPUBLIC SERVICES, INC. | 10-144-26-1184-2600-423 - Garbage Disposal |
| 00215993 | 435.16                 | 05/13/26   | REPUBLIC SERVICES, INC. | 10-148-26-1184-2600-423 - Garbage Disposal |
| 00215993 | 696.26                 | 05/13/26   | REPUBLIC SERVICES, INC. | 10-156-26-1184-2600-423 - Garbage Disposal |
| 00215993 | 609.23                 | 05/13/26   | REPUBLIC SERVICES, INC. | 10-158-26-1184-2600-423 - Garbage Disposal |
| 00215993 | 553.53                 | 05/13/26   | REPUBLIC SERVICES, INC. | 10-160-26-1184-2600-423 - Garbage Disposal |
| 00215993 | 435.17                 | 05/13/26   | REPUBLIC SERVICES, INC. | 10-164-26-1184-2600-423 - Garbage Disposal |
| 00215993 | 696.26                 | 05/13/26   | REPUBLIC SERVICES, INC. | 10-168-26-1184-2600-423 - Garbage Disposal |
| 00215993 | 696.26                 | 05/13/26   | REPUBLIC SERVICES, INC. | 10-169-26-1184-2600-423 - Garbage Disposal |
| 00215993 | 609.23                 | 05/13/26   | REPUBLIC SERVICES, INC. | 10-170-26-1184-2600-423 - Garbage Disposal |
| 00215993 | 522.20                 | 05/13/26   | REPUBLIC SERVICES, INC. | 10-171-26-1184-2600-423 - Garbage Disposal |
| 00215993 | 522.20                 | 05/13/26   | REPUBLIC SERVICES, INC. | 10-172-26-1184-2600-423 - Garbage Disposal |
| 00215993 | 645.79                 | 05/13/26   | REPUBLIC SERVICES, INC. | 10-180-26-1184-2600-423 - Garbage Disposal |
| 00215993 | 522.20                 | 05/13/26   | REPUBLIC SERVICES, INC. | 10-184-26-1184-2600-423 - Garbage Disposal |
| 00215993 | 1,044.40               | 05/13/26   | REPUBLIC SERVICES, INC. | 10-315-26-1184-2600-423 - Garbage Disposal |

# Nebo School District

## CHECK SUMMARY

May 2026

| Check No | Account Payment Amount | Check Date | Vendor Name                            | Account With Description                            |
|----------|------------------------|------------|----------------------------------------|-----------------------------------------------------|
| 00215993 | 1,107.06               | 05/13/26   | REPUBLIC SERVICES, INC.                | 10-340-26-1184-2600-423 - Garbage Disposal          |
| 00215993 | 1,215.17               | 05/13/26   | REPUBLIC SERVICES, INC.                | 10-345-26-1184-2600-423 - Garbage Disposal          |
| 00215993 | 1,107.06               | 05/13/26   | REPUBLIC SERVICES, INC.                | 10-360-26-1184-2600-423 - Garbage Disposal          |
| 00215993 | 696.26                 | 05/13/26   | REPUBLIC SERVICES, INC.                | 10-380-26-1184-2600-423 - Garbage Disposal          |
| 00215993 | 1,044.40               | 05/13/26   | REPUBLIC SERVICES, INC.                | 10-404-26-1184-2600-423 - Garbage Disposal          |
| 00215993 | 1,392.53               | 05/13/26   | REPUBLIC SERVICES, INC.                | 10-408-26-1184-2600-423 - Garbage Disposal          |
| 00215993 | 1,044.40               | 05/13/26   | REPUBLIC SERVICES, INC.                | 10-416-26-1184-2600-423 - Garbage Disposal          |
| 00215993 | 696.26                 | 05/13/26   | REPUBLIC SERVICES, INC.                | 10-420-26-1184-2600-423 - Garbage Disposal          |
| 00215993 | 1,845.10               | 05/13/26   | REPUBLIC SERVICES, INC.                | 10-424-26-1184-2600-423 - Garbage Disposal          |
| 00215993 | 1,055.30               | 05/13/26   | REPUBLIC SERVICES, INC.                | 10-702-26-1184-2600-423 - Garbage Disposal          |
| 00215993 | 2,349.89               | 05/13/26   | REPUBLIC SERVICES, INC.                | 10-704-26-1184-2600-423 - Garbage Disposal          |
| 00215993 | 1,044.40               | 05/13/26   | REPUBLIC SERVICES, INC.                | 10-706-26-1184-2600-423 - Garbage Disposal          |
| 00215993 | 1,634.90               | 05/13/26   | REPUBLIC SERVICES, INC.                | 10-708-26-1184-2600-423 - Garbage Disposal          |
| 00215993 | 1,476.08               | 05/13/26   | REPUBLIC SERVICES, INC.                | 10-712-26-1184-2600-423 - Garbage Disposal          |
| 00215993 | 348.13                 | 05/13/26   | REPUBLIC SERVICES, INC.                | 10-720-26-1184-2600-423 - Garbage Disposal          |
| 00215993 | 609.23                 | 05/13/26   | REPUBLIC SERVICES, INC.                | 10-747-26-1184-2600-423 - Garbage Disposal          |
| 00215900 | 2,772.00               | 05/08/26   | RESOLUT GROUP                          | 30-720-26-1470-4200-462 - Site Preparation Services |
| 00216099 | 1,200.00               | 05/19/26   | REVERE HEALTH                          | 10-055-26-1180-2700-352 - Drug Testing              |
| 00215866 | 679.32                 | 05/06/26   | RHINEHART OIL                          | 10-055-26-1180-2700-681 - Lubricants                |
| 00216100 | 1,663.80               | 05/19/26   | RHINEHART OIL                          | 10-055-26-1180-2700-681 - Lubricants                |
| 00215867 | 3,482.60               | 05/06/26   | RIGHT-WAY SANITARY SUPPLY LLC          | 10-712-26-1046-1000-731 - Equipment                 |
| 00216314 | 272.00                 | 05/27/26   | RINDLISBACHER, JUSTIN                  | 10-704-26-6901-2200-613 - Staff Food                |
| 00216315 | 11.50                  | 05/27/26   | ROBERTS, AMY                           | 50-702-26-8001-1610-900 - Student Sales             |
| 00216101 | 25,209.80              | 05/19/26   | ROBERT WALTON MEAT                     | 10-712-26-1042-1000-611 - Supplies                  |
| 00215868 | 3,076.87               | 05/06/26   | ROCKY MOUNTAIN LIFTS AND EQUIPMENT LLC | 10-055-26-1180-2700-440 - Equipment Repair Services |
| 00215994 | 4,192.29               | 05/13/26   | ROCKY MOUNTAIN POWER                   | 10-102-26-1184-2600-621 - Electricity               |
| 00215994 | 3,050.86               | 05/13/26   | ROCKY MOUNTAIN POWER                   | 10-120-26-1184-2600-621 - Electricity               |
| 00215994 | 3,346.24               | 05/13/26   | ROCKY MOUNTAIN POWER                   | 10-130-26-1184-2600-621 - Electricity               |
| 00215994 | 4,596.46               | 05/13/26   | ROCKY MOUNTAIN POWER                   | 10-138-26-1184-2600-621 - Electricity               |

# Nebo School District

## CHECK SUMMARY

May 2026

| Check No | Account Payment Amount | Check Date | Vendor Name                  | Account With Description                                          |
|----------|------------------------|------------|------------------------------|-------------------------------------------------------------------|
| 00215994 | 4,345.14               | 05/13/26   | ROCKY MOUNTAIN POWER         | 10-140-26-1184-2600-621 - Electricity                             |
| 00215994 | 8,167.32               | 05/13/26   | ROCKY MOUNTAIN POWER         | 10-143-26-1184-2600-621 - Electricity                             |
| 00215994 | 4,005.20               | 05/13/26   | ROCKY MOUNTAIN POWER         | 10-168-26-1184-2600-621 - Electricity                             |
| 00215994 | 11,909.43              | 05/13/26   | ROCKY MOUNTAIN POWER         | 10-340-26-1184-2600-621 - Electricity                             |
| 00215994 | 12,754.85              | 05/13/26   | ROCKY MOUNTAIN POWER         | 10-404-26-1184-2600-621 - Electricity                             |
| 00215869 | 30.00                  | 05/06/26   | RODRIGUEZ, VERONICA          | 50-184-26-8001-1610-900 - Student Sales                           |
| 00216316 | 20.00                  | 05/27/26   | ROGERS, EMILY                | 50-712-26-8001-1610-900 - Student Sales                           |
| 00215995 | 881.46                 | 05/13/26   | ROSS, LISA                   | 10-015-26-1015-2500-581 - Travel                                  |
| 00216317 | 45.50                  | 05/27/26   | ROWLEY, SUZANNE S            | 50-702-26-8001-1610-900 - Student Sales                           |
| 00215870 | 259.00                 | 05/06/26   | ROYLANCE, JEFFREY B          | 10-712-26-1042-2200-613 - Staff Food                              |
| 00215871 | 1,063.64               | 05/06/26   | RR DONNELLEY                 | 10-014-26-1014-2500-611 - Supplies                                |
| 00216318 | 120.00                 | 05/27/26   | RUN IT GREEN                 | 23-404-26-1040-1000-325 - Contracted Services                     |
| 00216318 | 120.00                 | 05/27/26   | RUN IT GREEN                 | 23-408-26-1040-1000-325 - Contracted Services                     |
| 00216318 | 120.00                 | 05/27/26   | RUN IT GREEN                 | 23-416-26-1040-1000-325 - Contracted Services                     |
| 00216318 | 120.00                 | 05/27/26   | RUN IT GREEN                 | 23-420-26-1040-1000-325 - Contracted Services                     |
| 00216318 | 120.00                 | 05/27/26   | RUN IT GREEN                 | 23-424-26-1040-1000-325 - Contracted Services                     |
| 00216102 | 45.00                  | 05/19/26   | RUNOLFSON, SHAWNEE           | 10-057-26-5645-2200-560 - Tuition                                 |
| 00215794 | 2,922.92               | 05/01/26   | RUSH TRUCK CENTERS OF UTAH   | 10-055-26-1180-2700-683 - Repair Parts                            |
| 00215996 | 735.00                 | 05/13/26   | RUSH TRUCK CENTERS OF UTAH   | 10-055-26-1180-2700-440 - Equipment Repair Services               |
| 00215996 | 307.25                 | 05/13/26   | RUSH TRUCK CENTERS OF UTAH   | 10-055-26-1180-2700-683 - Repair Parts                            |
| 00216194 | 501.07                 | 05/21/26   | RUSH TRUCK CENTERS OF UTAH   | 10-055-26-1180-2700-683 - Repair Parts                            |
| 00216195 | 72.34                  | 05/21/26   | RUSH TRUCK CENTERS OF UTAH   | 10-066-26-1185-2600-442 - Vehicle Maintenance and Repair Services |
| 00216103 | 3,844.00               | 05/19/26   | SAFETY-KLEEN SYSTEMS, INC.   | 30-712-26-1504-4200-462 - Site Preparation Services               |
| 00215795 | 200.00                 | 05/01/26   | SAGE CREEK ELEMENTARY SCHOOL | 10-160-26-1325-2200-330 - Training and Development                |
| 00215901 | 360.44                 | 05/08/26   | SALEM CITY CORP              | 10-119-26-1184-2600-421 - Water                                   |
| 00215901 | 378.55                 | 05/08/26   | SALEM CITY CORP              | 10-119-26-1184-2600-422 - Sewer                                   |
| 00215901 | 5,776.92               | 05/08/26   | SALEM CITY CORP              | 10-119-26-1184-2600-621 - Electricity                             |
| 00215901 | 350.10                 | 05/08/26   | SALEM CITY CORP              | 10-142-26-1184-2600-421 - Water                                   |
| 00215901 | 253.85                 | 05/08/26   | SALEM CITY CORP              | 10-142-26-1184-2600-422 - Sewer                                   |

# Nebo School District

## CHECK SUMMARY

May 2026

| Check No | Account Payment Amount | Check Date | Vendor Name              | Account With Description                        |
|----------|------------------------|------------|--------------------------|-------------------------------------------------|
| 00215901 | 3,520.69               | 05/08/26   | SALEM CITY CORP          | 10-142-26-1184-2600-621 - Electricity           |
| 00215901 | 248.77                 | 05/08/26   | SALEM CITY CORP          | 10-164-26-1184-2600-421 - Water                 |
| 00215901 | 189.45                 | 05/08/26   | SALEM CITY CORP          | 10-164-26-1184-2600-422 - Sewer                 |
| 00215901 | 3,848.19               | 05/08/26   | SALEM CITY CORP          | 10-164-26-1184-2600-621 - Electricity           |
| 00215901 | 717.09                 | 05/08/26   | SALEM CITY CORP          | 10-380-26-1184-2600-421 - Water                 |
| 00215901 | 574.93                 | 05/08/26   | SALEM CITY CORP          | 10-380-26-1184-2600-422 - Sewer                 |
| 00215901 | 6,393.85               | 05/08/26   | SALEM CITY CORP          | 10-380-26-1184-2600-621 - Electricity           |
| 00215901 | 643.02                 | 05/08/26   | SALEM CITY CORP          | 10-416-26-1184-2600-421 - Water                 |
| 00215901 | 476.83                 | 05/08/26   | SALEM CITY CORP          | 10-416-26-1184-2600-422 - Sewer                 |
| 00215901 | 8,444.08               | 05/08/26   | SALEM CITY CORP          | 10-416-26-1184-2600-621 - Electricity           |
| 00215901 | 1,021.33               | 05/08/26   | SALEM CITY CORP          | 10-706-26-1184-2600-421 - Water                 |
| 00215901 | 377.55                 | 05/08/26   | SALEM CITY CORP          | 10-706-26-1184-2600-422 - Sewer                 |
| 00215901 | 18,481.05              | 05/08/26   | SALEM CITY CORP          | 10-706-26-1184-2600-621 - Electricity           |
| 00215901 | 25.52                  | 05/08/26   | SALEM CITY CORP          | 10-747-26-1184-2600-421 - Water                 |
| 00215901 | 161.11                 | 05/08/26   | SALEM CITY CORP          | 10-747-26-1184-2600-422 - Sewer                 |
| 00215901 | 1,239.21               | 05/08/26   | SALEM CITY CORP          | 10-747-26-1184-2600-621 - Electricity           |
| 00215901 | 65.95                  | 05/08/26   | SALEM CITY CORP          | 10-830-26-1184-2600-421 - Water                 |
| 00215901 | 497.51                 | 05/08/26   | SALEM CITY CORP          | 10-830-26-1184-2600-422 - Sewer                 |
| 00215901 | 9,452.57               | 05/08/26   | SALEM CITY CORP          | 10-830-26-1184-2600-621 - Electricity           |
| 00215796 | 588.16                 | 05/01/26   | SALEM HILLS HIGH SCHOOL  | 10-702-26-6150-1000-611 - Supplies              |
| 00215796 | 576.00                 | 05/01/26   | SALEM HILLS HIGH SCHOOL  | 10-702-26-6904-2200-581 - Travel                |
| 00215872 | 1,297.10               | 05/06/26   | SALEM HILLS HIGH SCHOOL  | 10-706-26-1043-2400-583 - Travel - Kendall Call |
| 00215873 | 25,000.00              | 05/06/26   | SALEM HILLS HIGH SCHOOL  | 10-706-26-1100-1000-611 - Supplies              |
| 00216104 | 835.24                 | 05/19/26   | SALEM HILLS HIGH SCHOOL  | 10-702-26-6150-1000-611 - Supplies              |
| 00215997 | 50,000.00              | 05/13/26   | SALEM JUNIOR HIGH SCHOOL | 10-416-26-1100-1000-611 - Supplies              |
| 00215997 | 5,000.00               | 05/13/26   | SALEM JUNIOR HIGH SCHOOL | 10-416-26-5346-2100-611 - Supplies              |
| 00215797 | 1,340.00               | 05/01/26   | SALEM POND COMPANY       | 10-019-26-1184-2600-421 - Water                 |
| 00215902 | 168.27                 | 05/08/26   | SAMUELS, CONNLEY MICHAEL | 10-042-26-1057-2500-581 - Travel                |
| 00215998 | 5,000.00               | 05/13/26   | SANDSTONE PSYCHOLOGY     | 10-056-26-5678-2200-325 - Contracted Services   |

# Nebo School District

## CHECK SUMMARY

May 2026

| Check No | Account Payment Amount | Check Date | Vendor Name                   | Account With Description                        |
|----------|------------------------|------------|-------------------------------|-------------------------------------------------|
| 00216105 | 6,500.00               | 05/19/26   | SANDSTONE PSYCHOLOGY          | 10-056-26-5678-2200-325 - Contracted Services   |
| 00216106 | 45.00                  | 05/19/26   | SANFORD, NICOLE               | 10-057-26-5645-2200-560 - Tuition               |
| 00216319 | 57.00                  | 05/27/26   | SANNAR, RINDEE                | 50-702-26-8001-1610-900 - Student Sales         |
| 00216107 | 232.73                 | 05/19/26   | SANSOM, BENJAMIN              | 10-057-26-1054-2200-581 - Travel                |
| 00215999 | 122.99                 | 05/13/26   | SANTAQUIN CITY                | 10-102-26-1184-2600-421 - Water                 |
| 00215999 | 79.33                  | 05/13/26   | SANTAQUIN CITY                | 10-102-26-1184-2600-422 - Sewer                 |
| 00215999 | 199.33                 | 05/13/26   | SANTAQUIN CITY                | 10-143-26-1184-2600-421 - Water                 |
| 00215999 | 118.72                 | 05/13/26   | SANTAQUIN CITY                | 10-143-26-1184-2600-422 - Sewer                 |
| 00215999 | 100.61                 | 05/13/26   | SANTAQUIN CITY                | 10-168-26-1184-2600-421 - Water                 |
| 00215999 | 82.36                  | 05/13/26   | SANTAQUIN CITY                | 10-168-26-1184-2600-422 - Sewer                 |
| 00215999 | 35.09                  | 05/13/26   | SANTAQUIN CITY                | 10-704-26-1184-2600-421 - Water                 |
| 00216000 | 180.00                 | 05/13/26   | SAVILLE, KIRT RAYMOND         | 10-057-26-1094-2200-325 - Contracted Services   |
| 00216001 | 2,598,949.90           | 05/13/26   | SELECTHEALTH                  | 10-26-9547 - Health Insurance Payable           |
| 00215903 | 6,277.59               | 05/08/26   | SENERGY PETROLEUM, LLC        | 10-055-26-1180-2700-681 - Lubricants            |
| 00215798 | 475.62                 | 05/01/26   | SHAW INDUSTRIES, INC.         | 30-702-26-1465-4500-728 - Flooring Improvements |
| 00215798 | 469.26                 | 05/01/26   | SHAW INDUSTRIES, INC.         | 30-704-26-1502-4700-728 - Flooring Improvements |
| 00215798 | 476.07                 | 05/01/26   | SHAW INDUSTRIES, INC.         | 30-706-26-1465-4500-728 - Flooring Improvements |
| 00216108 | 22,296.11              | 05/19/26   | SHAW INDUSTRIES, INC.         | 30-706-26-1465-4500-728 - Flooring Improvements |
| 00216320 | 4,381.79               | 05/27/26   | SHAW INDUSTRIES, INC.         | 30-712-26-1504-4700-728 - Flooring Improvements |
| 00216321 | 24.50                  | 05/27/26   | SHENNUM, GINGER               | 50-720-26-8001-1610-900 - Student Sales         |
| 00013948 | 66.30                  | 05/06/26   | SHERWIN-WILLIAMS COMPANY, THE | 10-404-26-1185-2600-675 - Paint Materials       |
| 00013964 | 415.56                 | 05/13/26   | SHERWIN-WILLIAMS COMPANY, THE | 10-168-26-1185-2600-675 - Paint Materials       |
| 00013972 | 149.21                 | 05/19/26   | SHERWIN-WILLIAMS COMPANY, THE | 30-168-26-1432-4500-325 - Portables Relocation  |
| 00215799 | 111.20                 | 05/01/26   | SHI INTERNATIONAL CORP.       | 10-140-26-1043-1000-731 - Equipment             |
| 00216109 | 55.60                  | 05/19/26   | SHI INTERNATIONAL CORP.       | 10-011-26-1011-2300-731 - Equipment             |
| 00216109 | 55.60                  | 05/19/26   | SHI INTERNATIONAL CORP.       | 10-044-26-1201-1000-731 - Equipment             |
| 00216109 | 55.60                  | 05/19/26   | SHI INTERNATIONAL CORP.       | 10-057-26-5790-2200-731 - Equipment             |
| 00216196 | 55.60                  | 05/21/26   | SHI INTERNATIONAL CORP.       | 10-148-26-1325-1000-734 - Technology Hardware   |
| 00216196 | 55.60                  | 05/21/26   | SHI INTERNATIONAL CORP.       | 10-180-26-1325-1000-731 - Equipment             |

# Nebo School District

## CHECK SUMMARY

May 2026

| Check No | Account Payment Amount | Check Date | Vendor Name                     | Account With Description                                  |
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| 00216196 | 55.60                  | 05/21/26   | SHI INTERNATIONAL CORP.         | 30-042-26-1057-1000-731 - School Staff Equipment Rotation |
| 00216322 | 55.60                  | 05/27/26   | SHI INTERNATIONAL CORP.         | 10-156-26-1325-1000-731 - Equipment                       |
| 00216322 | 55.60                  | 05/27/26   | SHI INTERNATIONAL CORP.         | 10-170-26-1043-1000-731 - Equipment                       |
| 00216322 | 55.60                  | 05/27/26   | SHI INTERNATIONAL CORP.         | 10-172-26-1300-1000-734 - Technology Hardware             |
| 00216322 | 55.60                  | 05/27/26   | SHI INTERNATIONAL CORP.         | 10-712-26-6200-1000-731 - Equipment                       |
| 00216110 | 45.00                  | 05/19/26   | SHORTS HANYOUNG                 | 10-057-26-5645-2200-560 - Tuition                         |
| 00216111 | 77.00                  | 05/19/26   | SHUMAN, KELLY                   | 50-720-26-8001-1610-900 - Student Sales                   |
| 00216002 | 487.92                 | 05/13/26   | SIERRA BONITA ELEMENTARY SCHOOL | 10-057-26-5113-1000-611 - Supplies                        |
| 00216112 | 1,825.35               | 05/19/26   | SIERRA BONITA ELEMENTARY SCHOOL | 10-169-26-1096-1000-611 - Supplies                        |
| 00216197 | 24.20                  | 05/21/26   | SILVA, AMI                      | 50-712-26-8001-1610-900 - Student Sales                   |
| 00216323 | 20.00                  | 05/27/26   | SIMONS, LISA                    | 50-702-26-8001-1610-900 - Student Sales                   |
| 00216324 | 30.00                  | 05/27/26   | SION, LUIS                      | 50-706-26-8001-1610-900 - Student Sales                   |
| 00216325 | 41.76                  | 05/27/26   | SIRCABLE, COLLEEN CHIE          | 10-060-26-6520-2200-581 - Travel                          |
| 00215874 | 75.00                  | 05/06/26   | SOUTHERN TIRE MART LLC          | 10-055-26-1180-2700-682 - Tires                           |
| 00216003 | 1,132.84               | 05/13/26   | SOUTHERN TIRE MART LLC          | 10-055-26-1180-2700-682 - Tires                           |
| 00216113 | 0.00                   | 05/19/26   | SOUTHERN TIRE MART LLC          | 10-055-26-1180-2700-681 - Lubricants                      |
| 00216113 | 1,076.00               | 05/19/26   | SOUTHERN TIRE MART LLC          | 10-055-26-1180-2700-682 - Tires                           |
| 00216198 | 6,364.28               | 05/21/26   | SOUTHWEST BINDING & LAMINATING  | 10-033-26-1022-2500-615 - Copier Supplies                 |
| 00216114 | 343.03                 | 05/19/26   | SPANISH FORK CITY               | 10-019-26-1184-2600-421 - Water                           |
| 00216114 | 447.93                 | 05/19/26   | SPANISH FORK CITY               | 10-019-26-1184-2600-422 - Sewer                           |
| 00216114 | 6,200.68               | 05/19/26   | SPANISH FORK CITY               | 10-019-26-1184-2600-621 - Electricity                     |
| 00216114 | 62.31                  | 05/19/26   | SPANISH FORK CITY               | 10-034-26-1184-2600-421 - Water                           |
| 00216114 | 559.66                 | 05/19/26   | SPANISH FORK CITY               | 10-034-26-1184-2600-422 - Sewer                           |
| 00216114 | 1,198.80               | 05/19/26   | SPANISH FORK CITY               | 10-034-26-1184-2600-621 - Electricity                     |
| 00216114 | 54.99                  | 05/19/26   | SPANISH FORK CITY               | 10-066-26-1184-2600-421 - Water                           |
| 00216114 | 124.40                 | 05/19/26   | SPANISH FORK CITY               | 10-066-26-1184-2600-422 - Sewer                           |
| 00216114 | 443.37                 | 05/19/26   | SPANISH FORK CITY               | 10-108-26-1184-2600-421 - Water                           |
| 00216114 | 955.78                 | 05/19/26   | SPANISH FORK CITY               | 10-108-26-1184-2600-422 - Sewer                           |
| 00216114 | 2,274.93               | 05/19/26   | SPANISH FORK CITY               | 10-108-26-1184-2600-621 - Electricity                     |

# Nebo School District

## CHECK SUMMARY

May 2026

| Check No | Account Payment Amount | Check Date | Vendor Name       | Account With Description              |
|----------|------------------------|------------|-------------------|---------------------------------------|
| 00216114 | 433.22                 | 05/19/26   | SPANISH FORK CITY | 10-116-26-1184-2600-421 - Water       |
| 00216114 | 1,087.00               | 05/19/26   | SPANISH FORK CITY | 10-116-26-1184-2600-422 - Sewer       |
| 00216114 | 2,379.38               | 05/19/26   | SPANISH FORK CITY | 10-116-26-1184-2600-621 - Electricity |
| 00216114 | 395.58                 | 05/19/26   | SPANISH FORK CITY | 10-118-26-1184-2600-421 - Water       |
| 00216114 | 1,121.90               | 05/19/26   | SPANISH FORK CITY | 10-118-26-1184-2600-422 - Sewer       |
| 00216114 | 4,120.05               | 05/19/26   | SPANISH FORK CITY | 10-118-26-1184-2600-621 - Electricity |
| 00216114 | 85.08                  | 05/19/26   | SPANISH FORK CITY | 10-136-26-1184-2600-421 - Water       |
| 00216114 | 506.41                 | 05/19/26   | SPANISH FORK CITY | 10-136-26-1184-2600-422 - Sewer       |
| 00216114 | 2,638.87               | 05/19/26   | SPANISH FORK CITY | 10-136-26-1184-2600-621 - Electricity |
| 00216114 | 498.31                 | 05/19/26   | SPANISH FORK CITY | 10-144-26-1184-2600-421 - Water       |
| 00216114 | 775.43                 | 05/19/26   | SPANISH FORK CITY | 10-144-26-1184-2600-422 - Sewer       |
| 00216114 | 2,716.24               | 05/19/26   | SPANISH FORK CITY | 10-144-26-1184-2600-621 - Electricity |
| 00216114 | 430.31                 | 05/19/26   | SPANISH FORK CITY | 10-156-26-1184-2600-421 - Water       |
| 00216114 | 940.24                 | 05/19/26   | SPANISH FORK CITY | 10-156-26-1184-2600-422 - Sewer       |
| 00216114 | 3,047.19               | 05/19/26   | SPANISH FORK CITY | 10-156-26-1184-2600-621 - Electricity |
| 00216114 | 385.01                 | 05/19/26   | SPANISH FORK CITY | 10-158-26-1184-2600-421 - Water       |
| 00216114 | 1,132.91               | 05/19/26   | SPANISH FORK CITY | 10-158-26-1184-2600-422 - Sewer       |
| 00216114 | 4,124.98               | 05/19/26   | SPANISH FORK CITY | 10-158-26-1184-2600-621 - Electricity |
| 00216114 | 381.99                 | 05/19/26   | SPANISH FORK CITY | 10-169-26-1184-2600-421 - Water       |
| 00216114 | 1,094.60               | 05/19/26   | SPANISH FORK CITY | 10-169-26-1184-2600-422 - Sewer       |
| 00216114 | 3,021.51               | 05/19/26   | SPANISH FORK CITY | 10-169-26-1184-2600-621 - Electricity |
| 00216114 | 365.38                 | 05/19/26   | SPANISH FORK CITY | 10-170-26-1184-2600-421 - Water       |
| 00216114 | 939.04                 | 05/19/26   | SPANISH FORK CITY | 10-170-26-1184-2600-422 - Sewer       |
| 00216114 | 3,615.05               | 05/19/26   | SPANISH FORK CITY | 10-170-26-1184-2600-621 - Electricity |
| 00216114 | 872.74                 | 05/19/26   | SPANISH FORK CITY | 10-315-26-1184-2600-421 - Water       |
| 00216114 | 736.15                 | 05/19/26   | SPANISH FORK CITY | 10-315-26-1184-2600-422 - Sewer       |
| 00216114 | 6,292.69               | 05/19/26   | SPANISH FORK CITY | 10-315-26-1184-2600-621 - Electricity |
| 00216114 | 100.42                 | 05/19/26   | SPANISH FORK CITY | 10-420-26-1184-2600-421 - Water       |
| 00216114 | 853.52                 | 05/19/26   | SPANISH FORK CITY | 10-420-26-1184-2600-422 - Sewer       |

# Nebo School District

## CHECK SUMMARY

May 2026

| Check No | Account Payment Amount | Check Date | Vendor Name                     | Account With Description              |
|----------|------------------------|------------|---------------------------------|---------------------------------------|
| 00216114 | 4,420.72               | 05/19/26   | SPANISH FORK CITY               | 10-420-26-1184-2600-621 - Electricity |
| 00216114 | 1,235.84               | 05/19/26   | SPANISH FORK CITY               | 10-702-26-1184-2600-421 - Water       |
| 00216114 | 3,409.68               | 05/19/26   | SPANISH FORK CITY               | 10-702-26-1184-2600-422 - Sewer       |
| 00216114 | 17,247.62              | 05/19/26   | SPANISH FORK CITY               | 10-702-26-1184-2600-621 - Electricity |
| 00216114 | 2,457.52               | 05/19/26   | SPANISH FORK CITY               | 10-708-26-1184-2600-421 - Water       |
| 00216114 | 2,332.44               | 05/19/26   | SPANISH FORK CITY               | 10-708-26-1184-2600-422 - Sewer       |
| 00216114 | 11,828.08              | 05/19/26   | SPANISH FORK CITY               | 10-708-26-1184-2600-621 - Electricity |
| 00216114 | 439.71                 | 05/19/26   | SPANISH FORK CITY               | 10-720-26-1184-2600-421 - Water       |
| 00216114 | 1,267.61               | 05/19/26   | SPANISH FORK CITY               | 10-720-26-1184-2600-422 - Sewer       |
| 00216114 | 4,493.14               | 05/19/26   | SPANISH FORK CITY               | 10-720-26-1184-2600-621 - Electricity |
| 00216004 | 1,600.00               | 05/13/26   | SPANISH FORK HIGH SCHOOL        | 10-708-26-6905-1000-581 - Travel      |
| 00216115 | 455.00                 | 05/19/26   | SPANISH FORK HIGH SCHOOL        | 10-708-26-6150-1000-611 - Supplies    |
| 00216116 | 800.16                 | 05/19/26   | SPANISH FORK JUNIOR HIGH SCHOOL | 10-044-26-1201-1000-611 - Supplies    |
| 00216117 | 14,325.00              | 05/19/26   | SPECTATOR BLANKET II LLC        | 10-702-26-1042-1000-611 - Supplies    |
| 00216005 | 14,849.00              | 05/13/26   | SPORTS ATTACK LLC               | 10-704-26-1042-1000-731 - Equipment   |
| 00216118 | 270.97                 | 05/19/26   | SPRING CANYON MIDDLE SCHOOL     | 10-044-26-1201-1000-611 - Supplies    |
| 00216119 | 19.76                  | 05/19/26   | SPRINGVILLE CITY OFFICES        | 10-055-26-1184-2600-421 - Water       |
| 00216119 | 632.37                 | 05/19/26   | SPRINGVILLE CITY OFFICES        | 10-055-26-1184-2600-422 - Sewer       |
| 00216119 | 924.15                 | 05/19/26   | SPRINGVILLE CITY OFFICES        | 10-055-26-1184-2600-621 - Electricity |
| 00216119 | 39.52                  | 05/19/26   | SPRINGVILLE CITY OFFICES        | 10-100-26-1184-2600-421 - Water       |
| 00216119 | 495.10                 | 05/19/26   | SPRINGVILLE CITY OFFICES        | 10-100-26-1184-2600-422 - Sewer       |
| 00216119 | 3,958.02               | 05/19/26   | SPRINGVILLE CITY OFFICES        | 10-100-26-1184-2600-621 - Electricity |
| 00216119 | 19.76                  | 05/19/26   | SPRINGVILLE CITY OFFICES        | 10-112-26-1184-2600-421 - Water       |
| 00216119 | 509.04                 | 05/19/26   | SPRINGVILLE CITY OFFICES        | 10-112-26-1184-2600-422 - Sewer       |
| 00216119 | 4,195.56               | 05/19/26   | SPRINGVILLE CITY OFFICES        | 10-112-26-1184-2600-621 - Electricity |
| 00216119 | 39.52                  | 05/19/26   | SPRINGVILLE CITY OFFICES        | 10-117-26-1184-2600-421 - Water       |
| 00216119 | 475.07                 | 05/19/26   | SPRINGVILLE CITY OFFICES        | 10-117-26-1184-2600-422 - Sewer       |
| 00216119 | 3,898.14               | 05/19/26   | SPRINGVILLE CITY OFFICES        | 10-117-26-1184-2600-621 - Electricity |
| 00216119 | 39.52                  | 05/19/26   | SPRINGVILLE CITY OFFICES        | 10-141-26-1184-2600-421 - Water       |

# Nebo School District

## CHECK SUMMARY

May 2026

| Check No | Account Payment Amount | Check Date | Vendor Name                    | Account With Description                           |
|----------|------------------------|------------|--------------------------------|----------------------------------------------------|
| 00216119 | 698.63                 | 05/19/26   | SPRINGVILLE CITY OFFICES       | 10-141-26-1184-2600-422 - Sewer                    |
| 00216119 | 4,305.48               | 05/19/26   | SPRINGVILLE CITY OFFICES       | 10-141-26-1184-2600-621 - Electricity              |
| 00216119 | 59.28                  | 05/19/26   | SPRINGVILLE CITY OFFICES       | 10-160-26-1184-2600-421 - Water                    |
| 00216119 | 403.57                 | 05/19/26   | SPRINGVILLE CITY OFFICES       | 10-160-26-1184-2600-422 - Sewer                    |
| 00216119 | 3,100.05               | 05/19/26   | SPRINGVILLE CITY OFFICES       | 10-160-26-1184-2600-621 - Electricity              |
| 00216119 | 131.67                 | 05/19/26   | SPRINGVILLE CITY OFFICES       | 10-180-26-1184-2600-421 - Water                    |
| 00216119 | 406.24                 | 05/19/26   | SPRINGVILLE CITY OFFICES       | 10-180-26-1184-2600-422 - Sewer                    |
| 00216119 | 3,985.99               | 05/19/26   | SPRINGVILLE CITY OFFICES       | 10-180-26-1184-2600-621 - Electricity              |
| 00216119 | 39.52                  | 05/19/26   | SPRINGVILLE CITY OFFICES       | 10-360-26-1184-2600-421 - Water                    |
| 00216119 | 103.70                 | 05/19/26   | SPRINGVILLE CITY OFFICES       | 10-360-26-1184-2600-422 - Sewer                    |
| 00216119 | 8,935.71               | 05/19/26   | SPRINGVILLE CITY OFFICES       | 10-360-26-1184-2600-621 - Electricity              |
| 00216119 | 39.52                  | 05/19/26   | SPRINGVILLE CITY OFFICES       | 10-424-26-1184-2600-421 - Water                    |
| 00216119 | 981.09                 | 05/19/26   | SPRINGVILLE CITY OFFICES       | 10-424-26-1184-2600-422 - Sewer                    |
| 00216119 | 11,454.55              | 05/19/26   | SPRINGVILLE CITY OFFICES       | 10-424-26-1184-2600-621 - Electricity              |
| 00216119 | 9,502.29               | 05/19/26   | SPRINGVILLE CITY OFFICES       | 10-712-26-1184-2600-421 - Water                    |
| 00216119 | 2,089.42               | 05/19/26   | SPRINGVILLE CITY OFFICES       | 10-712-26-1184-2600-422 - Sewer                    |
| 00216119 | 18,050.13              | 05/19/26   | SPRINGVILLE CITY OFFICES       | 10-712-26-1184-2600-621 - Electricity              |
| 00216119 | 19.76                  | 05/19/26   | SPRINGVILLE CITY OFFICES       | 10-745-26-1184-2600-421 - Water                    |
| 00216119 | 39.52                  | 05/19/26   | SPRINGVILLE CITY OFFICES       | 10-746-26-1184-2600-421 - Water                    |
| 00216119 | 538.62                 | 05/19/26   | SPRINGVILLE CITY OFFICES       | 10-746-26-1184-2600-422 - Sewer                    |
| 00216119 | 4,794.23               | 05/19/26   | SPRINGVILLE CITY OFFICES       | 10-746-26-1184-2600-621 - Electricity              |
| 00215904 | 1,025.19               | 05/08/26   | SPRINGVILLE HIGH SCHOOL        | 10-044-26-1201-1000-611 - Supplies                 |
| 00216120 | 2,369.82               | 05/19/26   | SPRINGVILLE HIGH SCHOOL        | 10-712-26-1300-2200-330 - Training and Development |
| 00216120 | 5,929.12               | 05/19/26   | SPRINGVILLE HIGH SCHOOL        | 10-712-26-3225-1000-611 - Supplies                 |
| 00215875 | 25,000.00              | 05/06/26   | SPRINGVILLE JUNIOR HIGH SCHOOL | 21-26-9424 - Springville Junior                    |
| 00216121 | 332.68                 | 05/19/26   | SPRINGVILLE JUNIOR HIGH SCHOOL | 10-044-26-1201-1000-611 - Supplies                 |
| 00215876 | 215.22                 | 05/06/26   | SPRINKLER SUPPLY COMPANY       | 10-066-26-1185-2600-667 - Sprinkler Materials      |
| 00215876 | 344.32                 | 05/06/26   | SPRINKLER SUPPLY COMPANY       | 10-118-26-1185-2600-667 - Sprinkler Materials      |
| 00215876 | 146.94                 | 05/06/26   | SPRINKLER SUPPLY COMPANY       | 10-119-26-1185-2600-667 - Sprinkler Materials      |

# Nebo School District

## CHECK SUMMARY

May 2026

| Check No | Account Payment Amount | Check Date | Vendor Name                  | Account With Description                             |
|----------|------------------------|------------|------------------------------|------------------------------------------------------|
| 00215876 | 271.26                 | 05/06/26   | SPRINKLER SUPPLY COMPANY     | 10-138-26-1185-2600-667 - Sprinkler Materials        |
| 00215876 | 1,532.37               | 05/06/26   | SPRINKLER SUPPLY COMPANY     | 10-169-26-1185-2600-667 - Sprinkler Materials        |
| 00215876 | 207.47                 | 05/06/26   | SPRINKLER SUPPLY COMPANY     | 10-706-26-1185-2600-667 - Sprinkler Materials        |
| 00216006 | 156.10                 | 05/13/26   | SPRINKLER SUPPLY COMPANY     | 10-119-26-1185-2600-667 - Sprinkler Materials        |
| 00216006 | 239.93                 | 05/13/26   | SPRINKLER SUPPLY COMPANY     | 10-168-26-1185-2600-667 - Sprinkler Materials        |
| 00216006 | 252.10                 | 05/13/26   | SPRINKLER SUPPLY COMPANY     | 10-184-26-1185-2600-667 - Sprinkler Materials        |
| 00216143 | 15,510.00              | 05/19/26   | SPRINKLER SUPPLY COMPANY     | 30-404-26-1469-4500-731 - Equipment                  |
| 00216199 | 340.00                 | 05/21/26   | SPRINKLER SUPPLY COMPANY     | 10-104-26-1185-2600-667 - Sprinkler Materials        |
| 00216199 | 381.07                 | 05/21/26   | SPRINKLER SUPPLY COMPANY     | 10-143-26-1185-2600-667 - Sprinkler Materials        |
| 00216199 | 82.45                  | 05/21/26   | SPRINKLER SUPPLY COMPANY     | 10-172-26-1185-2600-667 - Sprinkler Materials        |
| 00216199 | 3,395.39               | 05/21/26   | SPRINKLER SUPPLY COMPANY     | 10-184-26-1185-2600-667 - Sprinkler Materials        |
| 00216199 | 147.26                 | 05/21/26   | SPRINKLER SUPPLY COMPANY     | 10-408-26-1185-2600-667 - Sprinkler Materials        |
| 00216199 | 326.37                 | 05/21/26   | SPRINKLER SUPPLY COMPANY     | 10-424-26-1185-2600-667 - Sprinkler Materials        |
| 00216199 | 229.41                 | 05/21/26   | SPRINKLER SUPPLY COMPANY     | 10-746-26-1185-2600-667 - Sprinkler Materials        |
| 00216199 | 96.36                  | 05/21/26   | SPRINKLER SUPPLY COMPANY     | 30-143-26-1432-4500-325 - Contracted Services        |
| 00216199 | 96.37                  | 05/21/26   | SPRINKLER SUPPLY COMPANY     | 30-168-26-1432-4500-325 - Portables Relocation       |
| 00216199 | 96.37                  | 05/21/26   | SPRINKLER SUPPLY COMPANY     | 30-340-26-1432-4500-325 - Contracted Services        |
| 00216122 | 45.00                  | 05/19/26   | STACHELI, LORI               | 10-057-26-5645-2200-560 - Tuition                    |
| 00215877 | 433.56                 | 05/06/26   | STAKER & PARSON CO           | 10-706-26-6140-4500-724 - Site Improvement           |
| 00013949 | 1,711.50               | 05/06/26   | STATE FIRE & SERVICE, INC    | 10-050-26-1185-2600-433 - Fire Extinguisher Services |
| 00013965 | 1,631.83               | 05/13/26   | STATE FIRE & SERVICE, INC    | 10-050-26-1185-2600-433 - Fire Extinguisher Services |
| 00216007 | 209.07                 | 05/13/26   | STATE OF UTAH - FUEL NETWORK | 10-011-26-1011-2300-581 - Travel                     |
| 00216007 | 1,710.84               | 05/13/26   | STATE OF UTAH - FUEL NETWORK | 10-034-26-1178-2600-625 - Gasoline Fuel              |
| 00216007 | 95.77                  | 05/13/26   | STATE OF UTAH - FUEL NETWORK | 10-042-26-1057-2500-625 - Gasoline                   |
| 00216007 | 1,115.32               | 05/13/26   | STATE OF UTAH - FUEL NETWORK | 10-044-26-1201-1000-625 - Gasoline Fuel              |
| 00216007 | 160.58                 | 05/13/26   | STATE OF UTAH - FUEL NETWORK | 10-050-26-1177-2600-581 - Travel                     |
| 00216007 | 1,641.43               | 05/13/26   | STATE OF UTAH - FUEL NETWORK | 10-055-26-1180-2700-625 - Gasoline Fuel              |
| 00216007 | 26,846.92              | 05/13/26   | STATE OF UTAH - FUEL NETWORK | 10-055-26-1180-2700-626 - Diesel Fuel                |
| 00216007 | 1,245.84               | 05/13/26   | STATE OF UTAH - FUEL NETWORK | 10-060-26-6600-1000-625 - Gasoline Fuel              |

# Nebo School District

## CHECK SUMMARY

May 2026

| Check No | Account Payment Amount | Check Date | Vendor Name                  | Account With Description                            |
|----------|------------------------|------------|------------------------------|-----------------------------------------------------|
| 00216007 | 1,932.42               | 05/13/26   | STATE OF UTAH - FUEL NETWORK | 10-066-26-1185-2600-624 - Mower Fuel                |
| 00216007 | 14,272.77              | 05/13/26   | STATE OF UTAH - FUEL NETWORK | 10-066-26-1185-2600-625 - Gasoline Fuel             |
| 00216007 | -19.57                 | 05/13/26   | STATE OF UTAH - FUEL NETWORK | 10-315-26-1043-2700-516 - Activity Trips            |
| 00216007 | -19.35                 | 05/13/26   | STATE OF UTAH - FUEL NETWORK | 10-404-26-1043-2700-516 - Activity Trips            |
| 00216007 | -35.85                 | 05/13/26   | STATE OF UTAH - FUEL NETWORK | 10-408-26-1043-2700-516 - Activity Trips            |
| 00216007 | 42.82                  | 05/13/26   | STATE OF UTAH - FUEL NETWORK | 10-416-26-1043-2700-516 - Activity Trips            |
| 00216007 | -18.18                 | 05/13/26   | STATE OF UTAH - FUEL NETWORK | 10-420-26-1043-2700-516 - Activity Trips            |
| 00216007 | 16.73                  | 05/13/26   | STATE OF UTAH - FUEL NETWORK | 10-424-26-1043-2700-516 - Activity Trips            |
| 00216007 | 393.11                 | 05/13/26   | STATE OF UTAH - FUEL NETWORK | 10-702-26-1043-2700-516 - Activity Trips            |
| 00216007 | 354.22                 | 05/13/26   | STATE OF UTAH - FUEL NETWORK | 10-704-26-1043-2700-516 - Activity Trips            |
| 00216007 | 404.33                 | 05/13/26   | STATE OF UTAH - FUEL NETWORK | 10-706-26-1043-2700-516 - Activity Trips            |
| 00216007 | 320.18                 | 05/13/26   | STATE OF UTAH - FUEL NETWORK | 10-708-26-1043-2700-516 - Activity Trips            |
| 00216007 | 170.35                 | 05/13/26   | STATE OF UTAH - FUEL NETWORK | 10-712-26-1043-2700-516 - Activity Trips            |
| 00216007 | -21.61                 | 05/13/26   | STATE OF UTAH - FUEL NETWORK | 10-720-26-1043-2700-516 - Activity Trips            |
| 00216007 | 68.49                  | 05/13/26   | STATE OF UTAH - FUEL NETWORK | 10-747-26-6915-2400-581 - Travel                    |
| 00216007 | 1,938.97               | 05/13/26   | STATE OF UTAH - FUEL NETWORK | 10-830-26-5070-1000-625 - Gasoline Fuel             |
| 00216007 | 1,275.53               | 05/13/26   | STATE OF UTAH - FUEL NETWORK | 50-077-26-8001-3100-625 - Gasoline Fuel             |
| 00215878 | 750.50                 | 05/06/26   | STAUFFER'S TOWING LLC        | 10-055-26-1180-2700-440 - Equipment Repair Services |
| 00215879 | 4,500.00               | 05/06/26   | STEADMAN'S RECREATION INC    | 10-051-26-1091-1000-731 - Equipment                 |
| 00215879 | 4,000.00               | 05/06/26   | STEADMAN'S RECREATION INC    | 30-420-26-1185-4200-724 - Site Improvements         |
| 00216008 | 67.50                  | 05/13/26   | STEVENSON, AMANDA            | 50-712-26-8001-1610-900 - Student Sales             |
| 00216326 | 38.00                  | 05/27/26   | STEWART, KRISTIN             | 50-712-26-8001-1610-900 - Student Sales             |
| 00013950 | 8.99                   | 05/06/26   | STOKES MARKET INC            | 10-066-26-1185-2600-673 - Electrical Materials      |
| 00013966 | 15.58                  | 05/13/26   | STOKES MARKET INC            | 10-360-26-1185-2600-672 - Carpentry Materials       |
| 00013981 | 13.61                  | 05/21/26   | STOKES MARKET INC            | 30-143-26-1432-4500-325 - Contracted Services       |
| 00013981 | 13.62                  | 05/21/26   | STOKES MARKET INC            | 30-168-26-1432-4500-325 - Portables Relocation      |
| 00013981 | 13.62                  | 05/21/26   | STOKES MARKET INC            | 30-340-26-1432-4500-325 - Contracted Services       |
| 00216123 | 45.00                  | 05/19/26   | STORRER, SHEREE              | 10-057-26-5645-2200-560 - Tuition                   |
| 00216200 | 4,257.33               | 05/21/26   | STOTZ EQUIPMENT (BLUFFDALE)  | 30-416-26-1193-4200-724 - Site Improvements         |

# Nebo School District

## CHECK SUMMARY

May 2026

| Check No | Account Payment Amount | Check Date | Vendor Name                       | Account With Description                                |
|----------|------------------------|------------|-----------------------------------|---------------------------------------------------------|
| 00216327 | 15.00                  | 05/27/26   | STUTZ, DARREN                     | 50-708-26-8001-1610-900 - Student Sales                 |
| 00215800 | 23,692.00              | 05/01/26   | STV CNC AUTOMATION SOLUTIONS      | 10-706-26-6600-1000-731 - Equipment                     |
| 00215905 | 21.59                  | 05/08/26   | SUMMIT CENTER                     | 10-044-26-1201-1000-611 - Supplies                      |
| 00215905 | 498.00                 | 05/08/26   | SUMMIT CENTER                     | 23-830-26-5151-1000-611 - Supplies                      |
| 00216124 | 45.00                  | 05/19/26   | SUMSION, BRYN K                   | 10-057-26-5645-2200-560 - Tuition                       |
| 00215880 | 87.06                  | 05/06/26   | SUNPRO CORPORATION                | 30-143-26-1432-4500-325 - Contracted Services           |
| 00216201 | 93.33                  | 05/21/26   | SUNPRO CORPORATION                | 30-143-26-1432-4500-325 - Contracted Services           |
| 00216201 | 93.34                  | 05/21/26   | SUNPRO CORPORATION                | 30-168-26-1432-4500-325 - Portables Relocation          |
| 00216201 | 93.36                  | 05/21/26   | SUNPRO CORPORATION                | 30-340-26-1432-4500-325 - Contracted Services           |
| 00216202 | 13,879.00              | 05/21/26   | SUNSTONE POTTERY & SUPPLY INC     | 10-702-26-1046-1000-731 - Equipment                     |
| 00215801 | 89,680.42              | 05/01/26   | SYSCO INTERMOUNTAIN FOOD SERVICES | 10-26-8140 - Inventory                                  |
| 00215801 | 14.97                  | 05/01/26   | SYSCO INTERMOUNTAIN FOOD SERVICES | 10-708-26-6400-1000-611 - Supplies                      |
| 00216009 | 45.75                  | 05/13/26   | TALBOT, GERALD                    | 10-042-26-1057-2500-581 - Travel                        |
| 00216328 | 223.00                 | 05/27/26   | TANNER, GINA                      | 50-708-26-8001-1610-900 - Student Sales                 |
| 00216125 | 791.94                 | 05/19/26   | TAYLOR ELEMENTARY SCHOOL          | 10-044-26-1201-1000-611 - Supplies                      |
| 00216125 | 916.41                 | 05/19/26   | TAYLOR ELEMENTARY SCHOOL          | 23-044-26-7546-1000-611 - Supplies - Parent Involvement |
| 00216126 | 87.50                  | 05/19/26   | TAYLOR, GABRIEL                   | 10-060-26-6600-1000-560 - Tuition                       |
| 00216329 | 12.80                  | 05/27/26   | TAYLOR, HEATHER                   | 50-706-26-8001-1610-900 - Student Sales                 |
| 00216127 | 57.93                  | 05/19/26   | TEEMANT, JENNIFER                 | 10-060-26-6520-2200-581 - Travel                        |
| 00216330 | 79.61                  | 05/27/26   | TEEMANT, JENNIFER                 | 10-060-26-6520-2200-581 - Travel                        |
| 00216331 | 28.25                  | 05/27/26   | THOMAS, MICHELLE                  | 50-702-26-8001-1610-900 - Student Sales                 |
| 00216332 | 13.50                  | 05/27/26   | THOMSON, MELISSA                  | 50-704-26-8001-1610-900 - Student Sales                 |
| 00216333 | 75.00                  | 05/27/26   | TOOMEY, ASHLEY                    | 10-057-26-1094-2200-325 - Contracted Services           |
| 00216128 | 3,696.35               | 05/19/26   | TOWN OF GOSHEN                    | 10-120-26-1184-2600-421 - Water                         |
| 00216010 | 100.00                 | 05/13/26   | TRANSPORTATION OFFICE FUND        | 10-26-9554 - Dues Payable                               |
| 00215906 | 175.70                 | 05/08/26   | TRI STATE DISTRIBUTORS, INC.      | 10-360-26-1043-1000-731 - Equipment                     |
| 00216129 | 80.00                  | 05/19/26   | TUTTLE, SOPHIA                    | 50-706-26-8001-1610-900 - Student Sales                 |
| 00215881 | 132.00                 | 05/06/26   | TX CHILD SUPPORT SDU              | 10-26-9553 - Garnishments Payable                       |
| 00216130 | 52.00                  | 05/19/26   | ULBRICH, MELODY                   | 50-180-26-8001-1610-900 - Student Sales                 |

# Nebo School District

## CHECK SUMMARY

May 2026

| Check No | Account Payment Amount | Check Date | Vendor Name                            | Account With Description                                   |
|----------|------------------------|------------|----------------------------------------|------------------------------------------------------------|
| 00013951 | 63.80                  | 05/06/26   | UNIFIRST CORPORATION                   | 10-055-26-1180-2700-660 - Uniforms                         |
| 00013967 | 63.78                  | 05/13/26   | UNIFIRST CORPORATION                   | 10-055-26-1180-2700-660 - Uniforms                         |
| 00013973 | 157.24                 | 05/19/26   | UNIFIRST CORPORATION                   | 10-055-26-1180-2700-660 - Uniforms                         |
| 00013987 | 75.86                  | 05/27/26   | UNIFIRST CORPORATION                   | 10-055-26-1180-2700-660 - Uniforms                         |
| 00215802 | 24,310.00              | 05/01/26   | UNIPAK CORP                            | 10-26-8140 - Inventory                                     |
| 00215911 | 622.75                 | 05/11/26   | UNITED WAY OF UTAH COUNTY              | 10-26-9555 - Other Payroll Payable                         |
| 00216334 | 88.50                  | 05/27/26   | URE, COLEEN                            | 50-704-26-8001-1610-900 - Student Sales                    |
| 00215882 | 2,887.93               | 05/06/26   | U.S. BANK EQUIPMENT FINANCE            | 10-033-26-1022-2500-615 - Copier Supplies                  |
| 00216203 | 902.41                 | 05/21/26   | U.S. BANK EQUIPMENT FINANCE            | 10-033-26-1022-2500-615 - Copier Supplies                  |
| 00216011 | 813.00                 | 05/13/26   | UTAH COUNTY AUDITOR                    | 10-056-26-3200-2100-330 - Training and Development         |
| 00216012 | 187.38                 | 05/13/26   | UTAH DEPARTMENT OF TECHNOLOGY SERVICES | 10-042-26-1057-1000-731 - Equipment                        |
| 00215907 | 382.73                 | 05/08/26   | UTAH DEPT OF WORKFORCE SERVICES        | 10-015-26-1015-2500-280 - Unemployment Benefits            |
| 00215907 | 17.18                  | 05/08/26   | UTAH DEPT OF WORKFORCE SERVICES        | 23-018-26-1040-2200-280 - Unemployment Benefits            |
| 00216144 | 3,959,902.36           | 05/19/26   | UTAH RETIREMENT SYSTEMS                | 10-26-9545 - URS Retirement Payable                        |
| 00216144 | 346,272.60             | 05/19/26   | UTAH RETIREMENT SYSTEMS                | 10-26-9546 - URS Investments Payable (401, 457, etc.)      |
| 00216144 | 38,637.25              | 05/19/26   | UTAH RETIREMENT SYSTEMS                | 10-26-9559 - URS Loan Redeposits                           |
| 00216145 | 15,398.66              | 05/19/26   | UTAH RETIREMENT SYSTEMS                | 10-830-26-1199-1000-210 - URS Discrepancies                |
| 00216131 | 19,123.00              | 05/19/26   | UTAH SCHOOL BOARDS ASSOCIATION         | 10-005-26-1005-2300-810 - Dues and Subscriptions           |
| 00216131 | 23,473.00              | 05/19/26   | UTAH SCHOOL BOARDS ASSOCIATION         | 10-011-26-1011-2300-810 - Dues and Subscriptions           |
| 00216204 | 1,900.00               | 05/21/26   | UTAH SCHOOL BOARDS ASSOCIATION         | 10-005-26-1005-2300-611 - Supplies                         |
| 00216013 | 2,190.48               | 05/13/26   | UTAH SCHOOL EMPLOYEES ASSOCIATION      | 10-26-9554 - Dues Payable                                  |
| 00216014 | 225.00                 | 05/13/26   | UTAH SCHOOL SUPERINTENDENTS ASSN       | 10-011-26-1011-2300-330 - Training and Development         |
| 00215883 | 3,126.24               | 05/06/26   | UTAH STATE OFFICE OF RECOVERY SERVICES | 10-26-9553 - Garnishments Payable                          |
| 00216015 | 812,198.65             | 05/13/26   | UTAH STATE TAX COMMISSION              | 10-26-9544 - State Withholdings Payable                    |
| 00215803 | 6,129.46               | 05/01/26   | UTAH ST OFFICE OF RISK MANAGEMENT      | 10-830-26-1017-2600-523 - Course-of-Construction Insurance |
| 00216016 | 625.43                 | 05/13/26   | UVU - ACCOUNTS RECEIVABLE              | 23-720-26-5410-1000-325 - Contracted Services              |
| 00215804 | 357.00                 | 05/01/26   | VALLEY SUPPLY                          | 10-055-26-1180-2700-615 - Bus Shop Supplies                |
| 00216132 | 10,000.00              | 05/19/26   | VALLEY VIEW MIDDLE SCHOOL              | 21-26-9380 - Valley View Middle                            |
| 00216133 | 160.34                 | 05/19/26   | VALLEY VIEW MIDDLE SCHOOL              | 10-044-26-1201-1000-611 - Supplies                         |

# Nebo School District

## CHECK SUMMARY

May 2026

| Check No | Account Payment Amount | Check Date | Vendor Name               | Account With Description                            |
|----------|------------------------|------------|---------------------------|-----------------------------------------------------|
| 00216205 | 1,126.14               | 05/21/26   | VERITIV                   | 10-033-26-1022-2500-615 - Copier Supplies           |
| 00216335 | 15.00                  | 05/27/26   | VERITIV                   | 10-033-26-1022-2500-615 - Copier Supplies           |
| 00216017 | 44.96                  | 05/13/26   | VERIZON WIRELESS          | 10-702-26-1184-2600-531 - Communication Services    |
| 00216017 | 44.96                  | 05/13/26   | VERIZON WIRELESS          | 10-706-26-1184-2600-531 - Communication Services    |
| 00216017 | 44.95                  | 05/13/26   | VERIZON WIRELESS          | 10-712-26-1184-2600-531 - Communication Services    |
| 00216017 | 185.21                 | 05/13/26   | VERIZON WIRELESS          | 10-830-26-1184-2600-531 - Communication Services    |
| 00013941 | 446.88                 | 05/01/26   | VIRCO MFG CORP            | 10-015-26-1015-2500-731 - Equipment                 |
| 00013952 | 1,359.84               | 05/06/26   | VIRCO MFG CORP            | 10-408-26-1043-1000-731 - Equipment                 |
| 00013968 | 4,728.42               | 05/13/26   | VIRCO MFG CORP            | 10-360-26-1043-1000-731 - Equipment                 |
| 00013968 | 9,197.40               | 05/13/26   | VIRCO MFG CORP            | 10-720-26-1046-1000-731 - Equipment                 |
| 00215805 | 95,814.00              | 05/01/26   | VLCM                      | 10-042-26-1057-1000-731 - Equipment                 |
| 00216134 | 21,072.00              | 05/19/26   | VLCM                      | 30-702-26-1445-4500-734 - Technology Hardware       |
| 00216206 | 62,052.45              | 05/21/26   | VLCM                      | 10-042-26-1057-1000-731 - Equipment                 |
| 00216336 | 393.75                 | 05/27/26   | VLCM                      | 10-019-26-1184-2600-531 - Communication Services    |
| 00216336 | 24,446.40              | 05/27/26   | VLCM                      | 10-042-26-1057-1000-731 - Equipment                 |
| 00216207 | 149.68                 | 05/21/26   | VOIP SUPPLY, LLC          | 10-066-26-1185-2600-444 - Telephone Repair Services |
| 00216018 | 37.97                  | 05/13/26   | VSP                       | 10-26-9549 - Vision Insurance Payable               |
| 00216019 | 9,660.44               | 05/13/26   | VSP                       | 10-26-9549 - Vision Insurance Payable               |
| 00216337 | 13.50                  | 05/27/26   | WAKEFIELD, SCOTT          | 50-712-26-8001-1610-900 - Student Sales             |
| 00216135 | 258.81                 | 05/19/26   | WALLACE, JULIE D          | 10-060-26-6520-2200-581 - Travel                    |
| 00215884 | 39,600.00              | 05/06/26   | WALLACE PACKAGING         | 10-26-8140 - Inventory                              |
| 00216338 | 100.00                 | 05/27/26   | WARD, KELLYE              | 50-708-26-8001-1610-900 - Student Sales             |
| 00216136 | 109.00                 | 05/19/26   | WARREN, COREY             | 10-706-26-6901-2200-613 - Staff Food                |
| 00216339 | 272.00                 | 05/27/26   | WARREN, COREY             | 10-704-26-6901-2200-613 - Staff Food                |
| 00216020 | 66,244.08              | 05/13/26   | WASATCH BEHAVIORAL HEALTH | 10-056-26-5218-2100-325 - Contracted Services       |
| 00216020 | 746.97                 | 05/13/26   | WASATCH BEHAVIORAL HEALTH | 10-830-26-5600-2100-325 - Contracted Services       |
| 00216137 | 45.00                  | 05/19/26   | WEIER, JASMINE JO         | 10-057-26-5645-2200-560 - Tuition                   |
| 00216021 | 2,549,128.06           | 05/13/26   | WELLS FARGO BANK          | 10-26-9541 - FICA Payable                           |
| 00216021 | 596,167.72             | 05/13/26   | WELLS FARGO BANK          | 10-26-9542 - Medicare Payable                       |

# Nebo School District

## CHECK SUMMARY

May 2026

| Check No     | Account Payment Amount | Check Date | Vendor Name                | Account With Description                           |
|--------------|------------------------|------------|----------------------------|----------------------------------------------------|
| 00216021     | 1,577,905.80           | 05/13/26   | WELLS FARGO BANK           | 10-26-9543 - Federal Withholdings Payable          |
| 00216340     | 41.60                  | 05/27/26   | WESTENSKOW, AMANDA         | 50-706-26-8001-1610-900 - Student Sales            |
| 00216138     | 547,994.20             | 05/19/26   | WESTLAND CONSTRUCTION      | 30-704-26-1502-4500-460 - Contractor Services      |
| 00216138     | 3,012.40               | 05/19/26   | WESTLAND CONSTRUCTION      | 30-704-26-1602-4500-460 - Contractor Services      |
| 00215806     | 2,000.00               | 05/01/26   | WESTSIDE ELEMENTARY SCHOOL | 10-180-26-1035-1000-731 - Equipment                |
| 00216139     | 374.40                 | 05/19/26   | WESTSIDE ELEMENTARY SCHOOL | 10-044-26-1201-1000-611 - Supplies                 |
| 00216341     | 130.00                 | 05/27/26   | WETZEL, TARA               | 50-708-26-8001-1610-900 - Student Sales            |
| 00216342     | 87.50                  | 05/27/26   | WHITTAKER, JOLYN           | 50-708-26-8001-1610-900 - Student Sales            |
| 00216140     | 276.50                 | 05/19/26   | WILLIAMSEN, MICHELLE       | 50-170-26-8001-1610-900 - Student Sales            |
| 00216022     | 3,000.00               | 05/13/26   | WILSON ELEMENTARY SCHOOL   | 10-184-26-1100-1000-611 - Supplies                 |
| 00216343     | 378.52                 | 05/27/26   | WILSON ELEMENTARY SCHOOL   | 10-184-26-7543-1000-611 - Supplies                 |
| 00216141     | 303.70                 | 05/19/26   | WOERNER, LYNETTE           | 10-060-26-6520-2200-581 - Travel                   |
| 00216208     | 31.50                  | 05/21/26   | WOOD, ERYN                 | 50-702-26-8001-1610-900 - Student Sales            |
| 00215912     | 20,722.78              | 05/11/26   | WOODLAND PEAKS UNISERV     | 10-26-9554 - Dues Payable                          |
| 00013982     | 1,125.00               | 05/21/26   | WORKFORCEQA, LLC           | 10-055-26-1180-2700-352 - Drug Testing             |
| 00216209     | 838,141.57             | 05/22/26   | WORKSPACE ELEMENTS         | 10-712-26-1046-1000-733 - Furniture                |
| 00013953     | 9,870.20               | 05/06/26   | XEROX CORPORATION          | 10-033-26-1022-2500-615 - Copier Supplies          |
| 00013983     | 2,051.64               | 05/21/26   | XEROX CORPORATION          | 10-033-26-1022-2500-615 - Copier Supplies          |
| 00013988     | 9,870.20               | 05/27/26   | XEROX CORPORATION          | 10-033-26-1022-2500-615 - Copier Supplies          |
| 00216142     | 109.00                 | 05/19/26   | Young, Nicole Ashley       | 10-706-26-6901-2200-613 - Staff Food               |
| 00215885     | 447.75                 | 05/06/26   | ZIONS BANK                 | 10-050-26-1177-2600-581 - Travel                   |
| 00216023     | 10.00                  | 05/13/26   | ZIONS BANK                 | 10-012-26-1012-2500-330 - Training and Development |
| 00216023     | 415.00                 | 05/13/26   | ZIONS BANK                 | 10-012-26-1012-2500-355 - Software Maintenance     |
| 00216023     | 194.59                 | 05/13/26   | ZIONS BANK                 | 10-012-26-1013-2500-611 - Supplies                 |
| 00216023     | 793.63                 | 05/13/26   | ZIONS BANK                 | 10-056-26-3200-2100-611 - Supplies                 |
| <b>Total</b> | <b>\$23,758,457.54</b> |            |                            |                                                    |



## **AMENDED BUDGET**

For the  
Fiscal Year Ending  
June 30, 2026

with

## **PROPOSED BUDGET**

For the  
Fiscal Year Ending  
June 30, 2027

350 South Main  
Spanish Fork, Utah 84660  
[www.Nebo.edu](http://www.Nebo.edu)

**NEBO SCHOOL DISTRICT**  
**Table of Contents**

Page

---

***Introductory Section***

---

|                          |   |
|--------------------------|---|
| Introductory Letter..... | 1 |
|--------------------------|---|

***Financial Section***

---

Amended and Proposed Budget Reports:

|                                            |    |
|--------------------------------------------|----|
| General Fund - General Programs Only.....  | 8  |
| General Fund - Specific Programs Only..... | 10 |
| General Fund.....                          | 12 |
| Student Activities Fund.....               | 14 |
| Non K-12 Programs Fund.....                | 15 |
| Pass-Through Taxes Fund.....               | 17 |
| Debt Service Fund.....                     | 18 |
| Capital Projects Fund.....                 | 19 |
| Child Nutrition Fund.....                  | 21 |
| All Funds.....                             | 23 |
| Summary Amended Budget Report .....        | 26 |
| Summary Proposed Budget Report.....        | 29 |

***Other Information Section***

---

|                                                                                  |    |
|----------------------------------------------------------------------------------|----|
| Enrollment Trends.....                                                           | 32 |
| Weighted Pupil Unit, Beginning Teacher Salary, and Insurance Premium Trends..... | 33 |
| Tax Rate and Tax Revenue Information.....                                        | 34 |
| Utility Cost Trends.....                                                         | 35 |
| To-and-From School Transportation Trends.....                                    | 36 |
| Special Education Trends.....                                                    | 37 |
| Child Nutrition Trends.....                                                      | 38 |

**BOARD OF EDUCATION**

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**SUPERINTENDENT**

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**BUSINESS ADMINISTRATOR**

Michael Harrison

June 1, 2026

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

Enclosed are Nebo School District's final amended budget for the fiscal year ending June 30, 2026 and proposed budget for the fiscal year ending June 30, 2027. Budget information is included for all funds the Board of Education (Board) has legal responsibility for budget adoption and oversight.

This report is published to provide information about the District to its patrons and to fulfill the accountability obligations of the District. This report is divided into three sections: this *introductory section*, which provides a general overview of the budget process, a summary of the proposed *General Fund* budget for the year ending June 30, 2027, and information regarding the significant factors impacting the budget; the *financial section*, which provides detailed budget information along with comparative information for the two preceding fiscal years; and the *other information section*, which provides statistical, trend, and comparative information relevant to budget considerations.

### **Budget Adoptions and Revisions**

During June of each year, the Superintendent, in collaboration with the Business Administrator, submits to the Board a proposed budget for the next fiscal year beginning on July 1. This budget includes proposed expenditures and the sources of financing for those expenditures and serves as the financial operating plan for the fiscal year. The budget must be adopted by the Board by June 30 and may be amended throughout the fiscal year by the Board as necessary. A proposed increase in total budgeted appropriations by fund requires a public hearing before the Board can take action on the proposed budget amendments. In practice, the current fiscal year budget is typically amended only once each year in June when the Board adopts the budget for the upcoming fiscal year.

Information to set the property tax rates and associated property tax revenues for the upcoming year is not available by the date the budget is legally required to be compiled and available for public inspection and as such, the information presented in the proposed budget for the upcoming year is estimated. The property tax rates are typically approved and adopted by the Board in July or August of each year when more information is available. If the Board proposes to increase the tax rate above the certified tax rate, a Truth-in-Taxation hearing is held in August after which the tax rates are adopted.

After the fiscal year is concluded and the independent audit is performed, the District's Annual Comprehensive Financial Report is prepared and gives an account of, among other information, the budgeted revenues and expenditures against actual results in all governmental funds. The District strives for a close correlation between budgets and actuals. However, due to conservative budgeting practices, an increase in the fund balance may occur.

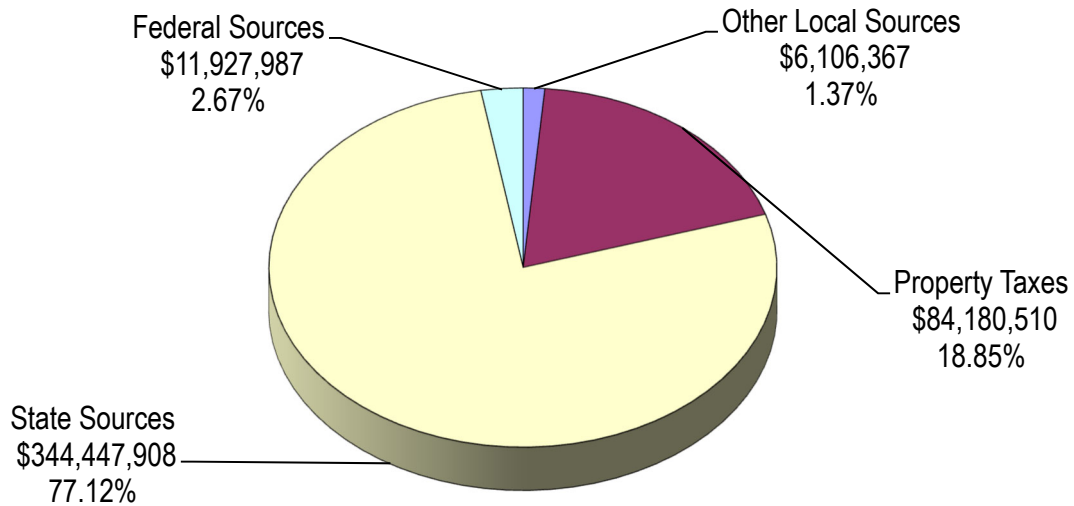
### **Balanced Budget**

The budget is used as a planning tool and is a projection of the future based upon both known and estimated information. As a general practice, the District budgets revenues conservatively and expenditures aggressively. Budgets are considered balanced so long as budgeted expenditures do not exceed projected revenues and available fund balances. The District is committed to maintaining structurally balanced operations and use of any fund balance is done so prudently.

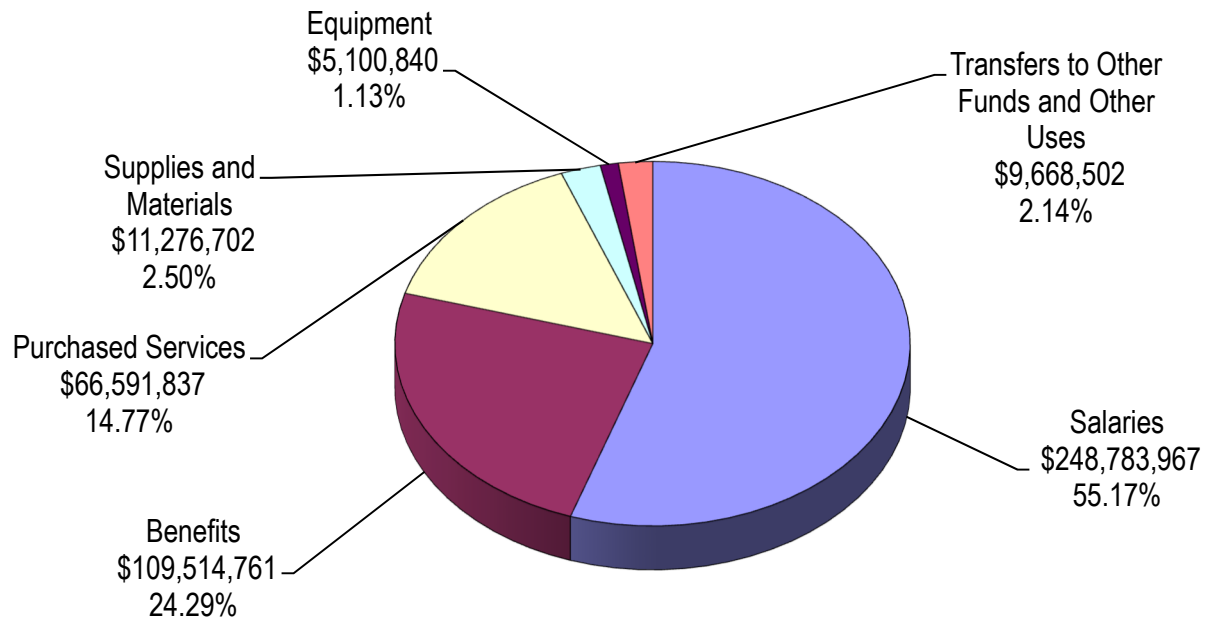
## General Fund Summary

The following are graphical representations of the proposed budgets for *General Fund* revenues and expenditures for the year ending June 30, 2027:

### Revenues



### Expenditures



## Enrollment

Of Utah's 41 school districts, the District is currently the fifth largest in terms of student population with enrollment of 41,685 as of October 1, 2025, the most recent official count. Of this total, 34,829 were enrolled in the District's schools and 6,856 were enrolled in OpenEd (OE), a home-based education program the District has partnered with since 2020. The District has seen consistent growth in its overall in-seat enrollment counts over the past two decades but experienced a decline in the most recent school year of 195 students and expects an additional decline of 62 students for the upcoming school year which, if realized, will bring the total in-seat count to 34,767. The District expects its enrollment in OE to be around 7,000 students for the upcoming school year but for conservative budgeting purposes has structured the proposed budget on 5,000 students in the OE program. In total, the proposed budget assumes 39,767 students for the 2026-2027 school year. Though the District expects to continue its partnership with OE for the foreseeable future, the continuance is uncertain and, if discontinued, the District will see a significant drop in total enrollment. More information on the financial aspects of the OE partnership can be found below and more information on enrollment and associated trends can be found on page 32 of this report.

## Weighted Pupil Unit and Average Daily Membership

The Minimum School Program Act is the primary funding source for school districts in Utah and guarantees a specific dollar amount per weighted pupil unit (WPU) for each K-12 student enrolled in certain educational programs. The WPU value for the 2026-2027 school year is \$4,870, which is 4.2% higher than the previous year's value. Each half-day kindergarten student enrolled is weighted at 0.55 WPUs and each full-day kindergarten and grade 1-12 student enrolled is weighted at 1.00 WPU. WPUs are calculated based on the prior year aggregate days of membership plus the current year enrollment growth percentage, if positive. More information on WPU trends can be found on page 33 of this report.

## OpenEd Partnership

As mentioned above, the District has partnered with OpenEd (OE), a home-based education program, since 2020. Under the partnership, the District is in a support role to OE and receives state funding for the students enrolled in the program. From these funds the District pays a contracted amount per student to OE and also pays to provide support services to students enrolled in the program. Although the District has partnered with OE for several years and plans to continue the program for the foreseeable future, for budgeting purposes the District considers the continuance of the program on a year-to-year basis and accounts for the funds received each year as one-time in nature. Historically, the majority of these one-time funds have been budgeted as transfers from the *General Fund* to the *Capital Projects Fund* to be used for various capital needs. For the upcoming school year, however, the funds are earmarked to cover the costs of a reading intervention teacher at each of the District's elementary and middle schools through the 2030-2031 school year.

## Property Taxes

Property taxes are levied locally to provide for a portion of the operating funds of the District. The basic school levy is set annually by the Utah State Legislature and the District sets all other rates subject to levy limitations outlined in State law. As mentioned earlier, information to set the property tax rates for the upcoming year is not available by the date the budget is legally required to be compiled and available for public inspection and consequently the rates and amounts shown are estimates. The District currently does not intend to propose a property tax rate above the certified tax rate for the upcoming year and accordingly, does not anticipate a need for a Truth-in-Taxation hearing in August 2026.

The District recognizes and appreciates the tax contributions made by the patrons of Nebo School District which, for the upcoming year, are expected to provide 18.85% of the *General Fund* budgeted revenues and 28.59% of budgeted revenues of all funds combined. More information on property taxes can be found on page 34 of this report.

## Salaries and Benefits

Salary and benefit costs comprise 79.46% of the proposed *General Fund* budgeted expenditures for the upcoming year and are based on changes in salary schedules, retirement rates, insurance plans, employment levels, and programs throughout the District. Major salary and benefit factors for the upcoming year are as follows:

- Fund step increases for all employees completing a qualifying year of service
- Fund lane changes to employees meeting certain additional education attainment levels or other requirements
- Increase base salary by 2.0% for the certified salary schedule which results in beginning teacher salary of \$64,352
- Increase Legislative Salary Adjustment for each qualifying certified employee from \$10,350/year to \$10,661/year
- Maintain Teacher and Student Success stipend for each qualifying certified employee at \$1,125/year
- Increase the base rate by 2.0% for the classified salary schedule which results in a lane 1, step 1 value of \$17.35/hour
- Increase lanes A and B on the classified salary schedule from \$12.25/hour to \$12.50/hour
- Increase lane C on the classified salary schedule from \$15.31/hour to \$15.62/hour
- Increase the base salary by 2.0% for the administrative salary schedule
- Increase employee health insurance premium amounts to offset approximately half of 8.68% premium cost increase
- Maintain health insurance deductibles and out-of-pocket maximums at prior year or IRS mandated values
- Increase health savings account employee contribution matching amounts over prior year values
- Maintain contributions to 403(b) plans for qualifying employees at prior year values
- Maintain life insurance coverage for qualifying employees at prior year values
- Maintain health clinic access to employees and their dependents who participate in District health insurance coverage
- Maintain wellness center access for all employees and their dependents
- Maintain early incentive retirement plans for all qualifying employees at prior year values

More information on salary and benefit trends can be found on page 33 of this report.

## Retirement Costs

Retirement benefits are a significant cost to the District and for fiscal year 2027 include contributions of the following:

- 21.19% of salaries of qualifying employees to Utah State Retirement (URS) Tier I Defined Benefit plans
- 1.50% of salaries of qualifying employees to URS Tier I 401(k) plans
- 19.02% of salaries of qualifying employees to URS Tier II Hybrid plans
- 19.02% of salaries of qualifying employees to URS Tier II Defined Contribution plans
- Up to \$1,000/year for qualifying employees to District-sponsored 403(b) plans

## Health Insurance Costs

The health insurance program is a substantial cost to the District. The District will continue to offer all eligible employees a health insurance plan and will make matching contributions up to certain limits into health savings accounts. The District will remain with the Select Health Share plan for the 2026-2027 school year and will experience a premium increase of 8.68% over the prior year rates. The District has budgeted to cover approximately half of that increase and pass along the other half to employees through employee premium contribution increases. The District has, however, budgeted to increase the health savings account employee matching contributions to offset a portion of the employee premium increases. More information on health and accident insurance premium trends can be found on page 33 of this report.

## Utilities

The District has been effective at controlling its utility costs, largely as a result of its energy conservation program implemented over a decade ago. Through the guidance of the District's energy specialist, its partnership with energy consultants, and through the efforts of all employees, the District's utility costs have remained manageable over the past several years with most cost increases due to utility rate increases imposed by utility providers. For fiscal year 2027, the District expects a modest increase in utility costs over fiscal year 2026 amounts. More information on utility cost trends can be found on page 35 of this report.

## Transportation

State funding is insufficient to cover the costs of transporting students to and from schools. Despite receiving a 7.27% increase in state funding for fiscal year 2027 over the prior year, the District expects to continue to subsidize the transportation program. More information on transportation trends can be found on page 36 of this report.

## Special Education

The funding received to provide services for students in the special education student population is not sufficient to cover the costs. Although the state funding is expected to increase in fiscal year 2027 by \$1.1 million, or 3.21%, over the prior year, the federal funding is expected to be at the fiscal year 2026 levels. Despite this net increase in funding, the District expects to continue to subsidize the program. Through fiscal year 2026 the District allocated \$5.5 million of ongoing funding annually for this subsidy and increased the amount to \$6.0 million for fiscal year 2027 and beyond. More information on special education trends can be found on page 37 of this report.

## Child Nutrition

In recent years, student participation in school meals has been on an upward trajectory. It reached an all-time low of 34.57% in fiscal year 2020 and was at 42.33% for fiscal year 2025, the most recent year with full data available. Although participation counts for fiscal year 2026 are not yet available, they are expected to be above the fiscal year 2025 levels. Despite this, the District expects operating losses in the *Child Nutrition Fund* for both fiscal years 2026 and 2027. However, because the District built up significant fund balances in fiscal years 2021 and 2022 due to the sharp increases in federal stimulus funding during the COVID pandemic, it has sufficient reserves to cover the budgeted deficits. More information on child nutrition trends can be found on page 38 of this report.

## Committed Fund Balance

Utah State law allows for the establishment of an undistributed reserve for economic stabilization up to 5% of the current fiscal year's *General Fund* revenues and the Board's intent is to maintain its reserve at that maximum level. This commitment is for contingencies such as state budget cuts, disasters, immediate capital needs, maintenance of liquidity, and other significant events or circumstances or conditions that signal the need for stabilization. According to Utah State law, the Board must authorize expenditures from the commitment and may not use them in the negotiation or settlement of contract salaries for employees. Use of the commitment requires a written resolution adopted by a majority vote of the Board filed with the Utah State Board of Education and the Utah State Auditor. In calculating the District's reserve target of 5% of *General Fund* revenues, the funds expected to be received in connection with the District's partnership with OpenEd have been removed from the revenue totals as those funds are not considered ongoing and instead are treated as one-time in nature. The District currently has a reserve of \$19.0 million. The final amended budget for the year ending June 30, 2026 shows an increase to \$19.5 million and the proposed budget for the year ending June 30, 2027 shows a planned increase to \$20.0 million.

## Construction and Improvements

The District has been involved in several construction and improvement projects during recent years and plans to have all major projects currently under construction completed within the next fiscal year. Notable projects wrapping up are the classroom addition and physical education facility at Maple Mountain High School, the physical education facility at Salem Hills High School, and the complete rebuild of Springville High School which will open to eager new students in August 2026. The District has plans to rebuild Spanish Fork Junior High School on its existing site with construction slated to begin in late fall 2026. The District's long-term plans for facility needs are continually evaluated and adjusted as needed based on enrollment growth, useful life analysis of existing buildings, and other factors.

## Acknowledgements

We express our appreciation to the entire Finance Department staff. The preparation of this report could not be accomplished without their efficient and dedicated efforts. We also express our appreciation to all employees and departments who assist in the timely processing of financial transactions, maintenance of financial records, adherence to District policies and procedures, and responsible management of District funds. Their diligence and dedication are vital to the proper management of the District's financial assets and the overall delivery of quality services to District students.

Finally, we express our appreciation to the Board for the tremendous time and effort expended by each member to effectively represent District patrons and students. Their interest and support in overseeing the financial affairs is crucial to the success of District operations and more importantly, to the success of the students of Nebo School District.

Respectfully submitted,



Rick Nielsen  
Superintendent



Michael Harrison  
Business Administrator

**NEBO SCHOOL DISTRICT**  
**Budget Summaries with Comparative Information**  
**General Fund - General Programs Only**

|                                  | <b>Actual<br/>2023-2024</b> | <b>Actual<br/>2024-2025</b> | <b>Amended<br/>Budget<br/>2025-2026</b> | <b>Proposed<br/>Budget<br/>2026-2027</b> | <b>2025-2026 to<br/>2026-2027<br/>\$ Change</b> | <b>2025-2026 to<br/>2026-2027<br/>% Change</b> |
|----------------------------------|-----------------------------|-----------------------------|-----------------------------------------|------------------------------------------|-------------------------------------------------|------------------------------------------------|
| <b>Revenues</b>                  |                             |                             |                                         |                                          |                                                 |                                                |
| Local sources                    |                             |                             |                                         |                                          |                                                 |                                                |
| Property taxes                   | \$ 73,964,868               | \$ 78,995,819               | \$ 81,159,499                           | \$ 84,180,510                            | \$ 3,021,011                                    | 3.72%                                          |
| Interest income                  | 8,172,750                   | 9,434,701                   | 3,500,000                               | 3,500,000                                | -                                               | 0.00%                                          |
| Other local revenue              | 3,577,332                   | 3,854,663                   | 2,662,222                               | 2,281,367                                | (380,855)                                       | -14.31%                                        |
| Total local sources              | 85,714,950                  | 92,285,183                  | 87,321,721                              | 89,961,877                               | 2,640,156                                       | 3.02%                                          |
| State sources                    | 241,649,949                 | 253,296,240                 | 261,962,783                             | 258,461,794                              | (3,500,989)                                     | -1.34%                                         |
| Federal sources                  | 41,796                      | 20,877                      | 20,000                                  | 20,000                                   | -                                               | 0.00%                                          |
| <b>Total revenues</b>            | <b>327,406,695</b>          | <b>345,602,300</b>          | <b>349,304,504</b>                      | <b>348,443,671</b>                       | <b>(860,833)</b>                                | <b>-0.25%</b>                                  |
| <b>Expenditures</b>              |                             |                             |                                         |                                          |                                                 |                                                |
| Salaries                         |                             |                             |                                         |                                          |                                                 |                                                |
| Teachers                         | 92,870,179                  | 100,195,999                 | 107,411,555                             | 109,528,367                              | 2,116,812                                       | 1.97%                                          |
| Teachers on Special Assignment   | 8,484,153                   | 9,251,356                   | 10,287,847                              | 10,232,034                               | (55,813)                                        | -0.54%                                         |
| Technicians                      | 2,394,501                   | 2,600,680                   | 3,038,717                               | 2,981,876                                | (56,841)                                        | -1.87%                                         |
| Administration                   | 11,053,231                  | 11,906,672                  | 12,405,034                              | 12,297,286                               | (107,748)                                       | -0.87%                                         |
| Coordinators and managers        | 3,633,790                   | 4,156,268                   | 4,226,134                               | 4,043,370                                | (182,764)                                       | -4.32%                                         |
| Secretaries and clerks           | 8,769,393                   | 9,187,243                   | 10,082,153                              | 10,389,083                               | 306,930                                         | 3.04%                                          |
| Media personnel                  | 1,715,995                   | 1,833,305                   | 1,969,400                               | 2,028,275                                | 58,875                                          | 2.99%                                          |
| Counselors                       | 6,316,643                   | 7,514,644                   | 7,840,775                               | 8,193,635                                | 352,860                                         | 4.50%                                          |
| Social workers and psychologists | 191,336                     | 275,708                     | 317,400                                 | 329,375                                  | 11,975                                          | 3.77%                                          |
| Health services personnel        | 681,833                     | 807,564                     | 996,400                                 | 2,028,425                                | 1,032,025                                       | 103.58%                                        |
| Coaches and advisors             | 108,846                     | 440,750                     | 475,000                                 | 489,250                                  | 14,250                                          | 3.00%                                          |
| Custodial                        | 8,211,063                   | 8,974,917                   | 9,400,000                               | 9,850,000                                | 450,000                                         | 4.79%                                          |
| Maintenance                      | 4,121,177                   | 4,410,120                   | 4,584,186                               | 4,863,076                                | 278,890                                         | 6.08%                                          |
| Warehouse and delivery           | 161,954                     | 221,044                     | 225,000                                 | 171,625                                  | (53,375)                                        | -23.72%                                        |
| Bus drivers                      | 5,078,585                   | 5,469,622                   | 5,970,000                               | 6,160,846                                | 190,846                                         | 3.20%                                          |
| Bonuses                          | 4,017,334                   | 4,458,435                   | 2,511,238                               | 2,631,231                                | 119,993                                         | 4.78%                                          |
| Training                         | 282,761                     | 104,077                     | 333,500                                 | 308,500                                  | (25,000)                                        | -7.50%                                         |
| Overtime                         | 550,535                     | 510,790                     | 400,000                                 | 400,000                                  | -                                               | 0.00%                                          |
| Extra Duty                       | 1,537,074                   | 1,581,214                   | 1,535,977                               | 1,682,477                                | 146,500                                         | 9.54%                                          |
| Total salaries                   | 160,180,383                 | 173,900,408                 | 184,010,316                             | 188,608,731                              | 4,598,415                                       | 2.50%                                          |
| Benefits                         |                             |                             |                                         |                                          |                                                 |                                                |
| Retirement                       | 34,550,917                  | 36,269,785                  | 38,611,082                              | 41,712,341                               | 3,101,259                                       | 8.03%                                          |
| Social Security                  | 11,736,920                  | 12,731,419                  | 13,604,508                              | 14,347,729                               | 743,221                                         | 5.46%                                          |
| Health, LTD, and life insurance  | 17,656,753                  | 21,375,331                  | 23,884,582                              | 25,861,148                               | 1,976,566                                       | 8.28%                                          |
| Other                            | 3,850,648                   | 4,200,605                   | 4,741,000                               | 4,760,000                                | 19,000                                          | 0.40%                                          |
| Total benefits                   | 67,795,238                  | 74,577,140                  | 80,841,172                              | 86,681,218                               | 5,840,046                                       | 7.22%                                          |

**NEBO SCHOOL DISTRICT**  
**Budget Summaries with Comparative Information**  
**General Fund - General Programs Only**

|                                        | Actual<br>2023-2024   | Actual<br>2024-2025   | Amended<br>Budget<br>2025-2026 | Proposed<br>Budget<br>2026-2027 | 2025-2026 to<br>2026-2027<br>\$ Change | 2025-2026 to<br>2026-2027<br>% Change |
|----------------------------------------|-----------------------|-----------------------|--------------------------------|---------------------------------|----------------------------------------|---------------------------------------|
| Purchased services                     |                       |                       |                                |                                 |                                        |                                       |
| Contracted services                    | 35,779,568            | 34,826,241            | 45,433,360                     | 36,567,648                      | (8,865,712)                            | -19.51%                               |
| Training and development               | 237,369               | 150,002               | 203,500                        | 201,000                         | (2,500)                                | -1.23%                                |
| Travel                                 | 813,901               | 732,264               | 1,040,743                      | 850,786                         | (189,957)                              | -18.25%                               |
| Communications                         | 312,931               | -                     | -                              | -                               | -                                      | N/A                                   |
| Utilities                              | 6,569,639             | 6,241,987             | 6,760,200                      | 6,906,450                       | 146,250                                | 2.16%                                 |
| Indirect costs                         | (2,955,065)           | (2,584,345)           | (2,237,473)                    | (2,071,244)                     | 166,229                                | -7.43%                                |
| Other                                  | 357,559               | 109,850               | 1,584,139                      | 1,980,393                       | 396,254                                | 25.01%                                |
| Total purchased services               | 41,115,902            | 39,475,999            | 52,784,469                     | 44,435,033                      | (8,349,436)                            | -15.82%                               |
| Supplies and materials                 |                       |                       |                                |                                 |                                        |                                       |
| Supplies                               | 5,342,689             | 5,593,499             | 7,775,039                      | 5,402,655                       | (2,372,384)                            | -30.51%                               |
| Textbooks                              | 2,113,256             | 1,008,599             | 2,134,410                      | 1,408,289                       | (726,121)                              | -34.02%                               |
| Library and audio visual               | 385,796               | 383,188               | 779,984                        | 524,005                         | (255,979)                              | -32.82%                               |
| Food                                   | 57,889                | 75,648                | 121,000                        | 133,000                         | 12,000                                 | 9.92%                                 |
| Fuel                                   | 1,274,864             | 1,038,535             | 1,355,500                      | 1,255,500                       | (100,000)                              | -7.38%                                |
| Total supplies and materials           | 9,174,494             | 8,099,469             | 12,165,933                     | 8,723,449                       | (3,442,484)                            | -28.30%                               |
| Property                               |                       |                       |                                |                                 |                                        |                                       |
| Equipment                              | 2,693,116             | 5,177,537             | 13,720,812                     | 3,147,340                       | (10,573,472)                           | -77.06%                               |
| Construction and improvements          | 8,239,793             | 42,325                | -                              | 200,000                         | 200,000                                | N/A                                   |
| Total property                         | 10,932,909            | 5,219,862             | 13,720,812                     | 3,347,340                       | (10,373,472)                           | -75.60%                               |
| <b>Total expenditures</b>              | <b>289,198,926</b>    | <b>301,272,878</b>    | <b>343,522,702</b>             | <b>331,795,771</b>              | <b>(11,726,931)</b>                    | <b>-3.41%</b>                         |
| <b>Excess (deficiency) of revenues</b> | <b>38,207,769</b>     | <b>44,329,422</b>     | <b>5,781,802</b>               | <b>16,647,900</b>               | <b>10,866,098</b>                      | <b>3.17%</b>                          |
| <b>Other sources (uses)</b>            |                       |                       |                                |                                 |                                        |                                       |
| Transfers in (out)                     | (24,406,645)          | (26,500,362)          | (27,958,045)                   | (21,021,736)                    | 6,936,309                              | -24.81%                               |
| Sales of property and equipment        | -                     | 160,796               | 100,000                        | 100,000                         | -                                      | 0.00%                                 |
| <b>Total other sources (uses)</b>      | <b>(24,406,645)</b>   | <b>(26,339,566)</b>   | <b>(27,858,045)</b>            | <b>(20,921,736)</b>             | <b>6,936,309</b>                       | <b>-24.90%</b>                        |
| <b>Net change in fund balance</b>      | <b>13,801,124</b>     | <b>17,989,856</b>     | <b>(22,076,243)</b>            | <b>(4,273,836)</b>              | <b>17,802,407</b>                      | <b>-80.64%</b>                        |
| <b>Fund balances - beginning</b>       |                       |                       |                                |                                 |                                        |                                       |
| Nonspendable                           | 1,358,101             | 1,020,845             | 1,831,788                      | 1,000,000                       | (831,788)                              | -45.41%                               |
| Restricted                             | -                     | -                     | -                              | -                               | -                                      | N/A                                   |
| Committed                              | 17,500,000            | 18,500,000            | 19,000,000                     | 19,500,000                      | 500,000                                | 2.63%                                 |
| Assigned                               | 50,183,497            | 59,012,496            | 74,735,805                     | 51,911,762                      | (22,824,043)                           | -30.54%                               |
| Unassigned                             | 32,752,188            | 37,061,569            | 38,017,172                     | 39,096,760                      | 1,079,588                              | 2.84%                                 |
| <b>Total fund balances - beginning</b> | <b>101,793,786</b>    | <b>115,594,910</b>    | <b>133,584,765</b>             | <b>111,508,522</b>              | <b>(22,076,243)</b>                    | <b>-16.53%</b>                        |
| <b>Fund balances - ending</b>          |                       |                       |                                |                                 |                                        |                                       |
| Nonspendable                           | 1,020,845             | 1,831,788             | 1,000,000                      | 1,000,000                       | -                                      | 0.00%                                 |
| Restricted                             | -                     | -                     | -                              | -                               | -                                      | N/A                                   |
| Committed                              | 18,500,000            | 19,000,000            | 19,500,000                     | 20,000,000                      | 500,000                                | 2.56%                                 |
| Assigned                               | 59,012,496            | 74,735,805            | 51,911,762                     | 45,957,320                      | (5,954,442)                            | -11.47%                               |
| Unassigned                             | 37,061,569            | 38,017,172            | 39,096,760                     | 40,277,366                      | 1,180,606                              | 3.02%                                 |
| <b>Total fund balances - ending</b>    | <b>\$ 115,594,910</b> | <b>\$ 133,584,765</b> | <b>\$ 111,508,522</b>          | <b>\$ 107,234,686</b>           | <b>\$ (4,273,836)</b>                  | <b>-3.83%</b>                         |

**NEBO SCHOOL DISTRICT**  
**Budget Summaries with Comparative Information**  
**General Fund - Specific Programs Only**

|                                  | Actual<br>2023-2024 | Actual<br>2024-2025 | Amended<br>Budget<br>2025-2026 | Proposed<br>Budget<br>2026-2027 | 2025-2026 to<br>2026-2027<br>\$ Change | 2025-2026 to<br>2026-2027<br>% Change |
|----------------------------------|---------------------|---------------------|--------------------------------|---------------------------------|----------------------------------------|---------------------------------------|
| <b>Revenues</b>                  |                     |                     |                                |                                 |                                        |                                       |
| Local sources                    |                     |                     |                                |                                 |                                        |                                       |
| Other local revenue              | \$ 607,438          | \$ 1,047,770        | \$ 912,516                     | \$ 325,000                      | \$ (587,516)                           | -64.38%                               |
| State sources                    | 75,175,788          | 82,601,918          | 98,985,876                     | 85,986,114                      | (12,999,762)                           | -13.13%                               |
| Federal sources                  | 17,837,622          | 12,647,555          | 10,821,693                     | 11,907,987                      | 1,086,294                              | 10.04%                                |
| <b>Total revenues</b>            | <b>93,620,848</b>   | <b>96,297,243</b>   | <b>110,720,085</b>             | <b>98,219,101</b>               | <b>(12,500,984)</b>                    | <b>-11.29%</b>                        |
| <b>Expenditures</b>              |                     |                     |                                |                                 |                                        |                                       |
| Salaries                         |                     |                     |                                |                                 |                                        |                                       |
| Teachers                         | 23,330,800          | 23,693,958          | 24,845,639                     | 21,033,329                      | (3,812,310)                            | -15.34%                               |
| Teachers on Special Assignment   | 5,741,235           | 6,667,813           | 7,357,739                      | 6,749,650                       | (608,089)                              | -8.26%                                |
| Technicians                      | 12,682,990          | 14,436,949          | 16,500,846                     | 15,270,281                      | (1,230,565)                            | -7.46%                                |
| Administration                   | 103,919             | 144,005             | 195,356                        | 201,295                         | 5,939                                  | 3.04%                                 |
| Coordinators and managers        | 452,283             | 553,006             | 720,849                        | 736,488                         | 15,639                                 | 2.17%                                 |
| Secretaries and clerks           | 476,098             | 470,337             | 535,000                        | 555,006                         | 20,006                                 | 3.74%                                 |
| Media personnel                  | -                   | -                   | -                              | -                               | -                                      | N/A                                   |
| Counselors                       | 1,111,526           | 1,043,864           | 970,000                        | 1,025,000                       | 55,000                                 | 5.67%                                 |
| Social workers and psychologists | 2,128,449           | 2,282,783           | 2,631,703                      | 2,679,888                       | 48,185                                 | 1.83%                                 |
| Health services personnel        | 5,379,102           | 5,915,445           | 6,200,000                      | 6,450,000                       | 250,000                                | 4.03%                                 |
| Maintenance                      | -                   | 25,134              | 82,500                         | 84,302                          | 1,802                                  | 2.18%                                 |
| Bus drivers                      | 1,704               | 5,422               | 15,000                         | 15,000                          | -                                      | 0.00%                                 |
| Bonuses                          | -                   | -                   | 1,523,885                      | -                               | (1,523,885)                            | -100.00%                              |
| Training                         | 3,162,006           | 3,633,859           | 3,992,206                      | 3,571,285                       | (420,921)                              | -10.54%                               |
| Overtime                         | 13,209              | 7,756               | -                              | -                               | -                                      | N/A                                   |
| Extra Duty                       | 2,474,520           | 1,985,764           | 1,532,102                      | 1,803,711                       | 271,609                                | 17.73%                                |
| Total salaries                   | 57,057,841          | 60,866,095          | 67,102,825                     | 60,175,235                      | (6,927,590)                            | -10.32%                               |
| Benefits                         |                     |                     |                                |                                 |                                        |                                       |
| Retirement                       | 10,584,004          | 10,793,584          | 11,952,147                     | 10,716,143                      | (1,236,004)                            | -10.34%                               |
| Social Security                  | 4,209,990           | 4,495,918           | 5,025,774                      | 4,591,647                       | (434,127)                              | -8.64%                                |
| Health, LTD, and life insurance  | 5,307,439           | 6,369,953           | 7,574,666                      | 7,525,753                       | (48,913)                               | -0.65%                                |
| Other                            | 78,944              | -                   | -                              | -                               | -                                      | N/A                                   |
| Total benefits                   | 20,180,377          | 21,659,455          | 24,552,587                     | 22,833,543                      | (1,719,044)                            | -7.00%                                |
| Purchased services               |                     |                     |                                |                                 |                                        |                                       |
| Contracted services              | 3,172,971           | 6,481,971           | 6,615,642                      | 2,631,000                       | (3,984,642)                            | -60.23%                               |
| Training and development         | 594,706             | 295,752             | 529,612                        | 160,650                         | (368,962)                              | -69.67%                               |
| Travel                           | 590,971             | 364,292             | 448,002                        | 340,500                         | (107,502)                              | -24.00%                               |
| Communications                   | 26,509              | -                   | -                              | -                               | -                                      | N/A                                   |
| Indirect costs                   | 1,922,187           | 1,507,404           | 1,202,773                      | 1,033,641                       | (169,132)                              | -14.06%                               |
| Other                            | 26,261              | 8,690               | 9,349,172                      | 17,991,013                      | 8,641,841                              | 92.43%                                |
| Total purchased services         | 6,333,605           | 8,658,109           | 18,145,201                     | 22,156,804                      | 4,011,603                              | 22.11%                                |

**NEBO SCHOOL DISTRICT**  
**Budget Summaries with Comparative Information**  
**General Fund - Specific Programs Only**

|                                        | Actual<br>2023-2024 | Actual<br>2024-2025 | Amended<br>Budget<br>2025-2026 | Proposed<br>Budget<br>2026-2027 | 2025-2026 to<br>2026-2027<br>\$ Change | 2025-2026 to<br>2026-2027<br>% Change |
|----------------------------------------|---------------------|---------------------|--------------------------------|---------------------------------|----------------------------------------|---------------------------------------|
| Supplies and materials                 |                     |                     |                                |                                 |                                        |                                       |
| Supplies                               | 2,652,744           | 3,279,715           | 3,682,656                      | 2,417,503                       | (1,265,153)                            | -34.35%                               |
| Textbooks                              | 4,658,544           | 387,198             | 199,300                        | 25,000                          | (174,300)                              | -87.46%                               |
| Library and audio visual               | 32,464              | 29,181              | 35,167                         | -                               | (35,167)                               | -100.00%                              |
| Food                                   | 77,038              | 48,088              | 47,750                         | 40,750                          | (7,000)                                | -14.66%                               |
| Fuel                                   | 49,482              | 42,942              | 67,500                         | 70,000                          | 2,500                                  | 3.70%                                 |
| Total supplies and materials           | 7,470,272           | 3,787,124           | 4,032,373                      | 2,553,253                       | (1,479,120)                            | -36.68%                               |
| Property                               |                     |                     |                                |                                 |                                        |                                       |
| Equipment                              | 4,348,656           | 2,959,452           | 4,275,575                      | 1,653,500                       | (2,622,075)                            | -61.33%                               |
| Construction and improvements          | 1,106,638           | 1,035,910           | 500,000                        | 100,000                         | (400,000)                              | -80.00%                               |
| Total property                         | 5,455,294           | 3,995,362           | 4,775,575                      | 1,753,500                       | (3,022,075)                            | -63.28%                               |
| <b>Total expenditures</b>              | <b>96,497,389</b>   | <b>98,966,145</b>   | <b>118,608,561</b>             | <b>109,472,335</b>              | <b>(9,136,226)</b>                     | <b>-7.70%</b>                         |
| <b>Excess (deficiency) of revenues</b> | <b>(2,876,541)</b>  | <b>(2,668,902)</b>  | <b>(7,888,476)</b>             | <b>(11,253,234)</b>             | <b>(3,364,758)</b>                     | <b>-3.59%</b>                         |
| <b>Other sources (uses)</b>            |                     |                     |                                |                                 |                                        |                                       |
| Transfers in (out)                     | 2,794,414           | 2,579,967           | 7,788,476                      | 11,153,234                      | 3,364,758                              | 43.20%                                |
| Sales of property and equipment        | 82,127              | 88,935              | 100,000                        | 100,000                         | -                                      | 0.00%                                 |
| <b>Total other sources (uses)</b>      | <b>2,876,541</b>    | <b>2,668,902</b>    | <b>7,888,476</b>               | <b>11,253,234</b>               | <b>3,364,758</b>                       | <b>42.65%</b>                         |
| <b>Net change in fund balance</b>      | <b>-</b>            | <b>-</b>            | <b>-</b>                       | <b>-</b>                        | <b>-</b>                               | <b>N/A</b>                            |
| <b>Fund balances - beginning</b>       |                     |                     |                                |                                 |                                        |                                       |
| Nonspendable                           | -                   | -                   | -                              | -                               | -                                      | N/A                                   |
| Restricted                             | -                   | -                   | -                              | -                               | -                                      | N/A                                   |
| Committed                              | -                   | -                   | -                              | -                               | -                                      | N/A                                   |
| Assigned                               | -                   | -                   | -                              | -                               | -                                      | N/A                                   |
| Unassigned                             | -                   | -                   | -                              | -                               | -                                      | N/A                                   |
| <b>Total fund balances - beginning</b> | <b>-</b>            | <b>-</b>            | <b>-</b>                       | <b>-</b>                        | <b>-</b>                               | <b>N/A</b>                            |
| <b>Fund balances - ending</b>          |                     |                     |                                |                                 |                                        |                                       |
| Nonspendable                           | -                   | -                   | -                              | -                               | -                                      | N/A                                   |
| Restricted                             | -                   | -                   | -                              | -                               | -                                      | N/A                                   |
| Committed                              | -                   | -                   | -                              | -                               | -                                      | N/A                                   |
| Assigned                               | -                   | -                   | -                              | -                               | -                                      | N/A                                   |
| Unassigned                             | -                   | -                   | -                              | -                               | -                                      | N/A                                   |
| <b>Total fund balances - ending</b>    | <b>\$ -</b>         | <b>\$ -</b>         | <b>\$ -</b>                    | <b>\$ -</b>                     | <b>\$ -</b>                            | <b>N/A</b>                            |

**NEBO SCHOOL DISTRICT**  
**Budget Summaries with Comparative Information**  
**General Fund**

|                                  | <b>Actual<br/>2023-2024</b> | <b>Actual<br/>2024-2025</b> | <b>Amended<br/>Budget<br/>2025-2026</b> | <b>Proposed<br/>Budget<br/>2026-2027</b> | <b>2025-2026 to<br/>2026-2027<br/>\$ Change</b> | <b>2025-2026 to<br/>2026-2027<br/>% Change</b> |
|----------------------------------|-----------------------------|-----------------------------|-----------------------------------------|------------------------------------------|-------------------------------------------------|------------------------------------------------|
| <b>Revenues</b>                  |                             |                             |                                         |                                          |                                                 |                                                |
| Local sources                    |                             |                             |                                         |                                          |                                                 |                                                |
| Property taxes                   | \$ 73,964,868               | \$ 78,995,819               | \$ 81,159,499                           | \$ 84,180,510                            | \$ 3,021,011                                    | 3.72%                                          |
| Interest income                  | 8,172,750                   | 9,434,701                   | 3,500,000                               | 3,500,000                                | -                                               | 0.00%                                          |
| Other local revenue              | 4,184,770                   | 4,902,433                   | 3,574,738                               | 2,606,367                                | (968,371)                                       | -27.09%                                        |
| Total local sources              | 86,322,388                  | 93,332,953                  | 88,234,237                              | 90,286,877                               | 2,052,640                                       | 2.33%                                          |
| State sources                    | 316,825,737                 | 335,898,158                 | 360,948,659                             | 344,447,908                              | (16,500,751)                                    | -4.57%                                         |
| Federal sources                  | 17,879,418                  | 12,668,432                  | 10,841,693                              | 11,927,987                               | 1,086,294                                       | 10.02%                                         |
| <b>Total revenues</b>            | <b>421,027,543</b>          | <b>441,899,543</b>          | <b>460,024,589</b>                      | <b>446,662,772</b>                       | <b>(13,361,817)</b>                             | <b>-2.90%</b>                                  |
| <b>Expenditures</b>              |                             |                             |                                         |                                          |                                                 |                                                |
| Salaries                         |                             |                             |                                         |                                          |                                                 |                                                |
| Teachers                         | 116,200,979                 | 123,889,957                 | 132,257,194                             | 130,561,696                              | (1,695,498)                                     | -1.28%                                         |
| Teachers on Special Assignment   | 14,225,388                  | 15,919,169                  | 17,645,586                              | 16,981,684                               | (663,902)                                       | -3.76%                                         |
| Technicians                      | 15,077,491                  | 17,037,629                  | 19,539,563                              | 18,252,157                               | (1,287,406)                                     | -6.59%                                         |
| Administration                   | 11,157,150                  | 12,050,677                  | 12,600,390                              | 12,498,581                               | (101,809)                                       | -0.81%                                         |
| Coordinators and managers        | 4,086,073                   | 4,709,274                   | 4,946,983                               | 4,779,858                                | (167,125)                                       | -3.38%                                         |
| Secretaries and clerks           | 9,245,491                   | 9,657,580                   | 10,617,153                              | 10,944,089                               | 326,936                                         | 3.08%                                          |
| Media personnel                  | 1,715,995                   | 1,833,305                   | 1,969,400                               | 2,028,275                                | 58,875                                          | 2.99%                                          |
| Counselors                       | 7,428,169                   | 8,558,508                   | 8,810,775                               | 9,218,635                                | 407,860                                         | 4.63%                                          |
| Social workers and psychologists | 2,319,785                   | 2,558,491                   | 2,949,103                               | 3,009,263                                | 60,160                                          | 2.04%                                          |
| Health services personnel        | 6,060,935                   | 6,723,009                   | 7,196,400                               | 8,478,425                                | 1,282,025                                       | 17.81%                                         |
| Custodial                        | 8,211,063                   | 8,974,917                   | 9,400,000                               | 9,850,000                                | 450,000                                         | 4.79%                                          |
| Maintenance                      | 4,121,177                   | 4,435,254                   | 4,666,686                               | 4,947,378                                | 280,692                                         | 6.01%                                          |
| Warehouse and delivery           | 161,954                     | 221,044                     | 225,000                                 | 171,625                                  | (53,375)                                        | -23.72%                                        |
| Bus drivers                      | 5,080,289                   | 5,475,044                   | 5,985,000                               | 6,175,846                                | 190,846                                         | 3.19%                                          |
| Bonuses                          | 4,017,334                   | 4,458,435                   | 4,035,123                               | 2,631,231                                | (1,403,892)                                     | -34.79%                                        |
| Training                         | 3,444,767                   | 3,737,936                   | 4,325,706                               | 3,879,785                                | (445,921)                                       | -10.31%                                        |
| Overtime                         | 563,744                     | 518,546                     | 400,000                                 | 400,000                                  | -                                               | 0.00%                                          |
| Extra Duty                       | 4,011,594                   | 3,566,978                   | 3,068,079                               | 3,486,188                                | 418,109                                         | 13.63%                                         |
| Total salaries                   | 217,238,224                 | 234,766,503                 | 251,113,141                             | 248,783,966                              | (2,329,175)                                     | -0.93%                                         |
| Benefits                         |                             |                             |                                         |                                          |                                                 |                                                |
| Retirement                       | 45,134,921                  | 47,063,369                  | 50,563,229                              | 52,428,484                               | 1,865,255                                       | 3.69%                                          |
| Social Security                  | 15,946,910                  | 17,227,337                  | 18,630,282                              | 18,939,376                               | 309,094                                         | 1.66%                                          |
| Health, LTD, and life insurance  | 22,964,192                  | 27,745,284                  | 31,459,248                              | 33,386,901                               | 1,927,653                                       | 6.13%                                          |
| Other                            | 3,929,592                   | 4,200,605                   | 4,741,000                               | 4,760,000                                | 19,000                                          | 0.40%                                          |
| Total benefits                   | 87,975,615                  | 96,236,595                  | 105,393,759                             | 109,514,761                              | 4,121,002                                       | 3.91%                                          |
| Purchased services               |                             |                             |                                         |                                          |                                                 |                                                |
| Contracted services              | 38,952,539                  | 41,308,212                  | 52,049,002                              | 39,198,648                               | (12,850,354)                                    | -24.69%                                        |
| Training and development         | 832,075                     | 445,754                     | 733,112                                 | 361,650                                  | (371,462)                                       | -50.67%                                        |
| Travel                           | 1,404,872                   | 1,096,556                   | 1,488,745                               | 1,191,286                                | (297,459)                                       | -19.98%                                        |
| Communications                   | 339,440                     | -                           | -                                       | -                                        | -                                               | N/A                                            |
| Utilities                        | 6,569,639                   | 6,241,987                   | 6,760,200                               | 6,906,450                                | 146,250                                         | 2.16%                                          |
| Indirect costs                   | (1,032,878)                 | (1,076,941)                 | (1,034,700)                             | (1,037,603)                              | (2,903)                                         | 0.28%                                          |
| Other                            | 383,820                     | 118,540                     | 10,933,311                              | 19,971,406                               | 9,038,095                                       | 82.67%                                         |
| Total purchased services         | 47,449,507                  | 48,134,108                  | 70,929,670                              | 66,591,837                               | (4,337,833)                                     | -6.12%                                         |

**NEBO SCHOOL DISTRICT**  
**Budget Summaries with Comparative Information**  
**General Fund**

|                                        | <b>Actual<br/>2023-2024</b> | <b>Actual<br/>2024-2025</b> | <b>Amended<br/>Budget<br/>2025-2026</b> | <b>Proposed<br/>Budget<br/>2026-2027</b> | <b>2025-2026 to<br/>2026-2027<br/>\$ Change</b> | <b>2025-2026 to<br/>2026-2027<br/>% Change</b> |
|----------------------------------------|-----------------------------|-----------------------------|-----------------------------------------|------------------------------------------|-------------------------------------------------|------------------------------------------------|
| Supplies and materials                 |                             |                             |                                         |                                          |                                                 |                                                |
| Supplies                               | 7,995,433                   | 8,873,214                   | 11,457,695                              | 7,820,158                                | (3,637,537)                                     | -31.75%                                        |
| Textbooks                              | 6,771,800                   | 1,395,797                   | 2,333,710                               | 1,433,289                                | (900,421)                                       | -38.58%                                        |
| Library and audio visual               | 418,260                     | 412,369                     | 815,151                                 | 524,005                                  | (291,146)                                       | -35.72%                                        |
| Food                                   | 134,927                     | 123,736                     | 168,750                                 | 173,750                                  | 5,000                                           | 2.96%                                          |
| Fuel                                   | 1,324,346                   | 1,081,477                   | 1,423,000                               | 1,325,500                                | (97,500)                                        | -6.85%                                         |
| Total supplies and materials           | 16,644,766                  | 11,886,593                  | 16,198,306                              | 11,276,702                               | (4,921,604)                                     | -30.38%                                        |
| Property                               |                             |                             |                                         |                                          |                                                 |                                                |
| Equipment                              | 7,041,772                   | 8,136,989                   | 17,996,387                              | 4,800,840                                | (13,195,547)                                    | -73.32%                                        |
| Construction and improvements          | 9,346,431                   | 1,078,235                   | 500,000                                 | 300,000                                  | (200,000)                                       | -40.00%                                        |
| Total property                         | 16,388,203                  | 9,215,224                   | 18,496,387                              | 5,100,840                                | (13,395,547)                                    | -72.42%                                        |
| <b>Total expenditures</b>              | <b>385,696,315</b>          | <b>400,239,023</b>          | <b>462,131,263</b>                      | <b>441,268,106</b>                       | <b>(20,863,157)</b>                             | <b>-4.51%</b>                                  |
| <b>Excess (deficiency) of revenues</b> | <b>35,331,228</b>           | <b>41,660,520</b>           | <b>(2,106,674)</b>                      | <b>5,394,666</b>                         | <b>7,501,340</b>                                | <b>1.61%</b>                                   |
| <b>Other sources (uses)</b>            |                             |                             |                                         |                                          |                                                 |                                                |
| Transfers in (out)                     | (21,612,231)                | (23,920,395)                | (20,169,569)                            | (9,868,502)                              | 10,301,067                                      | -51.07%                                        |
| Sales of property and equipment        | 82,127                      | 249,731                     | 200,000                                 | 200,000                                  | -                                               | 0.00%                                          |
| <b>Total other sources (uses)</b>      | <b>(21,530,104)</b>         | <b>(23,670,664)</b>         | <b>(19,969,569)</b>                     | <b>(9,668,502)</b>                       | <b>10,301,067</b>                               | <b>-51.58%</b>                                 |
| <b>Net change in fund balance</b>      | <b>13,801,124</b>           | <b>17,989,856</b>           | <b>(22,076,243)</b>                     | <b>(4,273,836)</b>                       | <b>17,802,407</b>                               | <b>-80.64%</b>                                 |
| <b>Fund balances - beginning</b>       |                             |                             |                                         |                                          |                                                 |                                                |
| Nonspendable                           | 1,358,101                   | 1,020,845                   | 1,831,788                               | 1,000,000                                | (831,788)                                       | -45.41%                                        |
| Restricted                             | -                           | -                           | -                                       | -                                        | -                                               | N/A                                            |
| Committed                              | 17,500,000                  | 18,500,000                  | 19,000,000                              | 19,500,000                               | 500,000                                         | 2.63%                                          |
| Assigned                               | 50,183,497                  | 59,012,496                  | 74,735,805                              | 51,911,762                               | (22,824,043)                                    | -30.54%                                        |
| Unassigned                             | 32,752,188                  | 37,061,569                  | 38,017,172                              | 39,096,760                               | 1,079,588                                       | 2.84%                                          |
| <b>Total fund balances - beginning</b> | <b>101,793,786</b>          | <b>115,594,910</b>          | <b>133,584,765</b>                      | <b>111,508,522</b>                       | <b>(22,076,243)</b>                             | <b>-16.53%</b>                                 |
| <b>Fund balances - ending</b>          |                             |                             |                                         |                                          |                                                 |                                                |
| Nonspendable                           | 1,020,845                   | 1,831,788                   | 1,000,000                               | 1,000,000                                | -                                               | 0.00%                                          |
| Restricted                             | -                           | -                           | -                                       | -                                        | -                                               | N/A                                            |
| Committed                              | 18,500,000                  | 19,000,000                  | 19,500,000                              | 20,000,000                               | 500,000                                         | 2.56%                                          |
| Assigned                               | 59,012,496                  | 74,735,805                  | 51,911,762                              | 45,957,320                               | (5,954,442)                                     | -11.47%                                        |
| Unassigned                             | 37,061,569                  | 38,017,172                  | 39,096,760                              | 40,277,366                               | 1,180,606                                       | 3.02%                                          |
| <b>Total fund balances - ending</b>    | <b>\$ 115,594,910</b>       | <b>\$ 133,584,765</b>       | <b>\$ 111,508,522</b>                   | <b>\$ 107,234,686</b>                    | <b>\$ (4,273,836)</b>                           | <b>-3.83%</b>                                  |

**NEBO SCHOOL DISTRICT**  
**Budget Summaries with Comparative Information**  
**Student Activities Fund**

|                                        | Actual<br>2023-2024  | Actual<br>2024-2025  | Amended<br>Budget<br>2025-2026 | Proposed<br>Budget<br>2026-2027 | 2025-2026 to<br>2026-2027<br>\$ Change | 2025-2026 to<br>2026-2027<br>% Change |
|----------------------------------------|----------------------|----------------------|--------------------------------|---------------------------------|----------------------------------------|---------------------------------------|
| <b>Revenues</b>                        |                      |                      |                                |                                 |                                        |                                       |
| Local sources                          |                      |                      |                                |                                 |                                        |                                       |
| Interest income                        | \$ 564,918           | \$ 505,813           | \$ 250,000                     | \$ 250,000                      | \$ -                                   | 0.00%                                 |
| Other local revenue                    | 13,410,120           | 13,361,252           | 19,750,000                     | 19,750,000                      | -                                      | 0.00%                                 |
| <b>Total revenues</b>                  | <b>13,975,038</b>    | <b>13,867,065</b>    | <b>20,000,000</b>              | <b>20,000,000</b>               | <b>-</b>                               | <b>0.00%</b>                          |
| <b>Expenditures</b>                    |                      |                      |                                |                                 |                                        |                                       |
| Purchased services                     |                      |                      |                                |                                 |                                        |                                       |
| Travel                                 | 312,377              | 402,990              | 500,000                        | 500,000                         | -                                      | 0.00%                                 |
| Supplies and materials                 |                      |                      |                                |                                 |                                        |                                       |
| Supplies                               | 12,608,102           | 12,030,241           | 14,500,000                     | 14,500,000                      | -                                      | 0.00%                                 |
| Textbooks                              | 2,237,103            | 435,420              | 2,500,000                      | 2,500,000                       | -                                      | 0.00%                                 |
| Library and audio visual               | 103,033              | 77,018               | 500,000                        | 500,000                         | -                                      | 0.00%                                 |
| Total supplies and materials           | 14,948,238           | 12,542,679           | 17,500,000                     | 17,500,000                      | -                                      | 0.00%                                 |
| Property                               |                      |                      |                                |                                 |                                        |                                       |
| Equipment                              | 504,125              | 520,469              | 2,000,000                      | 2,000,000                       | -                                      | 0.00%                                 |
| <b>Total expenditures</b>              | <b>15,764,740</b>    | <b>13,466,138</b>    | <b>20,000,000</b>              | <b>20,000,000</b>               | <b>-</b>                               | <b>0.00%</b>                          |
| <b>Excess (deficiency) of revenues</b> | <b>(1,789,702)</b>   | <b>400,927</b>       | <b>-</b>                       | <b>-</b>                        | <b>-</b>                               | <b>0.00%</b>                          |
| <b>Other sources (uses)</b>            |                      |                      |                                |                                 |                                        |                                       |
| Transfers in (out)                     | -                    | -                    | -                              | -                               | -                                      | N/A                                   |
| <b>Total other sources (uses)</b>      | <b>-</b>             | <b>-</b>             | <b>-</b>                       | <b>-</b>                        | <b>-</b>                               | <b>N/A</b>                            |
| <b>Net change in fund balance</b>      | <b>(1,789,702)</b>   | <b>400,927</b>       | <b>-</b>                       | <b>-</b>                        | <b>-</b>                               | <b>N/A</b>                            |
| <b>Fund balances - beginning</b>       |                      |                      |                                |                                 |                                        |                                       |
| Nonspendable                           | -                    | -                    | -                              | -                               | -                                      | N/A                                   |
| Restricted                             | -                    | -                    | -                              | -                               | -                                      | N/A                                   |
| Committed                              | -                    | -                    | -                              | -                               | -                                      | N/A                                   |
| Assigned                               | 14,315,624           | 12,525,922           | 12,926,849                     | 12,926,849                      | -                                      | 0.00%                                 |
| Unassigned                             | -                    | -                    | -                              | -                               | -                                      | N/A                                   |
| <b>Total fund balances - beginning</b> | <b>14,315,624</b>    | <b>12,525,922</b>    | <b>12,926,849</b>              | <b>12,926,849</b>               | <b>-</b>                               | <b>0.00%</b>                          |
| <b>Fund balances - ending</b>          |                      |                      |                                |                                 |                                        |                                       |
| Nonspendable                           | -                    | -                    | -                              | -                               | -                                      | N/A                                   |
| Restricted                             | -                    | -                    | -                              | -                               | -                                      | N/A                                   |
| Committed                              | -                    | -                    | -                              | -                               | -                                      | N/A                                   |
| Assigned                               | 12,525,922           | 12,926,849           | 12,926,849                     | 12,926,849                      | -                                      | 0.00%                                 |
| Unassigned                             | -                    | -                    | -                              | -                               | -                                      | N/A                                   |
| <b>Total fund balances - ending</b>    | <b>\$ 12,525,922</b> | <b>\$ 12,926,849</b> | <b>\$ 12,926,849</b>           | <b>\$ 12,926,849</b>            | <b>\$ -</b>                            | <b>0.00%</b>                          |

**NEBO SCHOOL DISTRICT**  
**Budget Summaries with Comparative Information**  
**Non K-12 Programs Fund**

|                                 | Actual<br>2023-2024 | Actual<br>2024-2025 | Amended<br>Budget<br>2025-2026 | Proposed<br>Budget<br>2026-2027 | 2025-2026 to<br>2026-2027<br>\$ Change | 2025-2026 to<br>2026-2027<br>% Change |
|---------------------------------|---------------------|---------------------|--------------------------------|---------------------------------|----------------------------------------|---------------------------------------|
| <b>Revenues</b>                 |                     |                     |                                |                                 |                                        |                                       |
| Local sources                   |                     |                     |                                |                                 |                                        |                                       |
| Property taxes                  | \$ 2,512,985        | \$ 2,668,920        | \$ 2,241,133                   | \$ 2,356,140                    | \$ 115,007                             | 5.13%                                 |
| Interest income                 | 164,758             | 178,158             | 75,000                         | 75,000                          | -                                      | 0.00%                                 |
| Other local revenue             | 488,303             | 568,276             | 770,000                        | 770,000                         | -                                      | 0.00%                                 |
| Total local sources             | 3,166,046           | 3,415,354           | 3,086,133                      | 3,201,140                       | 115,007                                | 3.73%                                 |
| State sources                   | 4,038,007           | 3,814,722           | 4,295,358                      | 4,126,289                       | (169,069)                              | -3.94%                                |
| Federal sources                 | 795,966             | 819,452             | 747,394                        | 1,648,192                       | 900,798                                | 120.53%                               |
| <b>Total revenues</b>           | <b>8,000,019</b>    | <b>8,049,528</b>    | <b>8,128,885</b>               | <b>8,975,621</b>                | <b>846,736</b>                         | <b>10.42%</b>                         |
| <b>Expenditures</b>             |                     |                     |                                |                                 |                                        |                                       |
| Salaries                        |                     |                     |                                |                                 |                                        |                                       |
| Teachers                        | 1,891,340           | 2,098,022           | 1,770,000                      | 2,104,536                       | 334,536                                | 18.90%                                |
| Teachers on Special Assignment  | 114,059             | 124,121             | 115,000                        | 115,000                         | -                                      | 0.00%                                 |
| Technicians                     | 1,515,627           | 1,526,850           | 1,540,000                      | 1,962,077                       | 422,077                                | 27.41%                                |
| Administration                  | 69,280              | 160,153             | -                              | -                               | -                                      | N/A                                   |
| Coordinators and managers       | 62,781              | 38,453              | -                              | -                               | -                                      | N/A                                   |
| Secretaries and clerks          | 12,551              | 10,290              | -                              | -                               | -                                      | N/A                                   |
| Coaches and advisors            | 1,840,567           | 1,973,928           | 1,827,125                      | 1,863,540                       | 36,415                                 | 1.99%                                 |
| Extra Duty                      | 65,200              | 59,442              | 108,500                        | 108,500                         | -                                      | 0.00%                                 |
| Total salaries                  | 5,571,405           | 5,991,259           | 5,360,625                      | 6,153,653                       | 793,028                                | 14.79%                                |
| Benefits                        |                     |                     |                                |                                 |                                        |                                       |
| Retirement                      | 755,795             | 786,846             | 904,866                        | 1,011,580                       | 106,714                                | 11.79%                                |
| Social Security                 | 416,569             | 447,418             | 401,768                        | 470,712                         | 68,944                                 | 17.16%                                |
| Health, LTD, and life insurance | 267,447             | 308,245             | 319,114                        | 380,936                         | 61,822                                 | 19.37%                                |
| Other                           | 5,532               | 999                 | -                              | -                               | -                                      | N/A                                   |
| Total benefits                  | 1,445,343           | 1,543,508           | 1,625,748                      | 1,863,228                       | 237,480                                | 14.61%                                |
| Purchased services              |                     |                     |                                |                                 |                                        |                                       |
| Contracted services             | 91,921              | 94,810              | 138,292                        | 58,000                          | (80,292)                               | -58.06%                               |
| Training and development        | (1,000)             | 211                 | -                              | -                               | -                                      | N/A                                   |
| Travel                          | 14,558              | 5,511               | 17,300                         | 5,000                           | (12,300)                               | -71.10%                               |
| Communications                  | 374                 | -                   | -                              | -                               | -                                      | N/A                                   |
| Utilities                       | -                   | -                   | 12,000                         | 12,000                          | -                                      | 0.00%                                 |
| Indirect costs                  | 26,417              | 37,373              | 34,700                         | 37,603                          | 2,903                                  | 8.37%                                 |
| Other                           | 4,613               | 3,919               | 508,479                        | 539,186                         | 30,707                                 | 6.04%                                 |
| Total purchased services        | 136,883             | 141,824             | 710,771                        | 651,789                         | (58,982)                               | -8.30%                                |

**NEBO SCHOOL DISTRICT**  
**Budget Summaries with Comparative Information**  
**Non K-12 Programs Fund**

|                                        | Actual<br>2023-2024 | Actual<br>2024-2025 | Amended<br>Budget<br>2025-2026 | Proposed<br>Budget<br>2026-2027 | 2025-2026 to<br>2026-2027<br>\$ Change | 2025-2026 to<br>2026-2027<br>% Change |
|----------------------------------------|---------------------|---------------------|--------------------------------|---------------------------------|----------------------------------------|---------------------------------------|
| Supplies and materials                 |                     |                     |                                |                                 |                                        |                                       |
| Supplies                               | 314,694             | 240,873             | 196,038                        | 205,000                         | 8,962                                  | 4.57%                                 |
| Textbooks                              | 652                 | -                   | 7,500                          | -                               | (7,500)                                | -100.00%                              |
| Food                                   | 541                 | 938                 | 500                            | 500                             | -                                      | 0.00%                                 |
| Fuel                                   | 734                 | 1,061               | 5,000                          | 5,000                           | -                                      | 0.00%                                 |
| Total supplies and materials           | 316,621             | 242,872             | 209,038                        | 210,500                         | 1,462                                  | 0.70%                                 |
| Property                               |                     |                     |                                |                                 |                                        |                                       |
| Equipment                              | 28,429              | 3,499               | 20,000                         | 20,000                          | -                                      | 0.00%                                 |
| Total property                         | 28,429              | 3,499               | 20,000                         | 20,000                          | -                                      | 0.00%                                 |
| <b>Total expenditures</b>              | <b>7,498,681</b>    | <b>7,922,962</b>    | <b>7,926,182</b>               | <b>8,899,170</b>                | <b>972,988</b>                         | <b>12.28%</b>                         |
| <b>Excess (deficiency) of revenues</b> | <b>501,338</b>      | <b>126,566</b>      | <b>202,703</b>                 | <b>76,451</b>                   | <b>(126,252)</b>                       | <b>-1.86%</b>                         |
| <b>Other sources (uses)</b>            |                     |                     |                                |                                 |                                        |                                       |
| Transfers in (out)                     | 60,139              | 591,968             | (350,803)                      | (160,184)                       | 190,619                                | -54.34%                               |
| <b>Total other sources (uses)</b>      | <b>60,139</b>       | <b>591,968</b>      | <b>(350,803)</b>               | <b>(160,184)</b>                | <b>190,619</b>                         | <b>-54.34%</b>                        |
| <b>Net change in fund balance</b>      | <b>561,477</b>      | <b>718,534</b>      | <b>(148,100)</b>               | <b>(83,733)</b>                 | <b>64,367</b>                          | <b>-43.46%</b>                        |
| <b>Fund balances - beginning</b>       |                     |                     |                                |                                 |                                        |                                       |
| Nonspendable                           | -                   | -                   | -                              | -                               | -                                      | N/A                                   |
| Restricted                             | 2,773,526           | 3,335,003           | 4,053,537                      | 3,905,437                       | (148,100)                              | -3.65%                                |
| Committed                              | -                   | -                   | -                              | -                               | -                                      | N/A                                   |
| Assigned                               | -                   | -                   | -                              | -                               | -                                      | N/A                                   |
| Unassigned                             | -                   | -                   | -                              | -                               | -                                      | N/A                                   |
| <b>Total fund balances - beginning</b> | <b>2,773,526</b>    | <b>3,335,003</b>    | <b>4,053,537</b>               | <b>3,905,437</b>                | <b>(148,100)</b>                       | <b>-3.65%</b>                         |
| <b>Fund balances - ending</b>          |                     |                     |                                |                                 |                                        |                                       |
| Nonspendable                           | -                   | -                   | -                              | -                               | -                                      | N/A                                   |
| Restricted                             | 3,335,003           | 4,053,537           | 3,905,437                      | 3,821,704                       | (83,733)                               | -2.14%                                |
| Committed                              | -                   | -                   | -                              | -                               | -                                      | N/A                                   |
| Assigned                               | -                   | -                   | -                              | -                               | -                                      | N/A                                   |
| Unassigned                             | -                   | -                   | -                              | -                               | -                                      | N/A                                   |
| <b>Total fund balances - ending</b>    | <b>\$ 3,335,003</b> | <b>\$ 4,053,537</b> | <b>\$ 3,905,437</b>            | <b>\$ 3,821,704</b>             | <b>\$ (83,733)</b>                     | <b>-2.14%</b>                         |

**NEBO SCHOOL DISTRICT**  
**Budget Summaries with Comparative Information**  
**Pass-Through Taxes Fund**

|                                        | Actual<br>2023-2024 | Actual<br>2024-2025 | Amended<br>Budget<br>2025-2026 | Proposed<br>Budget<br>2026-2027 | 2025-2026 to<br>2026-2027<br>\$ Change | 2025-2026 to<br>2026-2027<br>% Change |
|----------------------------------------|---------------------|---------------------|--------------------------------|---------------------------------|----------------------------------------|---------------------------------------|
| <b>Revenues</b>                        |                     |                     |                                |                                 |                                        |                                       |
| Local sources                          |                     |                     |                                |                                 |                                        |                                       |
| Property taxes                         | \$ 2,185,697        | \$ 3,555,245        | \$ 2,758,018                   | \$ 2,832,207                    | \$ 74,189                              | 2.69%                                 |
| <b>Total revenues</b>                  | <b>2,185,697</b>    | <b>3,555,245</b>    | <b>2,758,018</b>               | <b>2,832,207</b>                | <b>74,189</b>                          | <b>2.69%</b>                          |
| <b>Expenditures</b>                    |                     |                     |                                |                                 |                                        |                                       |
| Purchased services                     |                     |                     |                                |                                 |                                        |                                       |
| Other                                  | 2,185,697           | 3,555,245           | 2,758,018                      | 2,832,207                       | 74,189                                 | 2.69%                                 |
| <b>Total expenditures</b>              | <b>2,185,697</b>    | <b>3,555,245</b>    | <b>2,758,018</b>               | <b>2,832,207</b>                | <b>74,189</b>                          | <b>2.69%</b>                          |
| <b>Excess (deficiency) of revenues</b> | <b>-</b>            | <b>-</b>            | <b>-</b>                       | <b>-</b>                        | <b>-</b>                               | <b>0.00%</b>                          |
| <b>Other sources (uses)</b>            |                     |                     |                                |                                 |                                        |                                       |
| Transfers in (out)                     | -                   | -                   | -                              | -                               | -                                      | N/A                                   |
| <b>Total other sources (uses)</b>      | <b>-</b>            | <b>-</b>            | <b>-</b>                       | <b>-</b>                        | <b>-</b>                               | <b>N/A</b>                            |
| <b>Net change in fund balance</b>      | <b>-</b>            | <b>-</b>            | <b>-</b>                       | <b>-</b>                        | <b>-</b>                               | <b>N/A</b>                            |
| <b>Fund balances - beginning</b>       |                     |                     |                                |                                 |                                        |                                       |
| Nonspendable                           | -                   | -                   | -                              | -                               | -                                      | N/A                                   |
| Restricted                             | -                   | -                   | -                              | -                               | -                                      | N/A                                   |
| Committed                              | -                   | -                   | -                              | -                               | -                                      | N/A                                   |
| Assigned                               | -                   | -                   | -                              | -                               | -                                      | N/A                                   |
| Unassigned                             | -                   | -                   | -                              | -                               | -                                      | N/A                                   |
| <b>Total fund balances - beginning</b> | <b>-</b>            | <b>-</b>            | <b>-</b>                       | <b>-</b>                        | <b>-</b>                               | <b>N/A</b>                            |
| <b>Fund balances - ending</b>          |                     |                     |                                |                                 |                                        |                                       |
| Nonspendable                           | -                   | -                   | -                              | -                               | -                                      | N/A                                   |
| Restricted                             | -                   | -                   | -                              | -                               | -                                      | N/A                                   |
| Committed                              | -                   | -                   | -                              | -                               | -                                      | N/A                                   |
| Assigned                               | -                   | -                   | -                              | -                               | -                                      | N/A                                   |
| Unassigned                             | -                   | -                   | -                              | -                               | -                                      | N/A                                   |
| <b>Total fund balances - ending</b>    | <b>\$ -</b>         | <b>\$ -</b>         | <b>\$ -</b>                    | <b>\$ -</b>                     | <b>\$ -</b>                            | <b>N/A</b>                            |

**NEBO SCHOOL DISTRICT**  
**Budget Summaries with Comparative Information**  
**Debt Service Fund**

|                                        | Actual<br>2023-2024 | Actual<br>2024-2025 | Amended<br>Budget<br>2025-2026 | Proposed<br>Budget<br>2026-2027 | 2025-2026 to<br>2026-2027<br>\$ Change | 2025-2026 to<br>2026-2027<br>% Change |
|----------------------------------------|---------------------|---------------------|--------------------------------|---------------------------------|----------------------------------------|---------------------------------------|
| <b>Revenues</b>                        |                     |                     |                                |                                 |                                        |                                       |
| Local sources                          |                     |                     |                                |                                 |                                        |                                       |
| Property taxes                         | \$ 47,489,481       | \$ 50,436,278       | \$ 52,220,590                  | \$ 57,187,846                   | \$ 4,967,256                           | 9.51%                                 |
| Interest income                        | 997,868             | 1,092,865           | 500,000                        | 500,000                         | -                                      | 0.00%                                 |
| Other local revenue                    | -                   | -                   | 5,000,000                      | -                               | (5,000,000)                            | -100.00%                              |
| <b>Total revenues</b>                  | <b>48,487,349</b>   | <b>51,529,143</b>   | <b>57,720,590</b>              | <b>57,687,846</b>               | <b>(32,744)</b>                        | <b>-0.06%</b>                         |
| <b>Expenditures</b>                    |                     |                     |                                |                                 |                                        |                                       |
| Purchased services                     |                     |                     |                                |                                 |                                        |                                       |
| Contracted services                    | -                   | 1,473,621           | -                              | -                               | -                                      | N/A                                   |
| Total purchased services               | -                   | 1,473,621           | -                              | -                               | -                                      | N/A                                   |
| Property                               |                     |                     |                                |                                 |                                        |                                       |
| Equipment                              | 4,500,000           | 3,078,463           | 5,000,000                      | -                               | (5,000,000)                            | -100.00%                              |
| Total property                         | 4,500,000           | 3,078,463           | 5,000,000                      | -                               | (5,000,000)                            | -100.00%                              |
| <b>Total expenditures</b>              | <b>4,500,000</b>    | <b>4,552,084</b>    | <b>5,000,000</b>               | <b>-</b>                        | <b>(5,000,000)</b>                     | <b>-100.00%</b>                       |
| <b>Excess (deficiency) of revenues</b> | <b>43,987,349</b>   | <b>46,977,059</b>   | <b>52,720,590</b>              | <b>57,687,846</b>               | <b>4,967,256</b>                       | <b>N/A</b>                            |
| <b>Other sources (uses)</b>            |                     |                     |                                |                                 |                                        |                                       |
| Sales of bonds                         | -                   | -                   | -                              | -                               | -                                      | N/A                                   |
| Paying agent and bond issuance costs   | (7,000)             | (3,500)             | (25,000)                       | (25,000)                        | -                                      | 0.00%                                 |
| Principal                              | (33,080,000)        | (35,605,000)        | (42,235,000)                   | (48,840,000)                    | (6,605,000)                            | 15.64%                                |
| Interest                               | (11,496,343)        | (11,149,437)        | (9,971,360)                    | (8,016,313)                     | 1,955,047                              | -19.61%                               |
| <b>Total other sources (uses)</b>      | <b>(44,583,343)</b> | <b>(46,757,937)</b> | <b>(52,231,360)</b>            | <b>(56,881,313)</b>             | <b>(4,649,953)</b>                     | <b>8.90%</b>                          |
| <b>Net change in fund balance</b>      | <b>(595,994)</b>    | <b>219,122</b>      | <b>489,230</b>                 | <b>806,533</b>                  | <b>317,303</b>                         | <b>64.86%</b>                         |
| <b>Fund balances - beginning</b>       |                     |                     |                                |                                 |                                        |                                       |
| Nonspendable                           | -                   | -                   | -                              | -                               | -                                      | N/A                                   |
| Restricted                             | 1,610,883           | 1,014,889           | 1,014,889                      | 1,723,241                       | 708,352                                | 69.80%                                |
| Committed                              | -                   | -                   | -                              | -                               | -                                      | N/A                                   |
| Assigned                               | -                   | -                   | -                              | -                               | -                                      | N/A                                   |
| Unassigned                             | -                   | -                   | 219,122                        | -                               | (219,122)                              | -100.00%                              |
| <b>Total fund balances - beginning</b> | <b>1,610,883</b>    | <b>1,014,889</b>    | <b>1,234,011</b>               | <b>1,723,241</b>                | <b>489,230</b>                         | <b>39.65%</b>                         |
| <b>Fund balances - ending</b>          |                     |                     |                                |                                 |                                        |                                       |
| Nonspendable                           | -                   | -                   | -                              | -                               | -                                      | N/A                                   |
| Restricted                             | 1,014,889           | 1,014,889           | 1,723,241                      | 2,529,774                       | 806,533                                | 46.80%                                |
| Committed                              | -                   | -                   | -                              | -                               | -                                      | N/A                                   |
| Assigned                               | -                   | -                   | -                              | -                               | -                                      | N/A                                   |
| Unassigned                             | -                   | 219,122             | -                              | -                               | -                                      | N/A                                   |
| <b>Total fund balances - ending</b>    | <b>\$ 1,014,889</b> | <b>\$ 1,234,011</b> | <b>\$ 1,723,241</b>            | <b>\$ 2,529,774</b>             | <b>\$ 806,533</b>                      | <b>46.80%</b>                         |

**NEBO SCHOOL DISTRICT**  
**Budget Summaries with Comparative Information**  
**Capital Projects Fund**

|                                        | Actual<br>2023-2024  | Actual<br>2024-2025 | Amended<br>Budget<br>2025-2026 | Proposed<br>Budget<br>2026-2027 | 2025-2026 to<br>2026-2027<br>\$ Change | 2025-2026 to<br>2026-2027<br>% Change |
|----------------------------------------|----------------------|---------------------|--------------------------------|---------------------------------|----------------------------------------|---------------------------------------|
| <b>Revenues</b>                        |                      |                     |                                |                                 |                                        |                                       |
| Local sources                          |                      |                     |                                |                                 |                                        |                                       |
| Property taxes                         | \$ 21,469,203        | \$ 22,927,493       | \$ 20,257,237                  | \$ 21,090,878                   | \$ 833,641                             | 4.12%                                 |
| Interest income                        | 12,203,523           | 7,048,238           | 2,000,000                      | 2,000,000                       | -                                      | 0.00%                                 |
| Other local revenue                    | 73,275               | 157,942             | 4,922,055                      | 4,472,055                       | (450,000)                              | -9.14%                                |
| Total local sources                    | 33,746,001           | 30,133,673          | 27,179,292                     | 27,562,933                      | 383,641                                | 1.41%                                 |
| State sources                          | 8,724,108            | 10,034,725          | 9,250,759                      | 7,880,926                       | (1,369,833)                            | -14.81%                               |
| <b>Total revenues</b>                  | <b>42,470,109</b>    | <b>40,168,398</b>   | <b>36,430,051</b>              | <b>35,443,859</b>               | <b>(986,192)</b>                       | <b>-2.71%</b>                         |
| <b>Expenditures</b>                    |                      |                     |                                |                                 |                                        |                                       |
| Purchased services                     |                      |                     |                                |                                 |                                        |                                       |
| Contracted services                    | 295,143              | 372,278             | 205,000                        | 205,000                         | -                                      | 0.00%                                 |
| Utilities                              | 35,904               | -                   | -                              | -                               | -                                      | N/A                                   |
| Total purchased services               | 331,047              | 372,278             | 205,000                        | 205,000                         | -                                      | 0.00%                                 |
| Property                               |                      |                     |                                |                                 |                                        |                                       |
| Equipment                              | 2,557,866            | 2,713,407           | 3,217,979                      | 3,635,500                       | 417,521                                | 12.97%                                |
| Property purchases                     | 994,082              | 407,834             | 15,000,000                     | 7,580,000                       | (7,420,000)                            | -49.47%                               |
| Construction and improvements          | 140,402,256          | 130,192,724         | 112,439,481                    | 60,237,367                      | (52,202,114)                           | -46.43%                               |
| Total property                         | 143,954,204          | 133,313,965         | 130,657,460                    | 71,452,867                      | (59,204,593)                           | -45.31%                               |
| <b>Total expenditures</b>              | <b>144,285,251</b>   | <b>133,686,243</b>  | <b>130,862,460</b>             | <b>71,657,867</b>               | <b>(59,204,593)</b>                    | <b>-45.24%</b>                        |
| <b>Excess (deficiency) of revenues</b> | <b>(101,815,142)</b> | <b>(93,517,845)</b> | <b>(94,432,409)</b>            | <b>(36,214,008)</b>             | <b>58,218,401</b>                      | <b>42.53%</b>                         |
| <b>Other sources (uses)</b>            |                      |                     |                                |                                 |                                        |                                       |
| Transfers in (out)                     | 21,552,092           | 23,531,630          | 20,520,372                     | 10,028,686                      | (10,491,686)                           | -51.13%                               |
| Sales of bonds                         | 75,048,546           | 15,354,686          | 10,282,456                     | 94,000,000                      | 83,717,544                             | 814.18%                               |
| Sales of property and equipment        | 3,912,579            | 428,089             | 730,000                        | 300,000                         | (430,000)                              | -58.90%                               |
| Paying agent and bond issuance costs   | (310,908)            | (149,361)           | (105,648)                      | (945,500)                       | (839,852)                              | 794.95%                               |
| Principal                              | (6,430,000)          | (6,755,000)         | (7,090,000)                    | (7,440,000)                     | (350,000)                              | 4.94%                                 |
| Interest                               | (6,076,088)          | (5,754,588)         | (5,416,838)                    | (5,062,338)                     | 354,500                                | -6.54%                                |
| <b>Total other sources (uses)</b>      | <b>87,696,221</b>    | <b>26,655,456</b>   | <b>18,920,342</b>              | <b>90,880,848</b>               | <b>71,960,506</b>                      | <b>380.33%</b>                        |
| <b>Net change in fund balance</b>      | <b>(14,118,921)</b>  | <b>(66,862,389)</b> | <b>(75,512,067)</b>            | <b>54,666,840</b>               | <b>130,178,907</b>                     | <b>-172.39%</b>                       |

**NEBO SCHOOL DISTRICT**  
**Budget Summaries with Comparative Information**  
**Capital Projects Fund**

|                                        | Actual<br>2023-2024   | Actual<br>2024-2025  | Amended<br>Budget<br>2025-2026 | Proposed<br>Budget<br>2026-2027 | 2025-2026 to<br>2026-2027<br>\$ Change | 2025-2026 to<br>2026-2027<br>% Change |
|----------------------------------------|-----------------------|----------------------|--------------------------------|---------------------------------|----------------------------------------|---------------------------------------|
| <b>Fund balances - beginning</b>       |                       |                      |                                |                                 |                                        |                                       |
| Nonspendable                           | 201,237               | 230,813              | 319,706                        | 300,000                         | (19,706)                               | -6.16%                                |
| Restricted                             | 43,097,344            | -                    | 1,729,600                      | -                               | (1,729,600)                            | -100.00%                              |
| Committed                              | 134,115,992           | 163,064,838          | 94,383,958                     | 20,621,197                      | (73,762,761)                           | -78.15%                               |
| Assigned                               | -                     | -                    | -                              | -                               | -                                      | N/A                                   |
| Unassigned                             | -                     | -                    | -                              | -                               | -                                      | N/A                                   |
| <b>Total fund balances - beginning</b> | 177,414,573           | 163,295,651          | 96,433,264                     | 20,921,197                      | (75,512,067)                           | -78.30%                               |
| <b>Fund balances - ending</b>          |                       |                      |                                |                                 |                                        |                                       |
| Nonspendable                           | 230,813               | 319,706              | 300,000                        | 300,000                         | -                                      | 0.00%                                 |
| Restricted                             | -                     | -                    | -                              | -                               | -                                      | N/A                                   |
| Committed                              | 163,064,838           | 96,113,557           | 20,621,197                     | 75,362,037                      | 54,740,840                             | 265.46%                               |
| Assigned                               | -                     | -                    | -                              | -                               | -                                      | N/A                                   |
| Unassigned                             | -                     | -                    | -                              | (74,000)                        | (74,000)                               | N/A                                   |
| <b>Total fund balances - ending</b>    | <b>\$ 163,295,651</b> | <b>\$ 96,433,263</b> | <b>\$ 20,921,197</b>           | <b>\$ 75,588,037</b>            | <b>\$ 54,666,840</b>                   | <b>261.30%</b>                        |

**NEBO SCHOOL DISTRICT**  
**Budget Summaries with Comparative Information**  
**Child Nutrition Fund**

|                                 | Actual<br>2023-2024 | Actual<br>2024-2025 | Amended<br>Budget<br>2025-2026 | Proposed<br>Budget<br>2026-2027 | 2025-2026 to<br>2026-2027<br>\$ Change | 2025-2026 to<br>2026-2027<br>% Change |
|---------------------------------|---------------------|---------------------|--------------------------------|---------------------------------|----------------------------------------|---------------------------------------|
| <b>Revenues</b>                 |                     |                     |                                |                                 |                                        |                                       |
| Local sources                   |                     |                     |                                |                                 |                                        |                                       |
| Interest income                 | \$ 531,017          | \$ 523,144          | \$ 500,000                     | \$ 500,000                      | \$ -                                   | 0.00%                                 |
| Other local revenue             | 3,876,687           | 4,162,930           | 4,025,000                      | 4,025,000                       | -                                      | 0.00%                                 |
| Total local sources             | 4,407,704           | 4,686,074           | 4,525,000                      | 4,525,000                       | -                                      | 0.00%                                 |
| State sources                   | 3,570,332           | 2,756,411           | 3,123,055                      | 3,100,000                       | (23,055)                               | -0.74%                                |
| Federal sources                 | 7,457,241           | 6,897,210           | 7,250,000                      | 7,250,000                       | -                                      | 0.00%                                 |
| <b>Total revenues</b>           | <b>15,435,277</b>   | <b>14,339,695</b>   | <b>14,898,055</b>              | <b>14,875,000</b>               | <b>(23,055)</b>                        | <b>-0.15%</b>                         |
| <b>Expenditures</b>             |                     |                     |                                |                                 |                                        |                                       |
| Salaries                        |                     |                     |                                |                                 |                                        |                                       |
| Coordinators and managers       | 1,221,713           | 1,293,984           | 1,434,365                      | 1,462,554                       | 28,189                                 | 1.97%                                 |
| Secretaries and clerks          | 1,120,074           | 1,106,032           | 1,250,000                      | 1,285,000                       | 35,000                                 | 2.80%                                 |
| Maintenance                     | 147,794             | 161,597             | 165,000                        | 170,000                         | 5,000                                  | 3.03%                                 |
| Warehouse and delivery          | 291,550             | 240,821             | 250,000                        | 257,437                         | 7,437                                  | 2.97%                                 |
| Cooks                           | 2,470,017           | 2,786,318           | 3,000,000                      | 3,085,000                       | 85,000                                 | 2.83%                                 |
| Overtime                        | 40,848              | 26,133              | -                              | -                               | -                                      | N/A                                   |
| Extra Duty                      | -                   | -                   | -                              | -                               | -                                      | N/A                                   |
| Total salaries                  | 5,291,996           | 5,614,885           | 6,099,365                      | 6,259,991                       | 160,626                                | 2.63%                                 |
| Benefits                        |                     |                     |                                |                                 |                                        |                                       |
| Retirement                      | 650,215             | 626,654             | 700,000                        | 700,000                         | -                                      | 0.00%                                 |
| Social Security                 | 395,686             | 420,806             | 465,000                        | 475,000                         | 10,000                                 | 2.15%                                 |
| Health, LTD, and life insurance | 317,453             | 372,381             | 391,000                        | 428,000                         | 37,000                                 | 9.46%                                 |
| Other                           | 83,075              | 135,961             | 160,000                        | 170,000                         | 10,000                                 | 6.25%                                 |
| Total benefits                  | 1,446,429           | 1,555,802           | 1,716,000                      | 1,773,000                       | 57,000                                 | 3.32%                                 |
| Purchased services              |                     |                     |                                |                                 |                                        |                                       |
| Contracted services             | 601,483             | 584,605             | 812,500                        | 862,500                         | 50,000                                 | 6.15%                                 |
| Training and development        | 1,005               | 2,030               | 5,000                          | 5,000                           | -                                      | 0.00%                                 |
| Travel                          | 9,661               | 9,982               | 20,000                         | 15,000                          | (5,000)                                | -25.00%                               |
| Communications                  | 370                 | -                   | -                              | -                               | -                                      | N/A                                   |
| Indirect costs                  | 1,006,461           | 1,039,568           | 1,000,000                      | 1,000,000                       | -                                      | 0.00%                                 |
| Other                           | 509                 | 1,851               | 250,000                        | 250,000                         | -                                      | 0.00%                                 |
| Total purchased services        | 1,619,489           | 1,638,036           | 2,087,500                      | 2,132,500                       | 45,000                                 | 2.16%                                 |
| Supplies and materials          |                     |                     |                                |                                 |                                        |                                       |
| Supplies                        | 575,209             | 561,098             | 625,000                        | 625,000                         | -                                      | 0.00%                                 |
| Food                            | 5,672,699           | 5,713,418           | 6,255,000                      | 6,255,000                       | -                                      | 0.00%                                 |
| Fuel                            | 9,859               | 9,654               | 15,000                         | 15,000                          | -                                      | 0.00%                                 |
| Total supplies and materials    | 6,257,767           | 6,284,170           | 6,895,000                      | 6,895,000                       | -                                      | 0.00%                                 |

**NEBO SCHOOL DISTRICT**  
**Budget Summaries with Comparative Information**  
**Child Nutrition Fund**

|                                        | Actual<br>2023-2024  | Actual<br>2024-2025  | Amended<br>Budget<br>2025-2026 | Proposed<br>Budget<br>2026-2027 | 2025-2026 to<br>2026-2027<br>\$ Change | 2025-2026 to<br>2026-2027<br>% Change |
|----------------------------------------|----------------------|----------------------|--------------------------------|---------------------------------|----------------------------------------|---------------------------------------|
| Property                               |                      |                      |                                |                                 |                                        |                                       |
| Equipment                              | 172,734              | 50,369               | 123,055                        | 100,000                         | (23,055)                               | -18.74%                               |
| <b>Total expenditures</b>              | <b>14,788,415</b>    | <b>15,143,262</b>    | <b>16,920,920</b>              | <b>17,160,491</b>               | <b>239,571</b>                         | <b>1.42%</b>                          |
| <b>Excess (deficiency) of revenues</b> | <b>646,862</b>       | <b>(803,567)</b>     | <b>(2,022,865)</b>             | <b>(2,285,491)</b>              | <b>(262,626)</b>                       | <b>-1.57%</b>                         |
| <b>Other sources (uses)</b>            |                      |                      |                                |                                 |                                        |                                       |
| Transfers in (out)                     | -                    | (203,203)            | -                              | -                               | -                                      | N/A                                   |
| Sales of property and equipment        | -                    | -                    | -                              | -                               | -                                      | N/A                                   |
| <b>Total other sources (uses)</b>      | <b>-</b>             | <b>(203,203)</b>     | <b>-</b>                       | <b>-</b>                        | <b>-</b>                               | <b>N/A</b>                            |
| <b>Net change in fund balance</b>      | <b>646,862</b>       | <b>(1,006,770)</b>   | <b>(2,022,865)</b>             | <b>(2,285,491)</b>              | <b>(262,626)</b>                       | <b>12.98%</b>                         |
| <b>Fund balances - beginning</b>       |                      |                      |                                |                                 |                                        |                                       |
| Nonspendable                           | 1,191,413            | 930,694              | 614,184                        | 500,000                         | (114,184)                              | -18.59%                               |
| Restricted                             | 10,671,570           | 11,579,151           | 10,888,891                     | 8,980,210                       | (1,908,681)                            | -17.53%                               |
| Committed                              | -                    | -                    | -                              | -                               | -                                      | N/A                                   |
| Assigned                               | -                    | -                    | -                              | -                               | -                                      | N/A                                   |
| Unassigned                             | -                    | -                    | -                              | -                               | -                                      | N/A                                   |
| <b>Total fund balances - beginning</b> | <b>11,862,983</b>    | <b>12,509,845</b>    | <b>11,503,075</b>              | <b>9,480,210</b>                | <b>(2,022,865)</b>                     | <b>-17.59%</b>                        |
| <b>Fund balances - ending</b>          |                      |                      |                                |                                 |                                        |                                       |
| Nonspendable                           | 930,694              | 614,184              | 500,000                        | 500,000                         | -                                      | 0.00%                                 |
| Restricted                             | 11,579,151           | 10,888,891           | 8,980,210                      | 6,694,719                       | (2,285,491)                            | -25.45%                               |
| Committed                              | -                    | -                    | -                              | -                               | -                                      | N/A                                   |
| Assigned                               | -                    | -                    | -                              | -                               | -                                      | N/A                                   |
| Unassigned                             | -                    | -                    | -                              | -                               | -                                      | N/A                                   |
| <b>Total fund balances - ending</b>    | <b>\$ 12,509,845</b> | <b>\$ 11,503,075</b> | <b>\$ 9,480,210</b>            | <b>\$ 7,194,719</b>             | <b>\$ (2,285,491)</b>                  | <b>-24.11%</b>                        |

**NEBO SCHOOL DISTRICT**  
**Budget Summaries with Comparative Information**  
**All Funds**

|                                  | <b>Actual<br/>2023-2024</b> | <b>Actual<br/>2024-2025</b> | <b>Amended<br/>Budget<br/>2025-2026</b> | <b>Proposed<br/>Budget<br/>2026-2027</b> | <b>2025-2026 to<br/>2026-2027<br/>\$ Change</b> | <b>2025-2026 to<br/>2026-2027<br/>% Change</b> |
|----------------------------------|-----------------------------|-----------------------------|-----------------------------------------|------------------------------------------|-------------------------------------------------|------------------------------------------------|
| <b>Revenues</b>                  |                             |                             |                                         |                                          |                                                 |                                                |
| Local sources                    |                             |                             |                                         |                                          |                                                 |                                                |
| Property taxes                   | \$ 147,622,234              | \$ 158,583,755              | \$ 158,636,477                          | \$ 167,647,581                           | \$ 9,011,104                                    | 5.68%                                          |
| Interest income                  | 22,634,834                  | 18,782,919                  | 6,825,000                               | 6,825,000                                | -                                               | 0.00%                                          |
| Other local revenue              | 22,033,155                  | 23,152,833                  | 38,041,793                              | 31,623,422                               | (6,418,371)                                     | -16.87%                                        |
| Total local sources              | 192,290,223                 | 200,519,507                 | 203,503,270                             | 206,096,003                              | 2,592,733                                       | 1.27%                                          |
| State sources                    | 333,158,184                 | 352,504,016                 | 377,617,831                             | 359,555,123                              | (18,062,708)                                    | -4.78%                                         |
| Federal sources                  | 26,132,625                  | 20,385,094                  | 18,839,087                              | 20,826,179                               | 1,987,092                                       | 10.55%                                         |
| <b>Total revenues</b>            | <b>551,581,032</b>          | <b>573,408,617</b>          | <b>599,960,188</b>                      | <b>586,477,305</b>                       | <b>(13,482,883)</b>                             | <b>-2.25%</b>                                  |
| <b>Expenditures</b>              |                             |                             |                                         |                                          |                                                 |                                                |
| Salaries                         |                             |                             |                                         |                                          |                                                 |                                                |
| Teachers                         | 118,092,319                 | 125,987,979                 | 134,027,194                             | 132,666,232                              | (1,360,962)                                     | -1.02%                                         |
| Teachers on Special Assignment   | 14,339,447                  | 16,043,290                  | 17,760,586                              | 17,096,684                               | (663,902)                                       | -3.74%                                         |
| Technicians                      | 16,593,118                  | 18,564,479                  | 21,079,563                              | 20,214,234                               | (865,329)                                       | -4.11%                                         |
| Administration                   | 11,226,430                  | 12,210,830                  | 12,600,390                              | 12,498,581                               | (101,809)                                       | -0.81%                                         |
| Coordinators and managers        | 5,370,567                   | 6,041,711                   | 6,381,348                               | 6,242,412                                | (138,936)                                       | -2.18%                                         |
| Secretaries and clerks           | 10,378,116                  | 10,773,902                  | 11,867,153                              | 12,229,089                               | 361,936                                         | 3.05%                                          |
| Media personnel                  | 1,715,995                   | 1,833,305                   | 1,969,400                               | 2,028,275                                | 58,875                                          | 2.99%                                          |
| Counselors                       | 7,428,169                   | 8,558,508                   | 8,810,775                               | 9,218,635                                | 407,860                                         | 4.63%                                          |
| Social workers and psychologists | 2,319,785                   | 2,558,491                   | 2,949,103                               | 3,009,263                                | 60,160                                          | 2.04%                                          |
| Health services personnel        | 6,060,935                   | 6,723,009                   | 7,196,400                               | 8,478,425                                | 1,282,025                                       | 17.81%                                         |
| Coaches and advisors             | 1,949,413                   | 2,414,678                   | 2,302,125                               | 2,352,790                                | 50,665                                          | 2.20%                                          |
| Custodial                        | 8,211,063                   | 8,974,917                   | 9,400,000                               | 9,850,000                                | 450,000                                         | 4.79%                                          |
| Maintenance                      | 4,268,971                   | 4,596,851                   | 4,831,686                               | 5,117,378                                | 285,692                                         | 5.91%                                          |
| Warehouse and delivery           | 453,504                     | 461,865                     | 475,000                                 | 429,062                                  | (45,938)                                        | -9.67%                                         |
| Cooks                            | 2,470,017                   | 2,786,318                   | 3,000,000                               | 3,085,000                                | 85,000                                          | 2.83%                                          |
| Bus drivers                      | 5,080,289                   | 5,475,044                   | 5,985,000                               | 6,175,846                                | 190,846                                         | 3.19%                                          |
| Bonuses                          | 4,017,334                   | 4,458,435                   | 4,035,123                               | 2,631,231                                | (1,403,892)                                     | -34.79%                                        |
| Training                         | 3,444,767                   | 3,737,936                   | 4,325,706                               | 3,879,785                                | (445,921)                                       | -10.31%                                        |
| Overtime                         | 604,592                     | 544,679                     | 400,000                                 | 400,000                                  | -                                               | 0.00%                                          |
| Extra Duty                       | 4,076,794                   | 3,626,420                   | 3,176,579                               | 3,594,688                                | 418,109                                         | 13.16%                                         |
| Total salaries                   | 228,101,625                 | 246,372,647                 | 262,573,131                             | 261,197,610                              | (1,375,521)                                     | -0.52%                                         |
| Benefits                         |                             |                             |                                         |                                          |                                                 |                                                |
| Retirement                       | 46,540,931                  | 48,476,869                  | 52,168,095                              | 54,140,064                               | 1,971,969                                       | 3.78%                                          |
| Social Security                  | 16,759,165                  | 18,095,561                  | 19,497,050                              | 19,885,088                               | 388,038                                         | 1.99%                                          |
| Health, LTD, and life insurance  | 23,549,092                  | 28,425,910                  | 32,169,362                              | 34,195,837                               | 2,026,475                                       | 6.30%                                          |
| Other                            | 4,018,199                   | 4,337,565                   | 4,901,000                               | 4,930,000                                | 29,000                                          | 0.59%                                          |
| Total benefits                   | 90,867,387                  | 99,335,905                  | 108,735,507                             | 113,150,989                              | 4,415,482                                       | 4.06%                                          |

**NEBO SCHOOL DISTRICT**  
**Budget Summaries with Comparative Information**  
**All Funds**

|                                        | <b>Actual<br/>2023-2024</b> | <b>Actual<br/>2024-2025</b> | <b>Amended<br/>Budget<br/>2025-2026</b> | <b>Proposed<br/>Budget<br/>2026-2027</b> | <b>2025-2026 to<br/>2026-2027<br/>\$ Change</b> | <b>2025-2026 to<br/>2026-2027<br/>% Change</b> |
|----------------------------------------|-----------------------------|-----------------------------|-----------------------------------------|------------------------------------------|-------------------------------------------------|------------------------------------------------|
| Purchased services                     |                             |                             |                                         |                                          |                                                 |                                                |
| Contracted services                    | 39,941,086                  | 43,833,526                  | 53,204,794                              | 40,324,148                               | (12,880,646)                                    | -24.21%                                        |
| Training and development               | 832,080                     | 447,995                     | 738,112                                 | 366,650                                  | (371,462)                                       | -50.33%                                        |
| Travel                                 | 1,741,468                   | 1,515,039                   | 2,026,045                               | 1,711,286                                | (314,759)                                       | -15.54%                                        |
| Communications                         | 340,184                     | -                           | -                                       | -                                        | -                                               | N/A                                            |
| Utilities                              | 6,605,543                   | 6,241,987                   | 6,772,200                               | 6,918,450                                | 146,250                                         | 2.16%                                          |
| Indirect costs                         | -                           | -                           | -                                       | -                                        | -                                               | N/A                                            |
| Other                                  | 2,574,639                   | 3,679,555                   | 14,449,808                              | 23,592,799                               | 9,142,991                                       | 63.27%                                         |
| Total purchased services               | 52,035,000                  | 55,718,102                  | 77,190,959                              | 72,913,333                               | (4,277,626)                                     | -5.54%                                         |
| Supplies and materials                 |                             |                             |                                         |                                          |                                                 |                                                |
| Supplies                               | 21,493,438                  | 21,705,426                  | 26,778,733                              | 23,150,158                               | (3,628,575)                                     | -13.55%                                        |
| Textbooks                              | 9,009,555                   | 1,831,217                   | 4,841,210                               | 3,933,289                                | (907,921)                                       | -18.75%                                        |
| Library and audio visual               | 521,293                     | 489,387                     | 1,315,151                               | 1,024,005                                | (291,146)                                       | -22.14%                                        |
| Food                                   | 5,808,167                   | 5,838,092                   | 6,424,250                               | 6,429,250                                | 5,000                                           | 0.08%                                          |
| Fuel                                   | 1,334,939                   | 1,092,192                   | 1,443,000                               | 1,345,500                                | (97,500)                                        | -6.76%                                         |
| Total supplies and materials           | 38,167,392                  | 30,956,314                  | 40,802,344                              | 35,882,202                               | (4,920,142)                                     | -12.06%                                        |
| Property                               |                             |                             |                                         |                                          |                                                 |                                                |
| Equipment                              | 14,804,926                  | 14,503,196                  | 28,357,421                              | 10,556,340                               | (17,801,081)                                    | -62.77%                                        |
| Property purchases                     | 994,082                     | 407,834                     | 15,000,000                              | 7,580,000                                | (7,420,000)                                     | -49.47%                                        |
| Construction and improvements          | 149,748,687                 | 131,270,959                 | 112,939,481                             | 60,537,367                               | (52,402,114)                                    | -46.40%                                        |
| Total property                         | 165,547,695                 | 146,181,989                 | 156,296,902                             | 78,673,707                               | (77,623,195)                                    | -49.66%                                        |
| <b>Total expenditures</b>              | <b>574,719,099</b>          | <b>578,564,957</b>          | <b>645,598,843</b>                      | <b>561,817,841</b>                       | <b>(83,781,002)</b>                             | <b>-12.98%</b>                                 |
| <b>Excess (deficiency) of revenues</b> | <b>(23,138,067)</b>         | <b>(5,156,340)</b>          | <b>(45,638,655)</b>                     | <b>24,659,464</b>                        | <b>70,298,119</b>                               | <b>10.73%</b>                                  |
| <b>Other sources (uses)</b>            |                             |                             |                                         |                                          |                                                 |                                                |
| Transfers in (out)                     | -                           | -                           | -                                       | -                                        | -                                               | N/A                                            |
| Sales of bonds                         | 75,048,546                  | 15,354,686                  | 10,282,456                              | 94,000,000                               | 83,717,544                                      | 814.18%                                        |
| Sales of property and equipment        | 3,994,706                   | 677,820                     | 930,000                                 | 500,000                                  | (430,000)                                       | -46.24%                                        |
| Paying agent and bond issuance costs   | (317,908)                   | (152,861)                   | (130,648)                               | (970,500)                                | (839,852)                                       | 642.84%                                        |
| Principal                              | (39,510,000)                | (42,360,000)                | (49,325,000)                            | (56,280,000)                             | (6,955,000)                                     | 14.10%                                         |
| Interest                               | (17,572,431)                | (16,904,025)                | (15,388,198)                            | (13,078,651)                             | 2,309,547                                       | -15.01%                                        |
| <b>Total other sources (uses)</b>      | <b>21,642,913</b>           | <b>(43,384,380)</b>         | <b>(53,631,390)</b>                     | <b>24,170,849</b>                        | <b>77,802,239</b>                               | <b>-145.07%</b>                                |
| <b>Net change in fund balance</b>      | <b>(1,495,154)</b>          | <b>(48,540,720)</b>         | <b>(99,270,045)</b>                     | <b>48,830,313</b>                        | <b>148,100,358</b>                              | <b>-149.19%</b>                                |

**NEBO SCHOOL DISTRICT**  
**Budget Summaries with Comparative Information**  
**All Funds**

|                                        | <b>Actual<br/>2023-2024</b> | <b>Actual<br/>2024-2025</b> | <b>Amended<br/>Budget<br/>2025-2026</b> | <b>Proposed<br/>Budget<br/>2026-2027</b> | <b>2025-2026 to<br/>2026-2027<br/>\$ Change</b> | <b>2025-2026 to<br/>2026-2027<br/>% Change</b> |
|----------------------------------------|-----------------------------|-----------------------------|-----------------------------------------|------------------------------------------|-------------------------------------------------|------------------------------------------------|
| <b>Fund balances - beginning</b>       |                             |                             |                                         |                                          |                                                 |                                                |
| Nonspendable                           | 2,750,751                   | 2,182,352                   | 2,765,678                               | 1,800,000                                | (965,678)                                       | -34.92%                                        |
| Restricted                             | 58,153,323                  | 15,929,043                  | 17,686,917                              | 14,608,888                               | (3,078,029)                                     | -17.40%                                        |
| Committed                              | 151,615,992                 | 181,564,838                 | 113,383,958                             | 40,121,197                               | (73,262,761)                                    | -64.61%                                        |
| Assigned                               | 64,499,121                  | 71,538,418                  | 87,662,654                              | 64,838,611                               | (22,824,043)                                    | -26.04%                                        |
| Unassigned                             | 32,752,188                  | 37,061,569                  | 38,236,294                              | 39,096,760                               | 860,466                                         | 2.25%                                          |
| <b>Total fund balances - beginning</b> | <b>309,771,375</b>          | <b>308,276,220</b>          | <b>259,735,501</b>                      | <b>160,465,456</b>                       | <b>(99,270,045)</b>                             | <b>-38.22%</b>                                 |
| <b>Fund balances - ending</b>          |                             |                             |                                         |                                          |                                                 |                                                |
| Nonspendable                           | 2,182,352                   | 2,765,678                   | 1,800,000                               | 1,800,000                                | -                                               | 0.00%                                          |
| Restricted                             | 15,929,043                  | 15,957,317                  | 14,608,888                              | 13,046,197                               | (1,562,691)                                     | -10.70%                                        |
| Committed                              | 181,564,838                 | 115,113,557                 | 40,121,197                              | 95,362,037                               | 55,240,840                                      | 137.68%                                        |
| Assigned                               | 71,538,418                  | 87,662,654                  | 64,838,611                              | 58,884,169                               | (5,954,442)                                     | -9.18%                                         |
| Unassigned                             | 37,061,569                  | 38,236,294                  | 39,096,760                              | 40,203,366                               | 1,106,606                                       | 2.83%                                          |
| <b>Total fund balances - ending</b>    | <b>\$ 308,276,220</b>       | <b>\$ 259,735,500</b>       | <b>\$ 160,465,456</b>                   | <b>\$ 209,295,769</b>                    | <b>\$ 48,830,313</b>                            | <b>30.43%</b>                                  |

**NEBO SCHOOL DISTRICT**  
**Amended Budget for the Year Ended June 30, 2026**  
**All Funds**

|                                  | General Fund       | Student Activities Fund | Non K-12 Fund    | Pass-Through Taxes Fund | Debt Service Fund | Capital Projects Fund | Child Nutrition Fund | Total              | Percent of Total |
|----------------------------------|--------------------|-------------------------|------------------|-------------------------|-------------------|-----------------------|----------------------|--------------------|------------------|
| <b>Revenues</b>                  |                    |                         |                  |                         |                   |                       |                      |                    |                  |
| Local sources                    |                    |                         |                  |                         |                   |                       |                      |                    |                  |
| Property taxes                   | \$ 81,159,499      | \$ -                    | \$ 2,241,133     | \$ 2,758,018            | \$ 52,220,590     | \$ 20,257,237         | \$ -                 | \$158,636,477      | 26.44%           |
| Interest income                  | 3,500,000          | 250,000                 | 75,000           | -                       | 500,000           | 2,000,000             | 500,000              | 6,825,000          | 1.14%            |
| Other local revenue              | 3,574,738          | 19,750,000              | 770,000          | -                       | 5,000,000         | 4,922,055             | 4,025,000            | 38,041,793         | 6.34%            |
| Total local sources              | 88,234,237         | 20,000,000              | 3,086,133        | 2,758,018               | 57,720,590        | 27,179,292            | 4,525,000            | 203,503,270        | 33.92%           |
| State sources                    | 360,948,659        | -                       | 4,295,358        | -                       | -                 | 9,250,759             | 3,123,055            | 377,617,831        | 62.94%           |
| Federal sources                  | 10,841,693         | -                       | 747,394          | -                       | -                 | -                     | 7,250,000            | 18,839,087         | 3.14%            |
| <b>Total revenues</b>            | <b>460,024,589</b> | <b>20,000,000</b>       | <b>8,128,885</b> | <b>2,758,018</b>        | <b>57,720,590</b> | <b>36,430,051</b>     | <b>14,898,055</b>    | <b>599,960,188</b> | <b>100.00%</b>   |
| <b>Expenditures</b>              |                    |                         |                  |                         |                   |                       |                      |                    |                  |
| Salaries                         |                    |                         |                  |                         |                   |                       |                      |                    |                  |
| Teachers                         | 132,257,194        | -                       | 1,770,000        | -                       | -                 | -                     | -                    | 134,027,194        | 20.76%           |
| Teachers on Special Assignment   | 17,645,586         | -                       | 115,000          | -                       | -                 | -                     | -                    | 17,760,586         | 2.75%            |
| Technicians                      | 19,539,563         | -                       | 1,540,000        | -                       | -                 | -                     | -                    | 21,079,563         | 3.27%            |
| Administration                   | 12,600,390         | -                       | -                | -                       | -                 | -                     | -                    | 12,600,390         | 1.95%            |
| Coordinators and managers        | 4,946,983          | -                       | -                | -                       | -                 | -                     | 1,434,365            | 6,381,348          | 0.99%            |
| Secretaries and clerks           | 10,617,153         | -                       | -                | -                       | -                 | -                     | 1,250,000            | 11,867,153         | 1.84%            |
| Media personnel                  | 1,969,400          | -                       | -                | -                       | -                 | -                     | -                    | 1,969,400          | 0.31%            |
| Counselors                       | 8,810,775          | -                       | -                | -                       | -                 | -                     | -                    | 8,810,775          | 1.36%            |
| Social workers and psychologists | 2,949,103          | -                       | -                | -                       | -                 | -                     | -                    | 2,949,103          | 0.46%            |
| Health services personnel        | 7,196,400          | -                       | -                | -                       | -                 | -                     | -                    | 7,196,400          | 1.11%            |
| Coaches and advisors             | 475,000            | -                       | 1,827,125        | -                       | -                 | -                     | -                    | 2,302,125          | 0.36%            |
| Custodial                        | 9,400,000          | -                       | -                | -                       | -                 | -                     | -                    | 9,400,000          | 1.46%            |
| Maintenance                      | 4,666,686          | -                       | -                | -                       | -                 | -                     | 165,000              | 4,831,686          | 0.75%            |
| Warehouse and delivery           | 225,000            | -                       | -                | -                       | -                 | -                     | 250,000              | 475,000            | 0.07%            |
| Cooks                            | -                  | -                       | -                | -                       | -                 | -                     | 3,000,000            | 3,000,000          | 0.46%            |
| Bus drivers                      | 5,985,000          | -                       | -                | -                       | -                 | -                     | -                    | 5,985,000          | 0.93%            |
| Bonuses                          | 4,035,123          | -                       | -                | -                       | -                 | -                     | -                    | 4,035,123          | 0.63%            |
| Training                         | 4,325,706          | -                       | -                | -                       | -                 | -                     | -                    | 4,325,706          | 0.67%            |
| Overtime                         | 400,000            | -                       | -                | -                       | -                 | -                     | -                    | 400,000            | 0.06%            |
| Extra Duty                       | 3,068,079          | -                       | 108,500          | -                       | -                 | -                     | -                    | 3,176,579          | 0.49%            |
| Total salaries                   | 251,113,141        | -                       | 5,360,625        | -                       | -                 | -                     | 6,099,365            | 262,573,131        | 40.67%           |

**NEBO SCHOOL DISTRICT**  
**Amended Budget for the Year Ended June 30, 2026**  
**All Funds**

|                                        | General Fund       | Student Activities Fund | Non K-12 Fund    | Pass-Through Taxes Fund | Debt Service Fund | Capital Projects Fund | Child Nutrition Fund | Total               | Percent of Total |
|----------------------------------------|--------------------|-------------------------|------------------|-------------------------|-------------------|-----------------------|----------------------|---------------------|------------------|
| Benefits                               |                    |                         |                  |                         |                   |                       |                      |                     |                  |
| Retirement                             | 50,563,229         | -                       | 904,866          | -                       | -                 | -                     | 700,000              | 52,168,095          | 8.08%            |
| Social Security                        | 18,630,282         | -                       | 401,768          | -                       | -                 | -                     | 465,000              | 19,497,050          | 3.02%            |
| Health, LTD, and life insurance        | 31,459,248         | -                       | 319,114          | -                       | -                 | -                     | 391,000              | 32,169,362          | 4.98%            |
| Other                                  | 4,741,000          | -                       | -                | -                       | -                 | -                     | 160,000              | 4,901,000           | 0.76%            |
| Total benefits                         | 105,393,759        | -                       | 1,625,748        | -                       | -                 | -                     | 1,716,000            | 108,735,507         | 16.84%           |
| Purchased services                     |                    |                         |                  |                         |                   |                       |                      |                     |                  |
| Contracted services                    | 52,049,002         | -                       | 138,292          | -                       | -                 | 205,000               | 812,500              | 53,204,794          | 8.24%            |
| Training and development               | 733,112            | -                       | -                | -                       | -                 | -                     | 5,000                | 738,112             | 0.11%            |
| Travel                                 | 1,488,745          | 500,000                 | 17,300           | -                       | -                 | -                     | 20,000               | 2,026,045           | 0.31%            |
| Communications                         | -                  | -                       | -                | -                       | -                 | -                     | -                    | -                   | 0.00%            |
| Utilities                              | 6,760,200          | -                       | 12,000           | -                       | -                 | -                     | -                    | 6,772,200           | 1.05%            |
| Indirect costs                         | (1,034,700)        | -                       | 34,700           | -                       | -                 | -                     | 1,000,000            | -                   | 0.00%            |
| Other                                  | 10,933,311         | -                       | 508,479          | 2,758,018               | -                 | -                     | 250,000              | 14,449,808          | 2.24%            |
| Total purchased services               | 70,929,670         | 500,000                 | 710,771          | 2,758,018               | -                 | 205,000               | 2,087,500            | 77,190,959          | 11.96%           |
| Supplies and materials                 |                    |                         |                  |                         |                   |                       |                      |                     |                  |
| Supplies                               | 11,457,695         | 14,500,000              | 196,038          | -                       | -                 | -                     | 625,000              | 26,778,733          | 4.15%            |
| Textbooks                              | 2,333,710          | 2,500,000               | 7,500            | -                       | -                 | -                     | -                    | 4,841,210           | 0.75%            |
| Library and audio visual               | 815,151            | 500,000                 | -                | -                       | -                 | -                     | -                    | 1,315,151           | 0.20%            |
| Food                                   | 168,750            | -                       | 500              | -                       | -                 | -                     | 6,255,000            | 6,424,250           | 1.00%            |
| Fuel                                   | 1,423,000          | -                       | 5,000            | -                       | -                 | -                     | 15,000               | 1,443,000           | 0.22%            |
| Total supplies and materials           | 16,198,306         | 17,500,000              | 209,038          | -                       | -                 | -                     | 6,895,000            | 40,802,344          | 6.32%            |
| Property                               |                    |                         |                  |                         |                   |                       |                      |                     |                  |
| Equipment                              | 17,996,387         | 2,000,000               | 20,000           | -                       | 5,000,000         | 3,217,979             | 123,055              | 28,357,421          | 4.39%            |
| Property purchases                     | -                  | -                       | -                | -                       | -                 | 15,000,000            | -                    | 15,000,000          | 2.32%            |
| Construction and improvements          | 500,000            | -                       | -                | -                       | -                 | 112,439,481           | -                    | 112,939,481         | 17.49%           |
| Total property                         | 18,496,387         | 2,000,000               | 20,000           | -                       | 5,000,000         | 130,657,460           | 123,055              | 156,296,902         | 24.21%           |
| <b>Total expenditures</b>              | <b>462,131,263</b> | <b>20,000,000</b>       | <b>7,926,182</b> | <b>2,758,018</b>        | <b>5,000,000</b>  | <b>130,862,460</b>    | <b>16,920,920</b>    | <b>645,598,843</b>  | <b>100.00%</b>   |
| <b>Excess (deficiency) of revenues</b> | <b>(2,106,674)</b> | <b>-</b>                | <b>202,703</b>   | <b>-</b>                | <b>52,720,590</b> | <b>(94,432,409)</b>   | <b>(2,022,865)</b>   | <b>(45,638,655)</b> |                  |

**NEBO SCHOOL DISTRICT**  
**Amended Budget for the Year Ended June 30, 2026**  
**All Funds**

|                                        | General Fund         | Student Activities Fund | Non K-12 Fund       | Pass-Through Taxes Fund | Debt Service Fund   | Capital Projects Fund | Child Nutrition Fund | Total                | Percent of Total |
|----------------------------------------|----------------------|-------------------------|---------------------|-------------------------|---------------------|-----------------------|----------------------|----------------------|------------------|
| <b>Other sources (uses)</b>            |                      |                         |                     |                         |                     |                       |                      |                      |                  |
| Transfers in (out)                     | (20,169,569)         | -                       | (350,803)           | -                       | -                   | 20,520,372            | -                    | -                    |                  |
| Sales of bonds                         | -                    | -                       | -                   | -                       | -                   | 10,282,456            | -                    | 10,282,456           |                  |
| Sales of property and equipment        | 200,000              | -                       | -                   | -                       | -                   | 730,000               | -                    | 930,000              |                  |
| Paying agent and bond issuance costs   | -                    | -                       | -                   | -                       | (25,000)            | (105,648)             | -                    | (130,648)            |                  |
| Principal                              | -                    | -                       | -                   | -                       | (42,235,000)        | (7,090,000)           | -                    | (49,325,000)         |                  |
| Interest                               | -                    | -                       | -                   | -                       | (9,971,360)         | (5,416,838)           | -                    | (15,388,198)         |                  |
| <b>Total other sources (uses)</b>      | <b>(19,969,569)</b>  | <b>-</b>                | <b>(350,803)</b>    | <b>-</b>                | <b>(52,231,360)</b> | <b>18,920,342</b>     | <b>-</b>             | <b>(53,631,390)</b>  |                  |
| <b>Net change in fund balance</b>      | <b>(22,076,243)</b>  | <b>-</b>                | <b>(148,100)</b>    | <b>-</b>                | <b>489,230</b>      | <b>(75,512,067)</b>   | <b>(2,022,865)</b>   | <b>(99,270,045)</b>  |                  |
| <b>Fund balances - beginning</b>       |                      |                         |                     |                         |                     |                       |                      |                      |                  |
| Nonspendable                           | 1,831,788            | -                       | -                   | -                       | -                   | 319,706               | 614,184              | 2,765,678            | 1.06%            |
| Restricted                             | -                    | -                       | 4,053,537           | -                       | 1,014,889           | 1,729,600             | 10,888,891           | 17,686,917           | 6.81%            |
| Committed                              | 19,000,000           | -                       | -                   | -                       | -                   | 94,383,958            | -                    | 113,383,958          | 43.65%           |
| Assigned                               | 74,735,805           | 12,926,849              | -                   | -                       | -                   | -                     | -                    | 87,662,654           | 33.75%           |
| Unassigned                             | 38,017,172           | -                       | -                   | -                       | 219,122             | -                     | -                    | 38,236,294           | 14.72%           |
| <b>Total fund balances - beginning</b> | <b>133,584,765</b>   | <b>12,926,849</b>       | <b>4,053,537</b>    | <b>-</b>                | <b>1,234,011</b>    | <b>96,433,264</b>     | <b>11,503,075</b>    | <b>259,735,501</b>   | <b>100.00%</b>   |
| <b>Fund balances - ending</b>          |                      |                         |                     |                         |                     |                       |                      |                      |                  |
| Nonspendable                           | 1,000,000            | -                       | -                   | -                       | -                   | 300,000               | 500,000              | 1,800,000            | 1.12%            |
| Restricted                             | -                    | -                       | 3,905,437           | -                       | 1,723,241           | -                     | 8,980,210            | 14,608,888           | 9.10%            |
| Committed                              | 19,500,000           | -                       | -                   | -                       | -                   | 20,621,197            | -                    | 40,121,197           | 25.00%           |
| Assigned                               | 51,911,762           | 12,926,849              | -                   | -                       | -                   | -                     | -                    | 64,838,611           | 40.41%           |
| Unassigned                             | 39,096,760           | -                       | -                   | -                       | -                   | -                     | -                    | 39,096,760           | 24.36%           |
| <b>Total fund balances - ending</b>    | <b>\$111,508,522</b> | <b>\$ 12,926,849</b>    | <b>\$ 3,905,437</b> | <b>\$ -</b>             | <b>\$ 1,723,241</b> | <b>\$ 20,921,197</b>  | <b>\$ 9,480,210</b>  | <b>\$160,465,456</b> | <b>100.00%</b>   |

**NEBO SCHOOL DISTRICT**  
**Proposed Budget for the Year Ended June 30, 2027**  
**All Funds**

|                                  | General Fund       | Student Activities Fund | Non K-12 Fund    | Pass-Through Taxes Fund | Debt Service Fund | Capital Projects Fund | Child Nutrition Fund | Total              | Percent of Total |
|----------------------------------|--------------------|-------------------------|------------------|-------------------------|-------------------|-----------------------|----------------------|--------------------|------------------|
| <b>Revenues</b>                  |                    |                         |                  |                         |                   |                       |                      |                    |                  |
| Local sources                    |                    |                         |                  |                         |                   |                       |                      |                    |                  |
| Property taxes                   | \$ 84,180,510      | \$ -                    | \$ 2,356,140     | \$ 2,832,207            | \$ 57,187,846     | \$ 21,090,878         | \$ -                 | \$167,647,581      | 28.59%           |
| Interest income                  | 3,500,000          | 250,000                 | 75,000           | -                       | 500,000           | 2,000,000             | 500,000              | 6,825,000          | 1.16%            |
| Other local revenue              | 2,606,367          | 19,750,000              | 770,000          | -                       | -                 | 4,472,055             | 4,025,000            | 31,623,422         | 5.39%            |
| Total local sources              | 90,286,877         | 20,000,000              | 3,201,140        | 2,832,207               | 57,687,846        | 27,562,933            | 4,525,000            | 206,096,003        | 35.14%           |
| State sources                    | 344,447,908        | -                       | 4,126,289        | -                       | -                 | 7,880,926             | 3,100,000            | 359,555,123        | 61.31%           |
| Federal sources                  | 11,927,987         | -                       | 1,648,192        | -                       | -                 | -                     | 7,250,000            | 20,826,179         | 3.55%            |
| <b>Total revenues</b>            | <b>446,662,772</b> | <b>20,000,000</b>       | <b>8,975,621</b> | <b>2,832,207</b>        | <b>57,687,846</b> | <b>35,443,859</b>     | <b>14,875,000</b>    | <b>586,477,305</b> | <b>100.00%</b>   |
| <b>Expenditures</b>              |                    |                         |                  |                         |                   |                       |                      |                    |                  |
| Salaries                         |                    |                         |                  |                         |                   |                       |                      |                    |                  |
| Teachers                         | 130,561,696        | -                       | 2,104,536        | -                       | -                 | -                     | -                    | 132,666,232        | 23.61%           |
| Teachers on Special Assignment   | 16,981,684         | -                       | 115,000          | -                       | -                 | -                     | -                    | 17,096,684         | 3.04%            |
| Technicians                      | 18,252,157         | -                       | 1,962,077        | -                       | -                 | -                     | -                    | 20,214,234         | 3.60%            |
| Administration                   | 12,498,581         | -                       | -                | -                       | -                 | -                     | -                    | 12,498,581         | 2.22%            |
| Coordinators and managers        | 4,779,858          | -                       | -                | -                       | -                 | -                     | 1,462,554            | 6,242,412          | 1.11%            |
| Secretaries and clerks           | 10,944,089         | -                       | -                | -                       | -                 | -                     | 1,285,000            | 12,229,089         | 2.18%            |
| Media personnel                  | 2,028,275          | -                       | -                | -                       | -                 | -                     | -                    | 2,028,275          | 0.36%            |
| Counselors                       | 9,218,635          | -                       | -                | -                       | -                 | -                     | -                    | 9,218,635          | 1.64%            |
| Social workers and psychologists | 3,009,263          | -                       | -                | -                       | -                 | -                     | -                    | 3,009,263          | 0.54%            |
| Health services personnel        | 8,478,425          | -                       | -                | -                       | -                 | -                     | -                    | 8,478,425          | 1.51%            |
| Coaches and advisors             | 489,250            | -                       | 1,863,540        | -                       | -                 | -                     | -                    | 2,352,790          | 0.42%            |
| Custodial                        | 9,850,000          | -                       | -                | -                       | -                 | -                     | -                    | 9,850,000          | 1.75%            |
| Maintenance                      | 4,947,378          | -                       | -                | -                       | -                 | -                     | 170,000              | 5,117,378          | 0.91%            |
| Warehouse and delivery           | 171,625            | -                       | -                | -                       | -                 | -                     | 257,437              | 429,062            | 0.08%            |
| Cooks                            | -                  | -                       | -                | -                       | -                 | -                     | 3,085,000            | 3,085,000          | 0.55%            |
| Bus drivers                      | 6,175,846          | -                       | -                | -                       | -                 | -                     | -                    | 6,175,846          | 1.10%            |
| Bonuses                          | 2,631,231          | -                       | -                | -                       | -                 | -                     | -                    | 2,631,231          | 0.47%            |
| Training                         | 3,879,785          | -                       | -                | -                       | -                 | -                     | -                    | 3,879,785          | 0.69%            |
| Overtime                         | 400,000            | -                       | -                | -                       | -                 | -                     | -                    | 400,000            | 0.07%            |
| Extra Duty                       | 3,486,188          | -                       | 108,500          | -                       | -                 | -                     | -                    | 3,594,688          | 0.64%            |
| Total salaries                   | 248,783,966        | -                       | 6,153,653        | -                       | -                 | -                     | 6,259,991            | 261,197,610        | 46.49%           |

**NEBO SCHOOL DISTRICT**  
**Proposed Budget for the Year Ended June 30, 2027**  
**All Funds**

|                                        | General Fund       | Student Activities Fund | Non K-12 Fund    | Pass-Through Taxes Fund | Debt Service Fund | Capital Projects Fund | Child Nutrition Fund | Total              | Percent of Total |
|----------------------------------------|--------------------|-------------------------|------------------|-------------------------|-------------------|-----------------------|----------------------|--------------------|------------------|
| Benefits                               |                    |                         |                  |                         |                   |                       |                      |                    |                  |
| Retirement                             | 52,428,484         | -                       | 1,011,580        | -                       | -                 | -                     | 700,000              | 54,140,064         | 9.64%            |
| Social Security                        | 18,939,376         | -                       | 470,712          | -                       | -                 | -                     | 475,000              | 19,885,088         | 3.54%            |
| Health, LTD, and life insurance        | 33,386,901         | -                       | 380,936          | -                       | -                 | -                     | 428,000              | 34,195,837         | 6.09%            |
| Other                                  | 4,760,000          | -                       | -                | -                       | -                 | -                     | 170,000              | 4,930,000          | 0.88%            |
| Total benefits                         | 109,514,761        | -                       | 1,863,228        | -                       | -                 | -                     | 1,773,000            | 113,150,989        | 20.14%           |
| Purchased services                     |                    |                         |                  |                         |                   |                       |                      |                    |                  |
| Contracted services                    | 39,198,648         | -                       | 58,000           | -                       | -                 | 205,000               | 862,500              | 40,324,148         | 7.18%            |
| Training and development               | 361,650            | -                       | -                | -                       | -                 | -                     | 5,000                | 366,650            | 0.07%            |
| Travel                                 | 1,191,286          | 500,000                 | 5,000            | -                       | -                 | -                     | 15,000               | 1,711,286          | 0.30%            |
| Communications                         | -                  | -                       | -                | -                       | -                 | -                     | -                    | -                  | 0.00%            |
| Utilities                              | 6,906,450          | -                       | 12,000           | -                       | -                 | -                     | -                    | 6,918,450          | 1.23%            |
| Indirect costs                         | (1,037,603)        | -                       | 37,603           | -                       | -                 | -                     | 1,000,000            | -                  | 0.00%            |
| Other                                  | 19,971,406         | -                       | 539,186          | 2,832,207               | -                 | -                     | 250,000              | 23,592,799         | 4.20%            |
| Total purchased services               | 66,591,837         | 500,000                 | 651,789          | 2,832,207               | -                 | 205,000               | 2,132,500            | 72,913,333         | 12.98%           |
| Supplies and materials                 |                    |                         |                  |                         |                   |                       |                      |                    |                  |
| Supplies                               | 7,820,158          | 14,500,000              | 205,000          | -                       | -                 | -                     | 625,000              | 23,150,158         | 4.12%            |
| Textbooks                              | 1,433,289          | 2,500,000               | -                | -                       | -                 | -                     | -                    | 3,933,289          | 0.70%            |
| Library and audio visual               | 524,005            | 500,000                 | -                | -                       | -                 | -                     | -                    | 1,024,005          | 0.18%            |
| Food                                   | 173,750            | -                       | 500              | -                       | -                 | -                     | 6,255,000            | 6,429,250          | 1.14%            |
| Fuel                                   | 1,325,500          | -                       | 5,000            | -                       | -                 | -                     | 15,000               | 1,345,500          | 0.24%            |
| Total supplies and materials           | 11,276,702         | 17,500,000              | 210,500          | -                       | -                 | -                     | 6,895,000            | 35,882,202         | 6.39%            |
| Property                               |                    |                         |                  |                         |                   |                       |                      |                    |                  |
| Equipment                              | 4,800,840          | 2,000,000               | 20,000           | -                       | -                 | 3,635,500             | 100,000              | 10,556,340         | 1.88%            |
| Property purchases                     | -                  | -                       | -                | -                       | -                 | 7,580,000             | -                    | 7,580,000          | 1.35%            |
| Construction and improvements          | 300,000            | -                       | -                | -                       | -                 | 60,237,367            | -                    | 60,537,367         | 10.78%           |
| Total property                         | 5,100,840          | 2,000,000               | 20,000           | -                       | -                 | 71,452,867            | 100,000              | 78,673,707         | 14.00%           |
| <b>Total expenditures</b>              | <b>441,268,106</b> | <b>20,000,000</b>       | <b>8,899,170</b> | <b>2,832,207</b>        | <b>-</b>          | <b>71,657,867</b>     | <b>17,160,491</b>    | <b>561,817,841</b> | <b>100.00%</b>   |
| <b>Excess (deficiency) of revenues</b> | <b>5,394,666</b>   | <b>-</b>                | <b>76,451</b>    | <b>-</b>                | <b>57,687,846</b> | <b>(36,214,008)</b>   | <b>(2,285,491)</b>   | <b>24,659,464</b>  |                  |

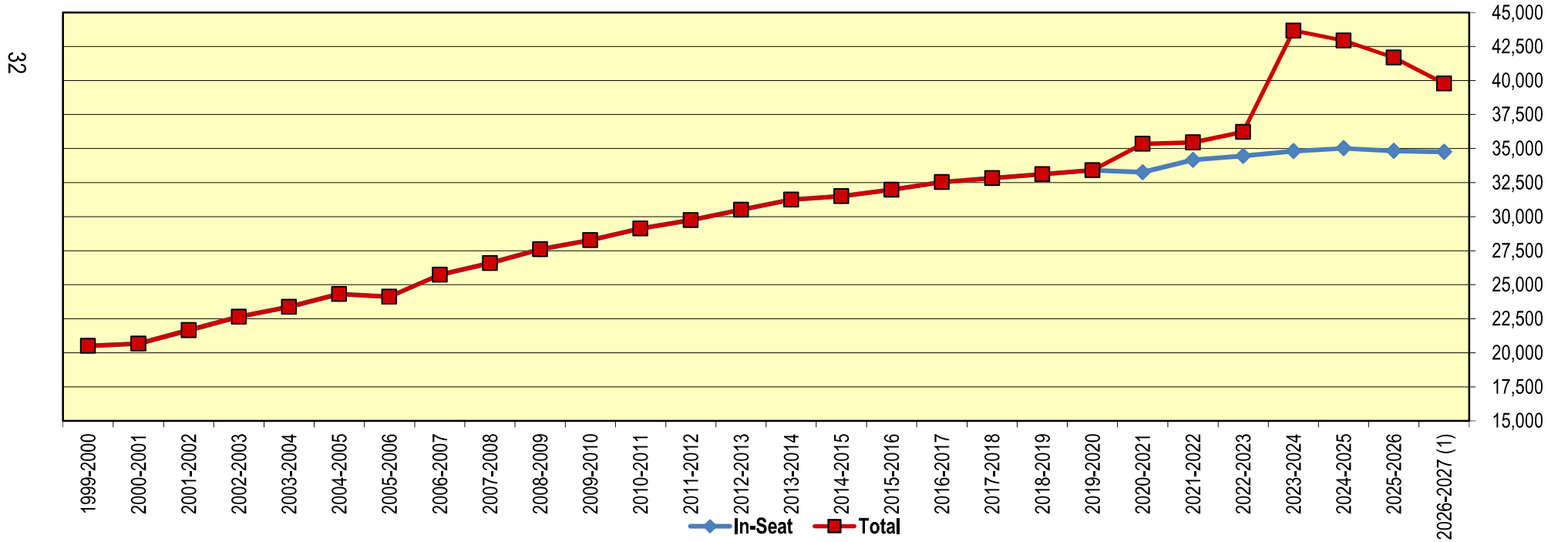
**NEBO SCHOOL DISTRICT**  
**Proposed Budget for the Year Ended June 30, 2027**  
**All Funds**

|                                        | General Fund         | Student Activities Fund | Non K-12 Fund       | Pass-Through Taxes Fund | Debt Service Fund   | Capital Projects Fund | Child Nutrition Fund | Total                | Percent of Total |
|----------------------------------------|----------------------|-------------------------|---------------------|-------------------------|---------------------|-----------------------|----------------------|----------------------|------------------|
| <b>Other sources (uses)</b>            |                      |                         |                     |                         |                     |                       |                      |                      |                  |
| Transfers in (out)                     | (9,868,502)          | -                       | (160,184)           | -                       | -                   | 10,028,686            | -                    | -                    |                  |
| Sales of bonds                         | -                    | -                       | -                   | -                       | -                   | 94,000,000            | -                    | 94,000,000           |                  |
| Sales of property and equipment        | 200,000              | -                       | -                   | -                       | -                   | 300,000               | -                    | 500,000              |                  |
| Paying agent and bond issuance costs   | -                    | -                       | -                   | -                       | (25,000)            | (945,500)             | -                    | (970,500)            |                  |
| Principal                              | -                    | -                       | -                   | -                       | (48,840,000)        | (7,440,000)           | -                    | (56,280,000)         |                  |
| Interest                               | -                    | -                       | -                   | -                       | (8,016,313)         | (5,062,338)           | -                    | (13,078,651)         |                  |
| <b>Total other sources (uses)</b>      | <b>(9,668,502)</b>   | <b>-</b>                | <b>(160,184)</b>    | <b>-</b>                | <b>(56,881,313)</b> | <b>90,880,848</b>     | <b>-</b>             | <b>24,170,849</b>    |                  |
| <b>Net change in fund balance</b>      | <b>(4,273,836)</b>   | <b>-</b>                | <b>(83,733)</b>     | <b>-</b>                | <b>806,533</b>      | <b>54,666,840</b>     | <b>(2,285,491)</b>   | <b>48,830,313</b>    |                  |
| <b>Fund balances - beginning</b>       |                      |                         |                     |                         |                     |                       |                      |                      |                  |
| Nonspendable                           | 1,000,000            | -                       | -                   | -                       | -                   | 300,000               | 500,000              | 1,800,000            | 1.12%            |
| Restricted                             | -                    | -                       | 3,905,437           | -                       | 1,723,241           | -                     | 8,980,210            | 14,608,888           | 9.10%            |
| Committed                              | 19,500,000           | -                       | -                   | -                       | -                   | 20,621,197            | -                    | 40,121,197           | 25.00%           |
| Assigned                               | 51,911,762           | 12,926,849              | -                   | -                       | -                   | -                     | -                    | 64,838,611           | 40.41%           |
| Unassigned                             | 39,096,760           | -                       | -                   | -                       | -                   | -                     | -                    | 39,096,760           | 24.36%           |
| <b>Total fund balances - beginning</b> | <b>111,508,522</b>   | <b>12,926,849</b>       | <b>3,905,437</b>    | <b>-</b>                | <b>1,723,241</b>    | <b>20,921,197</b>     | <b>9,480,210</b>     | <b>160,465,456</b>   | <b>100.00%</b>   |
| <b>Fund balances - ending</b>          |                      |                         |                     |                         |                     |                       |                      |                      |                  |
| Nonspendable                           | 1,000,000            | -                       | -                   | -                       | -                   | 300,000               | 500,000              | 1,800,000            | 0.86%            |
| Restricted                             | -                    | -                       | 3,821,704           | -                       | 2,529,774           | -                     | 6,694,719            | 13,046,197           | 6.23%            |
| Committed                              | 20,000,000           | -                       | -                   | -                       | -                   | 75,362,037            | -                    | 95,362,037           | 45.56%           |
| Assigned                               | 45,957,320           | 12,926,849              | -                   | -                       | -                   | -                     | -                    | 58,884,169           | 28.13%           |
| Unassigned                             | 40,277,366           | -                       | -                   | -                       | -                   | (74,000)              | -                    | 40,203,366           | 19.21%           |
| <b>Total fund balances - ending</b>    | <b>\$107,234,686</b> | <b>\$ 12,926,849</b>    | <b>\$ 3,821,704</b> | <b>\$ -</b>             | <b>\$ 2,529,774</b> | <b>\$ 75,588,037</b>  | <b>\$ 7,194,719</b>  | <b>\$209,295,769</b> | <b>100.00%</b>   |

# NEBO SCHOOL DISTRICT

## Enrollment Trends

| School Year   | Grade |       |       |       |       |       |       |       |       |       |       |       | Total In-Seat | Online (2) | Total | Growth | Growth Rate | 5-Year Average Growth Rate |       |
|---------------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|---------------|------------|-------|--------|-------------|----------------------------|-------|
|               | K     | 1     | 2     | 3     | 4     | 5     | 6     | 7     | 8     | 9     | 10    | 11    |               |            |       |        |             |                            | 12    |
| 2026-2027 (1) | 2,451 | 2,473 | 2,550 | 2,525 | 2,574 | 2,667 | 2,700 | 2,670 | 2,722 | 2,739 | 2,936 | 2,821 | 2,939         | 34,767     | 5,000 | 39,767 | (1,918)     | -4.60%                     | 2.43% |
| 2025-2026     | 2,430 | 2,508 | 2,481 | 2,530 | 2,620 | 2,672 | 2,645 | 2,683 | 2,700 | 2,896 | 2,818 | 2,908 | 2,938         | 34,829     | 6,856 | 41,685 | (1,261)     | -2.94%                     | 3.59% |
| 2024-2025     | 2,509 | 2,446 | 2,496 | 2,576 | 2,633 | 2,628 | 2,644 | 2,671 | 2,836 | 2,742 | 2,941 | 2,966 | 2,936         | 35,024     | 7,922 | 42,946 | (726)       | -1.66%                     | 5.70% |
| 2023-2024     | 2,469 | 2,459 | 2,579 | 2,622 | 2,566 | 2,611 | 2,651 | 2,771 | 2,653 | 2,806 | 2,947 | 2,917 | 2,760         | 34,811     | 8,861 | 43,672 | 7,459       | 20.60%                     | 6.36% |
| 2022-2023     | 2,424 | 2,542 | 2,543 | 2,511 | 2,556 | 2,557 | 2,725 | 2,622 | 2,752 | 2,870 | 2,900 | 2,786 | 2,681         | 34,469     | 1,744 | 36,213 | 756         | 2.13%                      | 2.06% |
| 2021-2022     | 2,455 | 2,498 | 2,439 | 2,477 | 2,521 | 2,660 | 2,626 | 2,689 | 2,850 | 2,833 | 2,815 | 2,739 | 2,572         | 34,174     | 1,283 | 35,457 | 122         | 0.35%                      | 1.79% |
| 2020-2021     | 2,344 | 2,315 | 2,346 | 2,390 | 2,525 | 2,529 | 2,583 | 2,709 | 2,763 | 2,721 | 2,792 | 2,568 | 2,679         | 33,264     | 2,071 | 35,335 | 1,918       | 5.74%                      | 2.10% |
| 2019-2020     | 2,360 | 2,384 | 2,421 | 2,553 | 2,525 | 2,600 | 2,691 | 2,757 | 2,688 | 2,677 | 2,563 | 2,636 | 2,562         | 33,417     | -     | 33,417 | 284         | 0.86%                      | 1.22% |
| 2018-2019     | 2,363 | 2,382 | 2,513 | 2,479 | 2,544 | 2,639 | 2,722 | 2,650 | 2,623 | 2,489 | 2,654 | 2,540 | 2,535         | 33,133     | -     | 33,133 | 307         | 0.94%                      | 1.20% |
| 2017-2018     | 2,340 | 2,516 | 2,440 | 2,523 | 2,620 | 2,688 | 2,645 | 2,589 | 2,451 | 2,592 | 2,543 | 2,502 | 2,377         | 32,826     | -     | 32,826 | 280         | 0.86%                      | 1.52% |



(1) Anticipated

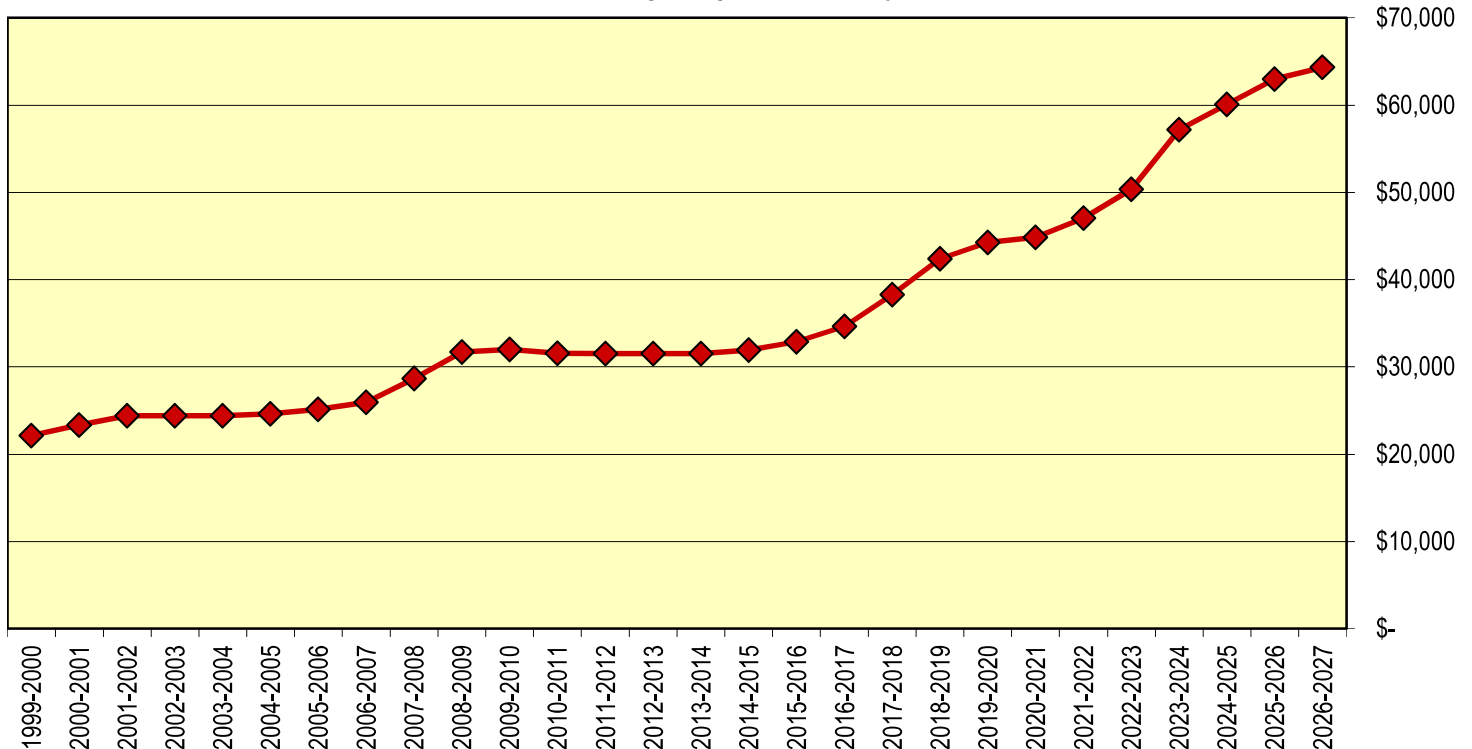
(2) More information on online students can be found in the "Enrollment" and "OpenEd Partnership" sections on page 3 of this report

# NEBO SCHOOL DISTRICT

## Weighted Pupil Unit, Beginning Teacher Salary, and Insurance Premium Trends

| School Year | Weighted Pupil Unit (WPU) |                                  |                         | Beginning Teacher Salary |                                  |                         | Health and Accident Insurance Premium for Family Coverage |                                  |                         |
|-------------|---------------------------|----------------------------------|-------------------------|--------------------------|----------------------------------|-------------------------|-----------------------------------------------------------|----------------------------------|-------------------------|
|             | Value                     | Percent Increase from Prior Year | 5-Year Average Increase | Value                    | Percent Increase from Prior Year | 5-Year Average Increase | Value                                                     | Percent Increase from Prior Year | 5-Year Average Increase |
| 2026-2027   | 4,870                     | 4.19%                            | 5.57%                   | 64,352                   | 2.13%                            | 7.34%                   | 22,124                                                    | 8.68%                            | 8.55%                   |
| 2025-2026   | 4,674                     | 4.01%                            | 6.00%                   | 63,010                   | 4.83%                            | 8.09%                   | 20,357                                                    | 8.49%                            | 8.11%                   |
| 2024-2025   | 4,494                     | 5.00%                            | 5.45%                   | 60,109                   | 5.06%                            | 7.15%                   | 18,764                                                    | 16.62%                           | 6.36%                   |
| 2023-2024   | 4,280                     | 5.99%                            | 5.21%                   | 57,212                   | 13.59%                           | 6.99%                   | 16,090                                                    | 1.30%                            | 3.17%                   |
| 2022-2023   | 4,038                     | 6.01%                            | 4.39%                   | 50,369                   | 7.00%                            | 6.33%                   | 15,883                                                    | 2.50%                            | 1.75%                   |
| 2021-2022   | 3,809                     | 5.92%                            | 3.93%                   | 47,074                   | 4.92%                            | 7.18%                   | 15,496                                                    | 7.00%                            | 1.86%                   |
| 2020-2021   | 3,596                     | 1.81%                            | 3.26%                   | 44,867                   | 1.34%                            | 7.28%                   | 14,482                                                    | 1.71%                            | 2.60%                   |
| 2019-2020   | 3,532                     | 4.04%                            | 3.77%                   | 44,274                   | 4.45%                            | 7.74%                   | 14,238                                                    | 2.50%                            | 3.68%                   |
| 2018-2019   | 3,395                     | 2.54%                            | 3.42%                   | 42,388                   | 10.78%                           | 6.90%                   | 13,891                                                    | -4.88%                           | 0.89%                   |
| 2017-2018   | 3,311                     | 3.99%                            | 3.30%                   | 38,263                   | 10.47%                           | 4.28%                   | 14,604                                                    | 3.00%                            | 1.43%                   |
| 2016-2017   | 3,184                     | 2.98%                            | 2.61%                   | 34,637                   | 5.31%                            | 1.98%                   | 14,179                                                    | 10.63%                           | 2.38%                   |
| 2015-2016   | 3,092                     | 4.04%                            | 4.00%                   | 32,892                   | 3.04%                            | 0.84%                   | 12,817                                                    | 6.59%                            | 0.18%                   |
| 2014-2015   | 2,972                     | 2.52%                            | 3.07%                   | 31,922                   | 1.30%                            | -0.06%                  | 12,025                                                    | -9.57%                           | 0.85%                   |
| 2013-2014   | 2,899                     | 2.01%                            | 2.50%                   | 31,512                   | 0.00%                            | -0.13%                  | 13,297                                                    | -2.44%                           | 3.05%                   |
| 2012-2013   | 2,842                     | 0.92%                            | 2.61%                   | 31,512                   | 0.00%                            | 1.97%                   | 13,630                                                    | 7.58%                            | 3.94%                   |
| 2011-2012   | 2,816                     | 9.27%                            | 3.30%                   | 31,512                   | -0.17%                           | 4.27%                   | 12,670                                                    | -0.27%                           | 2.79%                   |
| 2010-2011   | 2,577                     | 0.00%                            | 2.61%                   | 31,567                   | -1.39%                           | 5.10%                   | 12,704                                                    | 10.12%                           | 4.67%                   |
| 2009-2010   | 2,577                     | 0.00%                            | 3.62%                   | 32,012                   | 0.94%                            | 5.97%                   | 11,537                                                    | 0.00%                            | 4.11%                   |
| 2008-2009   | 2,577                     | 2.51%                            | 3.97%                   | 31,715                   | 10.56%                           | 5.98%                   | 11,537                                                    | 1.30%                            | 6.49%                   |
| 2007-2008   | 2,514                     | 4.01%                            | 3.58%                   | 28,685                   | 10.47%                           | 3.50%                   | 11,389                                                    | 2.45%                            | 7.20%                   |

**Beginning Teacher Salary**



# NEBO SCHOOL DISTRICT

## Tax Rate and Tax Revenue Information

### TAX RATE INFORMATION:

|                           | Actual<br>Tax Rate<br>2025-2026 | Estimated<br>Certified<br>Tax Rate<br>2026-2027 | Preliminary<br>Tax Rate<br>2026-2027 | Difference<br>Between<br>Preliminary and<br>Prior Year | Between<br>Preliminary and<br>Estimated<br>Certified<br>Tax Rate |
|---------------------------|---------------------------------|-------------------------------------------------|--------------------------------------|--------------------------------------------------------|------------------------------------------------------------------|
| Basic school levy         | 0.001379                        | 0.001352                                        | 0.001352                             | (0.000027)                                             | -                                                                |
| Voted leeway levy         | 0.001300                        | 0.001288                                        | 0.001300                             | -                                                      | 0.000012                                                         |
| Board local levy          |                                 |                                                 |                                      |                                                        |                                                                  |
| Board leeway levy         | 0.000400                        | 0.000400                                        | 0.000400                             | -                                                      | -                                                                |
| Recreation levy           | 0.000103                        | 0.000103                                        | 0.000103                             | -                                                      | -                                                                |
| Other levy                | 0.000651                        | 0.000640                                        | 0.000628                             | (0.000023)                                             | (0.000012)                                                       |
| Total Board local levy    | 0.001154                        | 0.001143                                        | 0.001131                             | (0.000023)                                             | (0.000012)                                                       |
| Charter School levy       | 0.000063                        | 0.000062                                        | 0.000062                             | (0.000001)                                             | -                                                                |
| Capital projects levy     | 0.000931                        | 0.000922                                        | 0.000922                             | (0.000009)                                             | -                                                                |
| <b>CERTIFIED TAX RATE</b> | <b>0.004827</b>                 | <b>0.004767</b>                                 | <b>0.004767</b>                      | <b>(0.000060)</b>                                      | <b>(0.000000)</b>                                                |
| Debt service levy         | 0.002400                        | 0.002500                                        | 0.002500                             | 0.000100                                               | -                                                                |
| <b>TOTAL TAX RATE</b>     | <b>0.007227</b>                 | <b>0.007267</b>                                 | <b>0.007267</b>                      | <b>0.000040</b>                                        | <b>(0.000000)</b>                                                |

### PROPERTY VALUATION INFORMATION:

|                       | Certified Tax<br>Rate Value | New Growth     | Tax Rate Value<br>(TRV) | Final Assessed<br>Valuations<br>(FAV) | Difference in TRV<br>and FAV |
|-----------------------|-----------------------------|----------------|-------------------------|---------------------------------------|------------------------------|
| 2026-2027 (estimated) | \$20,566,338,018            | \$ 920,875,517 | \$ 21,487,213,535       | Not available                         | Not available                |
| 2025-2026             | 19,426,046,949              | 936,663,960    | 20,362,710,909          | Not available                         | Not available                |
| 2024-2025             | 17,110,911,503              | 1,016,589,679  | 18,127,501,182          | \$19,125,796,649                      | 5.51%                        |
| 2023-2024             | 16,315,675,979              | 897,404,018    | 17,213,079,997          | 18,003,263,156                        | 4.59%                        |
| 2022-2023             | 15,180,251,082              | 850,147,669    | 16,030,398,751          | 16,766,362,814                        | 4.59%                        |
| 2021-2022             | 11,174,662,366              | 544,250,014    | 11,718,912,380          | 12,130,202,055                        | 3.51%                        |
| 2020-2021             | 9,929,248,358               | 552,690,303    | 10,481,938,661          | 10,826,828,512                        | 3.29%                        |
| 2019-2020             | 8,990,623,371               | 375,923,096    | 9,366,546,467           | 9,710,829,909                         | 3.68%                        |
| 2018-2019             | 7,898,062,261               | 372,378,513    | 8,270,440,774           | 8,579,077,329                         | 3.73%                        |
| 2017-2018             | 7,102,114,949               | 265,057,835    | 7,367,172,784           | 7,636,672,796                         | 3.66%                        |

### PRELIMINARY TAX REVENUES FOR 2026-2027:

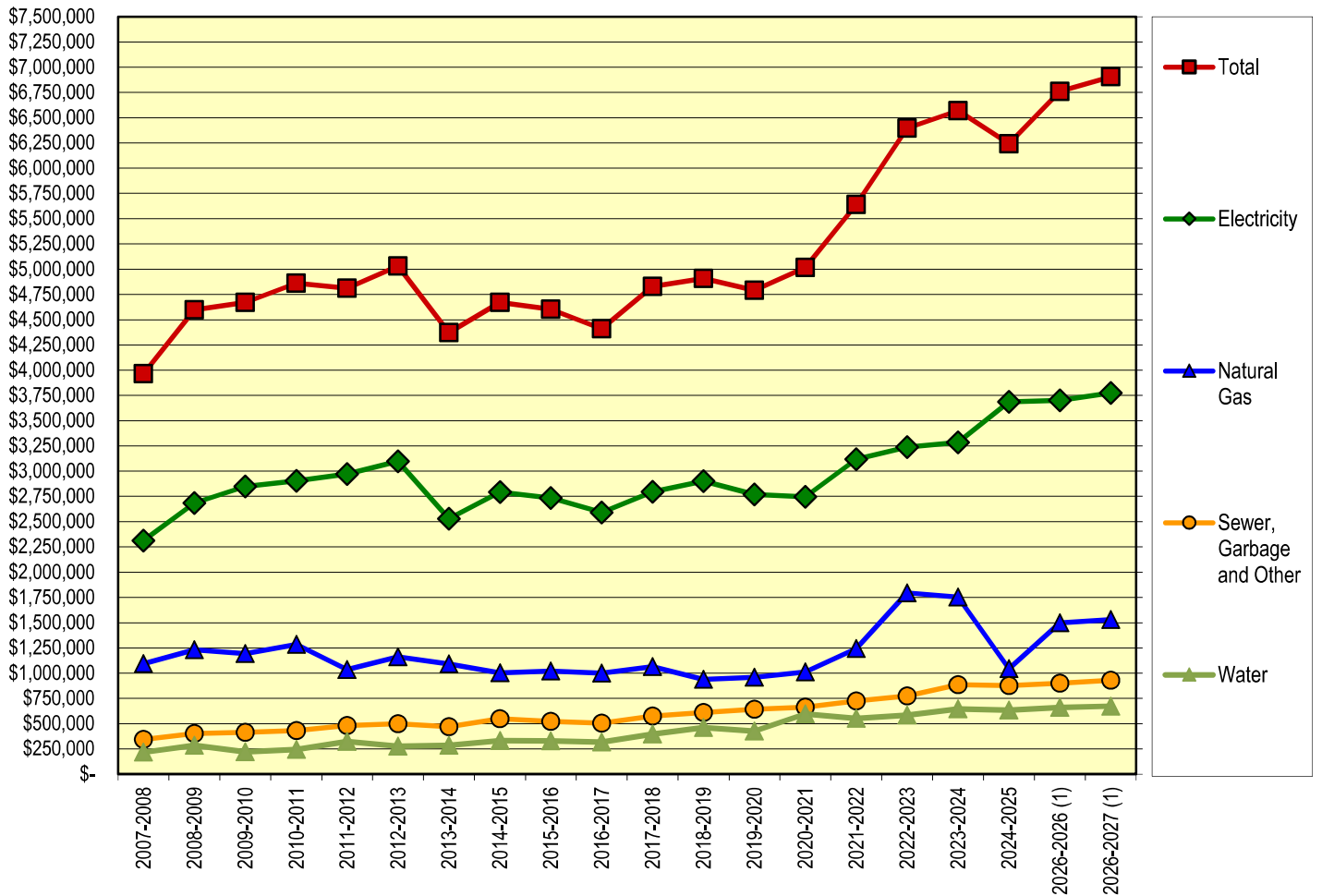
|                        | PRELIMINARY<br>Tax Rate | Tax Levy              | Vehicle Fee in<br>Lieu of Tax | Tax Sales and<br>Redemptions | Total Tax<br>Revenues (1) |
|------------------------|-------------------------|-----------------------|-------------------------------|------------------------------|---------------------------|
| Basic school levy      | 0.001352                | \$ 29,050,713         | \$ 1,088,355                  | \$ 788,120                   | \$ 30,927,188             |
| Voted leeway levy      | 0.001300                | 27,933,378            | 1,046,495                     | 757,807                      | 29,737,680                |
| Board local levy       |                         |                       |                               |                              |                           |
| Board leeway levy      | 0.000400                | 8,594,885             | 321,999                       | 233,171                      | 9,150,055                 |
| Recreation levy        | 0.000103                | 2,213,183             | 82,915                        | 60,042                       | 2,356,140                 |
| Other levy             | 0.000628                | 13,493,970            | 505,538                       | 366,079                      | 14,365,587                |
| Total Board local levy | 0.001131                | 24,302,038            | 910,452                       | 659,292                      | 25,871,782                |
| Charter School levy    | 0.000062                | 1,332,207             | -                             | -                            | 1,332,207                 |
| Capital projects levy  | 0.000922                | 19,811,211            | 742,207                       | 537,460                      | 21,090,878                |
| Debt service levy      | 0.002500                | 53,718,034            | 2,012,491                     | 1,457,321                    | 57,187,846                |
| <b>TOTALS</b>          | <b>0.007267</b>         | <b>\$ 156,147,581</b> | <b>\$ 5,800,000</b>           | <b>\$ 4,200,000</b>          | <b>\$ 166,147,581</b>     |

(1) Does not include tax increments related to community redevelopment agencies (CRAs)

# NEBO SCHOOL DISTRICT

## Utility Cost Trends

| School Year   | Electricity  | Natural Gas  | Water      | Sewer, Garbage and Other | Total (2)    | Percent Change from Prior Year | 5-Year Average Change | New Schools Added |
|---------------|--------------|--------------|------------|--------------------------|--------------|--------------------------------|-----------------------|-------------------|
| 2026-2027 (1) | \$ 3,774,000 | \$ 1,530,000 | \$ 673,200 | \$ 929,250               | \$ 6,906,450 | 2.16%                          | 4.50%                 | -                 |
| 2026-2026 (1) | 3,700,000    | 1,500,000    | 660,200    | 900,000                  | 6,760,200    | 8.30%                          | 6.94%                 | -                 |
| 2024-2025     | 3,686,760    | 1,044,984    | 634,547    | 875,696                  | 6,241,987    | -4.99%                         | 6.05%                 | -                 |
| 2023-2024     | 3,286,007    | 1,752,599    | 646,095    | 884,938                  | 6,569,639    | 2.72%                          | 6.77%                 | -                 |
| 2022-2023     | 3,239,321    | 1,796,416    | 584,690    | 774,954                  | 6,395,381    | 13.42%                         | 6.48%                 | -                 |
| 2021-2022     | 3,117,149    | 1,245,074    | 551,454    | 725,043                  | 5,638,720    | 12.37%                         | 5.56%                 | 2                 |
| 2020-2021     | 2,745,279    | 1,013,360    | 596,232    | 663,048                  | 5,017,919    | 4.70%                          | 1.80%                 | 1                 |
| 2019-2020     | 2,768,016    | 958,560      | 424,809    | 641,102                  | 4,792,487    | -2.37%                         | 0.51%                 | -                 |
| 2018-2019     | 2,901,385    | 938,598      | 460,124    | 608,899                  | 4,909,006    | 1.64%                          | 2.45%                 | 2                 |
| 2017-2018     | 2,795,297    | 1,063,805    | 395,408    | 575,271                  | 4,829,781    | 9.48%                          | -0.81%                | -                 |
| 2016-2017     | 2,589,078    | 1,000,096    | 318,419    | 504,012                  | 4,411,605    | -4.18%                         | -1.67%                | 1                 |
| 2015-2016     | 2,732,289    | 1,021,901    | 328,760    | 521,165                  | 4,604,115    | -1.47%                         | -1.07%                | 1                 |
| 2014-2015     | 2,792,295    | 1,002,611    | 330,533    | 547,417                  | 4,672,856    | 6.87%                          | 0.00%                 | 1                 |
| 2013-2014     | 2,527,160    | 1,092,404    | 284,107    | 468,718                  | 4,372,389    | -13.13%                        | -0.98%                | -                 |
| 2012-2013     | 3,098,536    | 1,160,788    | 275,827    | 498,331                  | 5,033,482    | 4.60%                          | 5.39%                 | 1                 |



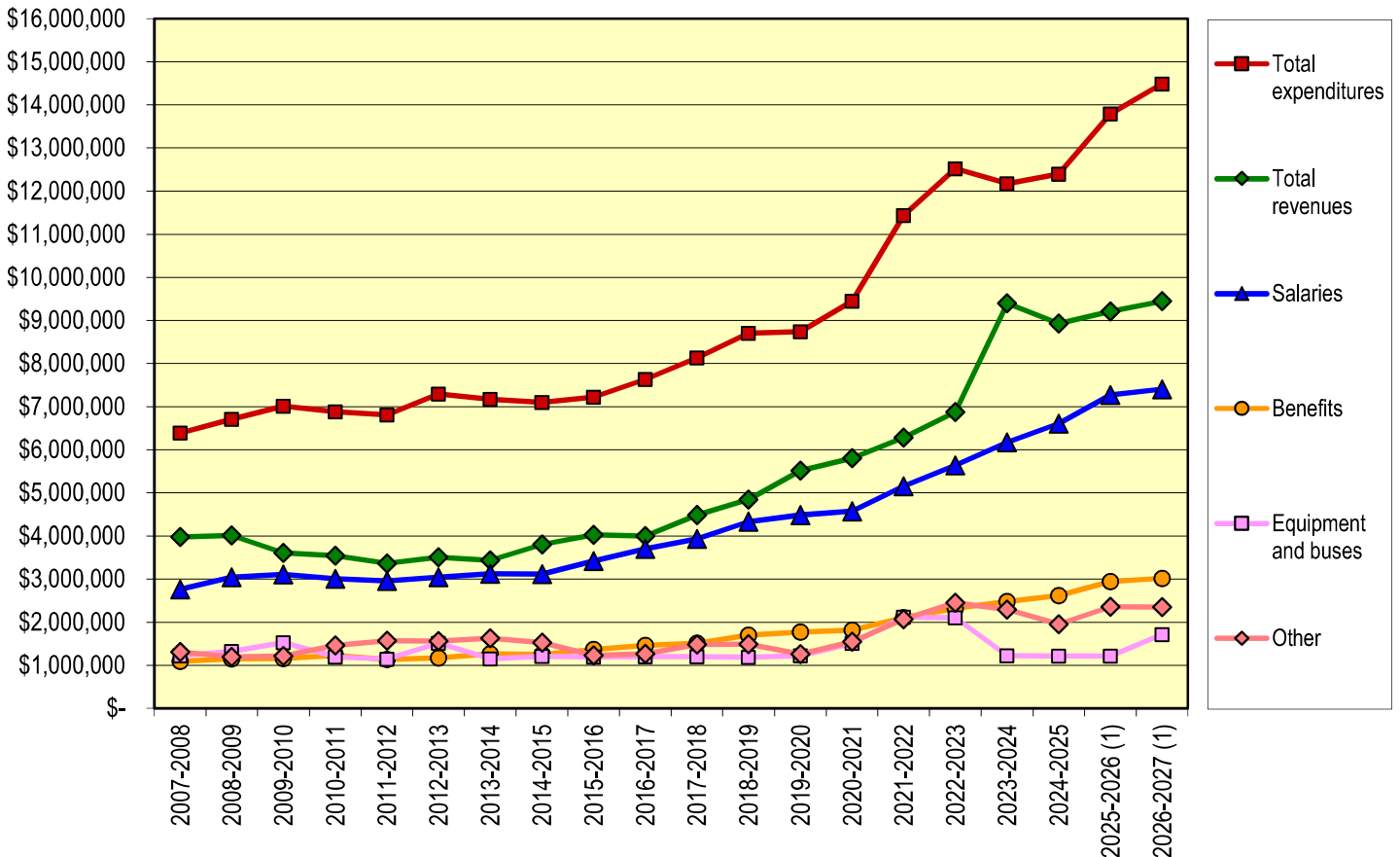
(1) Anticipated

(2) Includes utility costs related to general operations only and does not include utility costs related to projects under construction

# NEBO SCHOOL DISTRICT

## To-and-From School Transportation Trends

|                                            | 2021-2022             | 2022-2023             | 2023-2024             | 2024-2025             | 2025-2026 (1)         | 2026-2027 (1)         | 5-Year<br>Average<br>Change |
|--------------------------------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------------|
| <b>Revenues:</b>                           |                       |                       |                       |                       |                       |                       |                             |
| Local                                      | \$ 67,072             | \$ 63,159             | \$ 61,527             | \$ 113,472            | \$ 50,000             | \$ 50,000             | -5.09%                      |
| State                                      | 6,214,949             | 6,810,352             | 9,339,142             | 8,812,855             | 9,157,182             | 9,396,340             | 10.24%                      |
| Total revenues                             | 6,282,021             | 6,873,511             | 9,400,669             | 8,926,327             | 9,207,182             | 9,446,340             | 10.07%                      |
| <b>Expenditures:</b>                       |                       |                       |                       |                       |                       |                       |                             |
| Salaries                                   | 5,148,138             | 5,637,006             | 6,174,110             | 6,608,683             | 7,272,790             | 7,404,643             | 8.77%                       |
| Benefits                                   | 2,104,115             | 2,321,754             | 2,480,067             | 2,619,290             | 2,944,000             | 3,019,000             | 8.70%                       |
| Purchased services                         | 274,910               | 398,079               | 400,807               | 380,628               | 410,000               | 525,000               | 18.19%                      |
| Supplies and materials                     | 1,796,890             | 2,054,922             | 1,895,821             | 1,573,516             | 1,950,000             | 1,825,000             | 0.31%                       |
| Equipment                                  | 17,781                | 9,737                 | 7,811                 | 13,980                | 15,000                | 15,000                | -3.13%                      |
| Buses                                      | 2,099,998             | 2,092,735             | 1,214,529             | 1,200,000             | 1,200,000             | 1,700,000             | -3.81%                      |
| Total expenditures                         | 11,441,832            | 12,514,233            | 12,173,145            | 12,396,097            | 13,791,790            | 14,488,643            | 5.33%                       |
| <b>Excess (deficiency) of revenues</b>     | <b>\$ (5,159,811)</b> | <b>\$ (5,640,722)</b> | <b>\$ (2,772,476)</b> | <b>\$ (3,469,770)</b> | <b>\$ (4,584,608)</b> | <b>\$ (5,042,303)</b> | <b>-0.46%</b>               |
| Percent funded by State                    | 54.32%                | 54.42%                | 76.72%                | 71.09%                | 66.40%                | 64.85%                | 3.88%                       |
| Percent funded by State<br>excluding buses | 66.53%                | 65.35%                | 85.22%                | 78.71%                | 72.72%                | 73.47%                | 2.09%                       |

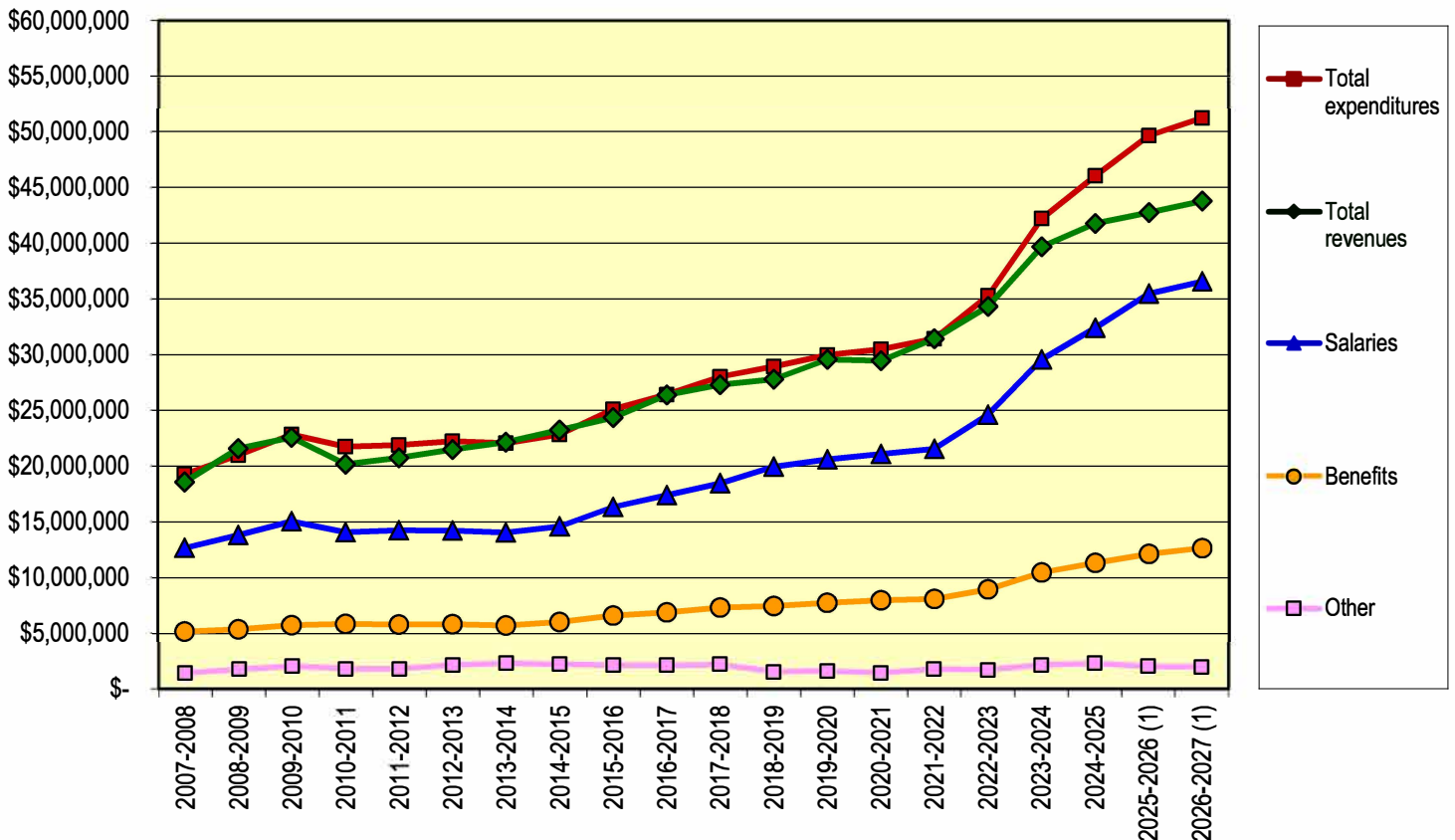


(1) Anticipated

# NEBO SCHOOL DISTRICT

## Special Education Trends

|                                        | 2021-2022       | 2022-2023           | 2023-2024             | 2024-2025             | 2025-2026 (1)         | 2026-2027 (1)         | 5-Year<br>Average<br>Change |
|----------------------------------------|-----------------|---------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------------|
| <b>Revenues:</b>                       |                 |                     |                       |                       |                       |                       |                             |
| Local                                  | \$ 72,180       | \$ 70,599           | \$ 85,393             | \$ 103,455            | \$ 100,000            | \$ 100,000            | 7.71%                       |
| State                                  | 24,252,808      | 26,998,164          | 30,333,346            | 31,934,964            | 33,706,444            | 34,816,180            | 8.71%                       |
| Federal                                | 7,101,355       | 7,239,407           | 9,266,614             | 9,730,025             | 8,946,858             | 8,850,653             | 4.93%                       |
| Total revenues                         | 31,426,343      | 34,308,170          | 39,685,353            | 41,768,444            | 42,753,302            | 43,766,833            | 7.85%                       |
| <b>Expenditures:</b>                   |                 |                     |                       |                       |                       |                       |                             |
| Salaries                               | 21,527,475      | 24,602,137          | 29,562,562            | 32,396,028            | 35,453,421            | 36,549,247            | 13.96%                      |
| Benefits                               | 8,106,252       | 8,964,957           | 10,489,457            | 11,345,620            | 12,154,130            | 12,671,980            | 11.26%                      |
| Purchased services                     | 1,101,898       | 1,157,696           | 1,422,228             | 1,651,871             | 1,427,500             | 1,433,289             | 6.01%                       |
| Supplies and materials                 | 441,328         | 350,358             | 433,700               | 339,865               | 322,500               | 300,000               | -6.40%                      |
| Equipment                              | 97,275          | 112,132             | 86,536                | 49,013                | 60,000                | 60,000                | -7.66%                      |
| Other                                  | 147,671         | 83,329              | 213,050               | 244,976               | 206,689               | 187,531               | 5.40%                       |
| Total expenditures                     | 31,421,899      | 35,270,609          | 42,207,533            | 46,027,373            | 49,624,240            | 51,202,047            | 12.59%                      |
| <b>Excess (deficiency) of revenues</b> | <b>\$ 4,444</b> | <b>\$ (962,439)</b> | <b>\$ (2,522,180)</b> | <b>\$ (4,258,929)</b> | <b>\$ (6,870,938)</b> | <b>\$ (7,435,214)</b> |                             |
| Number of students served              | 4,877           | 5,017               | 5,190                 | 5,428                 | 5,661                 | Not available         | Not available               |
| Percent of District enrollment         | 13.75%          | 13.85%              | 11.88%                | 12.64%                | 13.58%                | Not available         | Not available               |
| Expenditures per student               | \$ 6,443        | \$ 7,030            | \$ 8,132              | \$ 8,480              | \$ 8,766              | Not available         | Not available               |

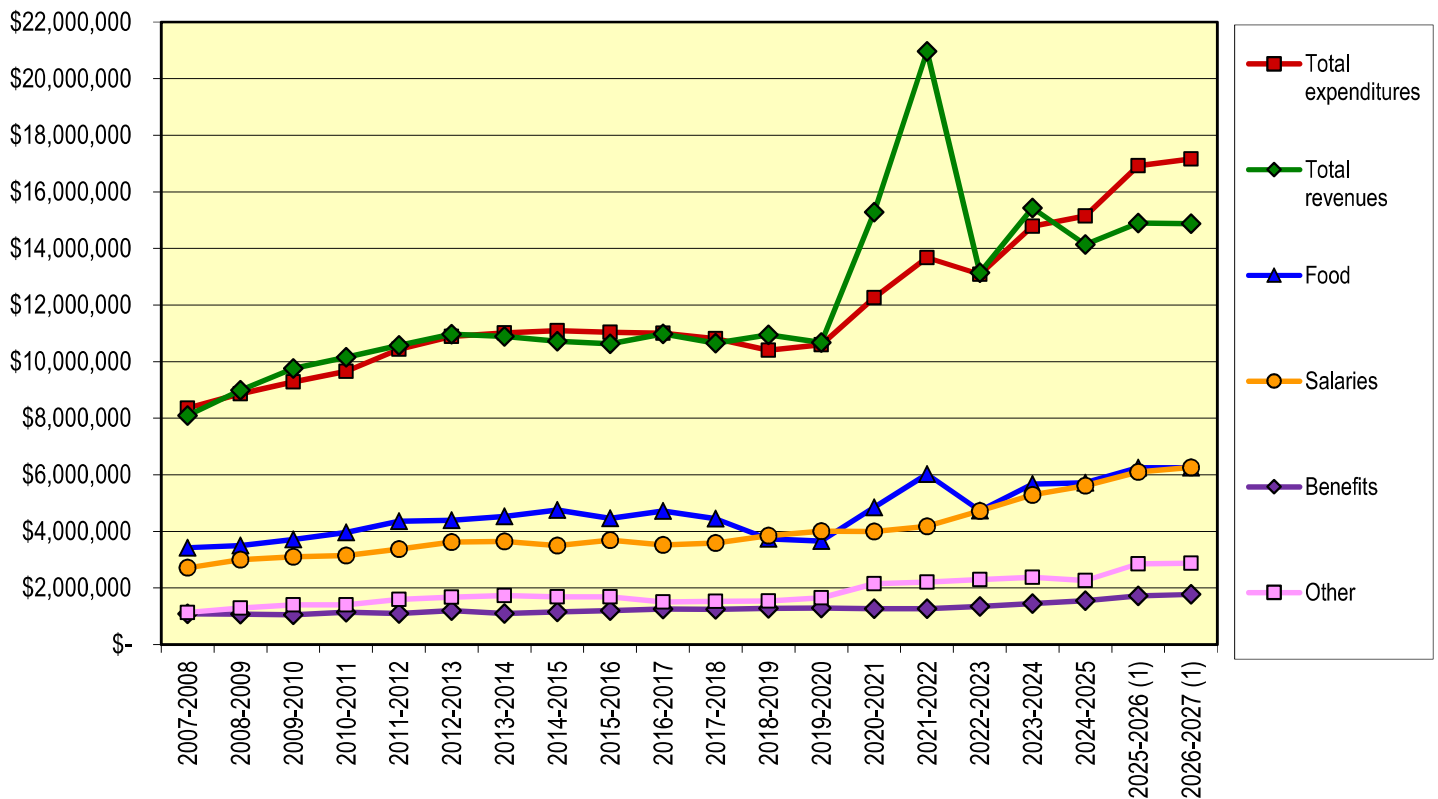


(1) Anticipated

# NEBO SCHOOL DISTRICT

## Child Nutrition Trends

|                                        | 2021-2022           | 2022-2023        | 2023-2024         | 2024-2025             | 2025-2026 (1)         | 2026-2027 (1)         | 5-Year<br>Average<br>Change |
|----------------------------------------|---------------------|------------------|-------------------|-----------------------|-----------------------|-----------------------|-----------------------------|
| <b>Revenues:</b>                       |                     |                  |                   |                       |                       |                       |                             |
| Local                                  | \$ 126,265          | \$ 3,825,133     | \$ 4,407,704      | \$ 4,482,871          | \$ 4,525,000          | \$ 4,525,000          | 696.75%                     |
| State                                  | 2,815,842           | 1,819,107        | 3,570,332         | 2,756,411             | 3,123,055             | 3,100,000             | 2.02%                       |
| Federal                                | 18,022,133          | 7,500,410        | 7,457,241         | 6,897,210             | 7,250,000             | 7,250,000             | -11.95%                     |
| Total revenues                         | 20,964,240          | 13,144,650       | 15,435,277        | 14,136,492            | 14,898,055            | 14,875,000            | -5.81%                      |
| <b>Expenditures:</b>                   |                     |                  |                   |                       |                       |                       |                             |
| Salaries                               | 4,178,249           | 4,717,011        | 5,291,997         | 5,614,884             | 6,099,365             | 6,259,991             | 9.96%                       |
| Benefits                               | 1,265,811           | 1,343,126        | 1,446,430         | 1,555,802             | 1,716,000             | 1,773,000             | 8.01%                       |
| Purchased services                     | 409,649             | 1,405,109        | 612,519           | 598,468               | 1,087,500             | 1,132,500             | 35.29%                      |
| Supplies and materials                 | 711,927             | 624,171          | 585,068           | 570,753               | 640,000               | 640,000               | -2.02%                      |
| Food                                   | 6,022,879           | 4,728,574        | 5,672,697         | 5,713,419             | 6,255,000             | 6,255,000             | 0.77%                       |
| Equipment                              | 291,482             | 273,186          | 172,734           | 50,369                | 123,055               | 100,000               | -13.14%                     |
| Other                                  | 791,872             | -                | 1,006,970         | 1,039,568             | 1,000,000             | 1,000,000             | 5.26%                       |
| Total expenditures                     | 13,671,869          | 13,091,177       | 14,788,415        | 15,143,263            | 16,920,920            | 17,160,491            | 5.10%                       |
| <b>Excess (deficiency) of revenues</b> | <b>\$ 7,292,371</b> | <b>\$ 53,473</b> | <b>\$ 646,862</b> | <b>\$ (1,006,771)</b> | <b>\$ (2,022,865)</b> | <b>\$ (2,285,491)</b> | <b>-26.27%</b>              |
| Number of meals served                 | 3,690,816           | 2,745,003        | 2,941,503         | 3,089,827             | Not available         | Not available         | Not available               |
| Daily lunch participation              | 46.21%              | 37.27%           | 39.57%            | 42.33%                | Not available         | Not available         | Not available               |
| Free and reduced percentage            | 21.22%              | 29.45%           | 29.35%            | 26.97%                | Not available         | Not available         | Not available               |



(1) Anticipated

**BACKGROUND INFORMATION TO BE READ:**

Nebo School District voters authorized the issuance of \$298 million in general obligation bonds during an election in 2018. Our practice has been to issue a portion of those bonds each year to cover the projected construction costs over the upcoming 12 to 18 months. We have need to issue the final amount of authorized general obligation bonds remaining of approximately \$10 million to finalize construction of Springville High School. The district has maintained its commitment to the voters to construct the six buildings as outlined in the 2018 bond proposal, which included three middle schools and three high schools, using the \$298 million in authorized bond funds plus District capital funds to complete the projects.

**RESOLUTION TO BE READ:**

With that understanding, I make a motion to approve the resolution of the Board of Education of Nebo School District authorizing the issuance and sale by the Board of not more than \$10 million aggregate principal amount of general obligation bonds and related matters.

## **BOARD MOTION**

### **Proposed Motion**

I make the motion to adopt the Board Resolution adopting and approving the final Amended Budget for 2025-2026 as presented.

## **BOARD RESOLUTION**

RESOLVED that, after due consideration, the Board of Education of Nebo School District hereby adopts and approves the final Amended Budget for 2025-2026, in the form presented hereto.

**- SEE ATTACHED FINAL AMENDED BUDGET -**

**Approved: 10 June 2026**

## **BOARD MOTION**

### **Proposed Motion**

I make the motion to adopt the Board Resolution adopting and approving the Proposed Budget for 2026-2027 as presented.

## **BOARD RESOLUTION**

RESOLVED that, after due consideration, the Board of Education of Nebo School District hereby adopts and approves the Proposed Budget for 2026-2027, in the form presented hereto.

**- SEE ATTACHED PROPOSED BUDGET -**

**Approved: 10 June 2026**

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**SECTION: E – Support Services**  
**POLICY TITLE: Animals in Schools**  
**FILE No.: EG**  
**DATED: June 10, 2026**

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**TABLE OF CONTENTS**

1. PURPOSE AND PHILOSOPHY
  2. CLASS PETS
  3. STUDENT PETS
  4. INSTRUCTIONAL ANIMALS
  5. THERAPY ANIMALS
  6. SERVICE ANIMAL DEFINITION
  7. SERVICE ANIMALS POLICY
  8. STUDENT AND EMPLOYEE USE OF A SERVICE ANIMAL
  9. EXCLUDING A SERVICE ANIMAL
  10. SERVICE ANIMAL HANDLERS
  11. MINIATURE HORSES
- 

**1. PURPOSE AND PHILOSOPHY**

- 1.1 Animals are sometimes authorized on school premises. The Board recognizes that under the proper conditions, animals can be an effective teaching aid or otherwise support the education of students. Additionally, there are situations when federal and state statutes allow people with disabilities to bring animals onto District premises.
- 1.2 The Board also recognizes that animals can bring not only benefits but also risks. This policy is adopted to guide employees, students, and the public in the use and presence animals in school-sponsored activities.
- 1.3 Animals may be present under the following circumstances, each of which is more fully described in the corresponding sections of this policy.
  - 1.3.1 Class pets
  - 1.3.2 Student pets
  - 1.3.3 Instructional animals
  - 1.3.4 Therapy animals
  - 1.3.5 Service animals.

**2. CLASS PETS**

- 2.1 If authorized by the school principal, a teacher may provide a small classroom pet. A classroom pet is an animal owned or provided by the teacher and may be kept in the classroom for longer than one day.
- 2.2 A teacher must request approval from the school principal before bringing a classroom pet to school. The principal may approve or deny the request. Principal approval may be overridden by the superintendent or designee.

- 2.3 Before approving the request, the principal or designee shall determine whether any child has a health condition (such as allergies), or other concern that could be exacerbated by exposure to the pet. Parents must be notified of the plans to have an animal in the classroom so that accommodations may be made for their student.
- 2.4 Teacher responsibilities for class pets.
  - 2.4.1 Teachers must assume primary responsibility for the humane and proper treatment of any animals in the classroom. If animals are to be kept in the classroom on days when classes are not in session, the teacher must arrange for their care and safety.
  - 2.4.2 The pet must be kept in a secure enclosure in the classroom. The teacher is responsible for maintaining the living space of the animal. Spilled food and/or bedding materials must be cleaned up daily, and odors must be mitigated.
  - 2.4.3 Each teacher is responsible for the proper supervision and control of students whenever the students interact with the classroom pet. These interactions must only take place within the classroom. Teachers must ensure that students wash their hands and take necessary action to prevent the spread of disease.
  - 2.4.4 All animal food must be stored in secure containers with tight-fitting lids for pest prevention. The teacher is responsible to ensure the animal is fed on a regular and healthy schedule.
- 2.5 If a class pet bites, scratches, or otherwise injures a student, the teacher should contact emergency medical professionals if necessary. Injuries should also be reported to the school principal and the District Risk Manager.
- 2.6 Venomous animals, such as rattlesnakes and black widow spiders, are prohibited and may not be used as classroom pets.
- 2.7 The principal or district administration may prohibit or remove a class pet for any or no reason. Pets should be removed if they pose a danger, nuisance, or disruption to the learning of students.

### **3. STUDENT PETS**

- 3.1 If authorized by the school principal, a teacher may allow students to bring a pet to school for a single activity such as “show and tell.” A student pet is an animal owned by a student or the student’s family
- 3.2 A teacher must request approval from the school principal before allowing students to bring their pets to school. The principal may approve or deny the request. Principal approval may be overridden by the superintendent or designee.
- 3.3 Before approving the request, the principal or designee shall determine whether any child has a health condition (such as allergies) that could be exacerbated by exposure to the pet. Parents must be notified of the plans to have an animal in the classroom so that accommodations may be made for their student.
- 3.4 Parents are encouraged and may be required to bring the pet and take the pet home immediately following the activity. Students should not have their pet with them in times or locations beyond the specific activity for which the pet was brought.
- 3.5 Pet owners are solely responsible for the care and safety of their animals and for injuries sustained to the animal or to people due to the presence of the animal at the school.
- 3.6 All animals brought must be restrained by their owner or handler and must follow city or county ordinances regarding leashing and sanitation.

#### 4. INSTRUCTIONAL ANIMALS

- 4.1 Animals may be used for instructional purposes in accordance with this section. Except as otherwise provided, all requirements for class or student pets apply to the use of animals for instruction.
- 4.2 Courses requiring the use of animals for instruction, such as within agricultural and animal science pathways, should be taught in accordance with standards and objectives set by the Utah State Board of Education.
- 4.3 Instructors of courses using animals must adhere to standards and guidelines set by USBE. They must receive regular training on the safe and humane treatment of animals.
- 4.4 Animals may be purchased by schools or by students. The purchase of animals by students may be considered a fee, and such purchases must comply with [Nebo School District Policy JN, Student Fees](#).
- 4.5 Animals must be housed as class pets in accordance with section 2 or in one of the District's designated animal labs. Animals housed as class pets are subject to all of the requirements of section 2, except that occasional instructional activities or demonstrations may take place under the direct supervision of the instructor in an area approved by the principal. Animals owned by students or the District may not be housed at an employee's private property unless authorized by the school principal.

#### 5. THERAPY ANIMALS

- 5.1 As provided in [UTAH CODE ANN. § 53G-9-211](#), a therapy animal is an animal that
  - 5.1.1 Provides affection and comfort to an individual for emotional support;
  - 5.1.2 Is accompanied by a therapy animal handler; and
  - 5.1.3 Is trained to provide animal-assisted intervention, which is an intervention designed to promote improvement in an individual's physical, social, emotional, or cognitive functioning through interactions with the animal.
- 5.2 A therapy animal is not a service animal as defined in section 6.
- 5.3 A therapy animal may be provided by a school at the discretion of the school principal. The therapy animal must be owned or provided by a therapy animal handler who is trained to handle a therapy animal for animal-assisted interventions.
- 5.4 The therapy animal must be locally or nationally certified or registered by a District-approved certification provider.
- 5.5 The therapy animal may be on school grounds at times designated by the school principal.
- 5.6 The therapy animal should be in a specified location at the school as determined by the principal. The therapy animal handler or a trained designee must supervise all student interaction with the therapy animal.
- 5.7 The school must provide notice each year to parents and students of the use of a therapy animal on school grounds.
- 5.8 The therapy animal must be groomed regularly, and the school and handler must take steps to reduce or limit the spread of allergens, including the use of animal breeds identified as "low-allergen."

#### 6. SERVICE ANIMAL DEFINITION

- 6.1 The term **“service animal”** means any dog or miniature horse that is individually trained to do work or perform tasks for the benefit of an individual with a disability, including a physical, sensory, psychiatric, intellectual, or other mental disability. The service animal must perform work or tasks directly related to the individual's disability, including, but not limited to:
  - 6.1.1 Assisting an individual who is blind or has low vision with navigation or other tasks;
  - 6.1.2 Alerting an individual who is deaf or hard of hearing to the presence of people or sounds;
  - 6.1.3 Providing non-violent protection or rescue work;
  - 6.1.4 Pulling a wheelchair;
  - 6.1.5 Assisting an individual during a seizure;
  - 6.1.6 Alerting an individual to the presence of an allergen;
  - 6.1.7 Retrieving an item for the individual;
  - 6.1.8 Providing physical support and assistance with balance and stability to an individual with a mobility disability; and/or
  - 6.1.9 Helping an individual with a psychiatric or neurological disability by preventing or interrupting impulsive or destructive behaviors.
- 6.2 A **“service animal”** does not include:
  - 6.2.1 Other species of animals, wild or domestic, trained or untrained; or
  - 6.2.2 An animal used solely to provide: (a) a crime deterrent; (b) emotional support; (c) well-being; (d) comfort; or (e) companionship.
  - 6.2.3 Notwithstanding paragraphs 6.2.1 and 6.2.2, an animal that does not meet the definition of a service animal may be permitted as a reasonable accommodation under an IEP, Section 504 plan, or ADA accommodation plan, according to applicable District policies and procedures.
- 6.3 The terms **“perform work or tasks”** means that the service animal is trained to respond to the needs of an individual with a disability in order to mitigate the disability. The process must have two steps: (a) recognition; and (b) response. For example, if a service animal senses that an individual is about to have a psychiatric episode and from its training, responds by nudging, barking, or removing the individual to a safe location until the episode subsides, then the animal has indeed performed a task or done work in behalf of the individual with the disability, as opposed to merely sensing an event.
- 6.4 The term **“school administrator”** means, at a school, the school principal or a designated assistant principal; in other locations the term means a department supervisor.

## 7. SERVICE ANIMALS POLICY

- 7.1 Nebo School District acknowledges the legal rights of individuals with disabilities to be accompanied by a service animal in its facilities; on its properties; at school functions, events, and activities; and in connection with transportation services as required by the [Americans with Disabilities Act, 42 USC § 12134; 28 C.F.R. 35.101, et seq.](#) Nebo School District shall comply with state and federal laws concerning the rights of persons with service animals.
- 7.2 In general, Nebo School District shall permit the use of a service animal on its premises by an individual with a disability in accordance with applicable laws and this policy.

- 7.2.1 Students and employees requiring use of a service animal shall notify the school administrator as described in Section 8 and may be accompanied by their service animal wherever the student or employee is permitted. A student or employee with a disability may be accompanied by a service animal in training if the animal is being trained for use by that student or employee to accommodate the student's or employee's disability. Students and employees may not otherwise be accompanied by a service animal in training on District premises in their capacity as student or employee. (See [Naegle v. Canyons School District, 2018 U.S. Dist. Lexis 88148](#)).
  - 7.2.2 An individual with a disability who is not a student or employee is not required to make a request for use of a service animal or service animal in training but is still required to comply with applicable portions of this policy. A service animal may accompany an individual with a disability wherever the individual is permitted. Consistent with [UTAH CODE ANN. § 26B-6-803](#), a service animal in training may accompany a member of the public wherever the member of the public is permitted.
- 7.3 While an individual with a disability may be charged for his or her own admission, the District shall not ask or require an individual with a disability to pay an admission fee or a surcharge for a service animal to attend activities or events for which a fee is charged.
- 7.4 All service animals must be kept clean and groomed to avoid shedding, dander, and offensive odor. All service animals must be treated for, and kept free of, fleas and ticks. All service dogs must be spayed or neutered.
- 7.5 The District may require a meeting with an individual using a service animal to: (a) determine if the animal complies with this policy; and (b) discuss any necessary accommodations.
- 7.6 The District may require a person who will have custody and control of the service animal to sign a document stating that they have read and understood this policy.
- 7.7 To ensure that the service animal does not pose a health or safety threat to any student, personnel, or other persons:
  - 7.7.1 Owners of a service dog must provide initial and subsequent annual documentation of the following vaccinations: DHLPPC (Distemper, Hepatitis, Leptospirosis, Parainfluenza, Parvovirus, and Coronavirus), Bordetella, and Rabies.
  - 7.7.2 Owners of a service miniature horse must provide initial and subsequent annual documentation of the following vaccinations: Equine Infectious Anemia (Coggins Test), Rabies, Tetanus, Encephelomyelitis, Rhinoneumonitis, Influenza, and Strangles.
- 7.8 The District shall not ask about the nature or extent of a person's disability, but may make the following inquiries to determine whether an animal qualifies as a service animal. These inquiries may not be made if it is readily apparent that the animal is trained to do work or perform tasks for an individual with a disability (e.g., the dog is observed guiding a blind individual).
  - 7.8.1 The District may ask if the animal is required because of a disability.
  - 7.8.2 The District may ask what work or task the animal has been trained to perform, including what the animal is trained to recognize and what the animal's response is as defined in paragraph 6.3.
  - 7.8.3 The District shall not require documentation that the animal has been certified, trained, or licensed as a service animal.
- 7.9 The District may charge an individual with a disability for any damage to school property caused by his or her service animal.

- 7.10 All individuals who have physical contact with the service animal are encouraged to wash their hands often.

## **8. STUDENT AND EMPLOYEE USE OF A SERVICE ANIMAL**

- 8.1 A student or employee must notify the school administrator and provide the vaccination documentation identified in subsection 7.7 before being accompanied by a service animal.
- 8.2 A school administrator who receives the notice and documentation described in paragraph 8.1 should verify, as described in subsection 7.8, that the animal is a service animal. If the administrator determines that the animal is not a service animal, the animal may be excluded from District property. If the administrator determines that the animal is a service animal, the animal may be permitted to accompany the student or employee, and the administrator should provide the individual with a copy and explanation of this policy, emphasizing the responsibilities of the animal's handler as described in section 10 and the reasons an animal might be excluded as described in section 9.
- 8.3 After receipt of the vaccination documentation and verification that the animal is a service animal in compliance with this policy, the administrator shall notify employees with a legitimate need to know, including those in other buildings or departments such as Child Nutrition, Transportation, and others, that the individual will be accompanied by a service animal.
- 8.4 The school administrator shall be responsible for developing any necessary procedures to accommodate student or employee use of a service animal on school district premises and on school transportation. Such accommodations may include but are not limited to the following:
- 8.4.1 helping resolve conflicting interests between individuals accompanied by a service animal and individuals with severe allergies, severe asthma, or extreme fears of service animals;
  - 8.4.2 reviewing emergency evacuation plans;
  - 8.4.3 reviewing fire drill plans/participation;
  - 8.4.4 ensuring an alternate accommodation/plan is in place if the service animal's primary handler (if not the student) or the service animal is not able to accompany the disabled child to school due to illness, injury, or death;
  - 8.4.5 providing opportunities to educate others on how to behave appropriately around the service animal; and
  - 8.4.6 designating a rest place for the service animal.
- 8.5 Use of a service animal by a student receiving services under the IDEA must be communicated to the student's IEP team and the Director of Special Education. The IEP team should document the student's use of a service animal, but use of the animal is not contingent on the IEP process and should not be delayed while waiting for the IEP process.
- 8.6 Use of a service animal by a student other than one receiving services under the IDEA shall be communicated to the school administrator serving as the school's Section 504 Team Leader under [Nebo School District Policy JR, Students with Disabilities under Section 504](#) and the District Section 504 Coordinator. If the student has not already been evaluated and determined to be a student with a disability under Section 504, the 504 Team Leader should commence a 504 evaluation. If the student has already been evaluated and determined to be a student with a disability under Section 504, the 504 Team Leader should notify the student's 504 team and initiate a review of the 504 plan. A student's Section 504 team should document the student's use of the service animal, but use of the animal is not contingent on the 504 process and should not be delayed while waiting for the 504 process.

- 8.7 Use of a service animal by an employee shall be communicated to the Director of Human Resources in accordance with [Nebo School District Policy GBEG, Workplace Accommodations for Employees with Disabilities](#). The Director of Human Resources should engage in an interactive process with the employee to determine whether additional accommodations are necessary, but use of the service animal is not contingent on the interactive process and should not be delayed while waiting for the ADA interactive process.

## 9. EXCLUDING A SERVICE ANIMAL

- 9.1 An administrator may exclude a service animal or ask an individual with a disability to remove the animal from the premises if:
- 9.1.1 The animal is out of control and the animal's handler does not take effective action to control it;
  - 9.1.2 The animal is not housebroken; and/or
  - 9.1.3 The presence of the animal constitutes a “fundamental alteration” in the nature of the school district’s service, program, or activity.
- 9.2 In determining whether to exclude/remove a service animal, the administrator shall consult with the Director of Special Education, Section 504 Coordinator, or Director of Human Resources, as applicable, or his/her designee, and may consider the service animal’s:
- 9.2.1 Interference with the educational program of any student.
  - 9.2.2 Urination or defecation in inappropriate locations.
  - 9.2.3 Unnecessary vocalization (e.g., barking, growling, or whining).
  - 9.2.4 Demonstrations of aggression towards people or other animals.
  - 9.2.5 Solicitation of attention, visiting or annoying any students or school personnel.
  - 9.2.6 Solicitation or stealing of food or other items from students or school personnel.
  - 9.2.7 Cleanliness, grooming, and odor.
  - 9.2.8 Destruction of property.
- 9.3 If the administrator, in consultation with the applicable District administrator identified in paragraph 5.2, determines a service animal should be excluded/removed from school district premises, the animal shall be removed immediately. It shall be left to the discretion of the administrator to determine if the removal be temporary or permanent.
- 9.4 If any student or staff member suffers a severe allergic reaction, has a severe asthmatic reaction, or suffers from extreme fear of the service animal, the school administrator should consult with the applicable administrator identified in subsection 8.5, 8.6, or 8.7 and shall work with the parties involved to resolve the conflicting interests. If no resolution can be found, the administrator, in consultation with the Civil Rights Coordinator, may determine that the presence of the service animal constitutes a “fundamental alteration” in the nature of the school district’s service, program, or activity.
- 9.5 Animals that are trained to provide aggressive protection, such as attack dogs, can be excluded for the safety of other students, staff, and guests. However, breeds of dog that are perceived to be aggressive because of breed reputation, stereotype, or the history or experience the observer may have with other dogs cannot be excluded from school district premises except as per any one of the exceptions listed above.

- 9.6 If an individual has a legitimate complaint or concern regarding a service animal, he/she should inform the applicable administrator in writing.
- 9.7 If the school district properly excludes/removes a service animal, it shall give the individual with a disability the opportunity to participate in the service, program, or activity without having the service animal on the premises.
- 9.8 If an individual who is not a student or employee wishes to appeal a decision to remove or exclude a service animal, the dispute resolution procedures described in [Nebo School District Policy KLD, Parent/Patron Dispute Resolution](#), shall apply.
- 9.9 If a student is eligible for Special Education services and claims a deprivation of a Free and Appropriate Public Education (FAPE) caused by the exclusion or removal of a service animal, then the dispute resolution procedures described in [Nebo School District Policy JS, Special Education](#), shall apply.
- 9.10 If a student is eligible for Section 504 accommodations and claims a deprivation of FAPE caused by the exclusion or removal of a service animal, then the dispute resolution procedures described in [Nebo School District Policy JR, Students with Disabilities under Section 504](#), shall apply.
- 9.11 If an employee claims a deprivation of rights caused by the exclusion of a service animal, the employee may follow the grievance procedures outlined in the applicable employee handbook.

## **10. SERVICE ANIMAL HANDLERS**

- 10.1 A service animal shall be under the control of its handler by a harness, leash, or other tether, unless either: (a) the handler is unable because of a disability to use a harness, leash, or other tether; or (b) the use of a harness, leash, or other tether would interfere with the service animal's safe, effective performance of work or tasks. If one of the exceptions mentioned occurs, the service animal must be otherwise under the handler's control through voice control, signals, or other effective means.
- 10.2 For the protection and safety of its students, the school district may require a criminal background check on any service animal handler who is not a student pursuant to [Nebo School District Policy GBN, Employment Background Checks](#).
- 10.3 The school district is not responsible for the care or supervision of a service animal. The service animal's handler is responsible for feeding, exercising, and cleaning up after the animal.
- 10.4 To ensure the safety and health of individuals on the school district premises, a service animal's handler should not solicit others to touch the animal.
- 10.5 An individual accompanied by a service animal is encouraged to identify the animal by exhibiting one or more of the following:
  - 10.5.1 the animal's laminated identification card;
  - 10.5.2 the animal's service vest; or
  - 10.5.3 another form of identification.

## **11. MINIATURE HORSES**

- 11.1 Nebo School District shall permit the use of a miniature horse by an individual with a disability if the miniature horse has been individually trained to do work or perform tasks for the benefit of the individual with a disability. Requests to permit a miniature horse to accompany an individual with a disability in school buildings; in classrooms; at school functions, activities, or

events; and/or in connection with transportation services shall be handled on a case-by-case basis. The school district shall consider:

- 11.1.1 The type, size, and weight of the miniature horse and whether the facility can accommodate these features;
  - 11.1.2 Whether the handler has sufficient control of the miniature horse;
  - 11.1.3 Whether the miniature horse is housebroken; and
  - 11.1.4 Whether the miniature horse's presence in a specific facility compromises legitimate safety requirements that are necessary for safe operation.
- 11.2 The school district may exclude the miniature horse if its larger size and lower level of flexibility results in a fundamental alteration to the nature of the services provided. The standards applicable to service animals described in section 7 also apply to miniature horses.

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#### **REFERENCES**

[Americans with Disabilities Act, 42 USC § 12134; 28 C.F.R. 35.101, et seq.](#)  
[UTAH CODE ANN. § 26B-6-801](#)  
[UTAH CODE ANN. § 26B-6-803](#)  
[UTAH CODE ANN. § 53G-9-211](#)  
[Naegle v. Canyons School District, 2018 U.S. Dist. Lexis 88148\)](#)  
[Nebo School District Policy GBN, \*Employment Background Checks\*](#)  
[Nebo School District Policy GBEB, \*Employee Discrimination and Harassment\*](#)  
[Nebo School District Policy GBEG, \*Workplace Accommodations for Employees with Disabilities\*](#)  
[Nebo School District Policy JDC, \*Student Discrimination and Harassment\*](#)  
[Nebo School District Policy JN, \*Student Fees\*](#)  
[Nebo School District Policy JR, \*Students with Disabilities under Section 504\*](#)  
[Nebo School District Policy JS, \*Special Education\*](#)  
[Nebo School District Policy KLD, \*Parent/Patron Dispute Resolution\*](#)

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#### **FORMS**

Service Animals Acknowledgment

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#### **HISTORY**

**Revised: 10 June 2026** – clarified limitations on instructional animals.

**Revised: 10 January 2024** – renamed from “Service Animals” to “Animals in Schools”; renumbered from JDCA/GBEBA to EG; added sections on class pets, student pets, therapy animals, and instructional animals; made technical changes.

**Revised: 11 December 2019** – clarified notification, verification, and vaccination procedures; made technical changes.

**Revised: 13 March 2019** – specified applicability to students, employees, and others; clarified requirements for making requests; clarified applicability to animals in training; added reference to Section 504 Coordinator and Civil Rights Coordinator; reorganized; made technical changes; renumbered from JT.

**Adopted: 10 August 2011.**

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**SECTION: K – School-Community Relations**  
**POLICY TITLE: Volunteers**  
**FILE NO.: KB**  
**DATED: June 10, 2026**

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**TABLE OF CONTENTS**

1. PURPOSE AND PHILOSOPHY
  2. DEFINITIONS
  3. APPROVAL OF VOLUNTEERS
  4. SCOPE OF VOLUNTEER SERVICES
  5. CONFIDENTIALITY
  6. LIABILITY PROTECTION AND BENEFITS
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**1. PURPOSE AND PHILOSOPHY**

- 1.1.** The Board of Education recognizes the many benefits afforded to students through the service of parents, guardians, and other community members who volunteer their time to assist in District activities and programs. The Board also recognizes that its students and employees should have the opportunity to learn and work in a safe environment and that some precautions must be taken regarding the individuals allowed to enter schools and provide volunteer service. Moreover, the Board must comply with state and federal laws and act to ensure the effective management of its programs and facilities. Therefore, this policy is adopted to outline the parameters of volunteer service within the District and to provide guidance to employees approving and using community volunteers.

**2. DEFINITIONS**

- 2.1.** A **"supervising employee"** is an administrator or teacher employed by Nebo School District who uses volunteers. An administrator may designate other employees to supervise volunteers.
- 2.2.** A **"volunteer"** is a person, whether parent, guardian, or other community member, who donates time and services without pay or other compensation, except that expenses actually and reasonably incurred may be reimbursed as approved by the District.

**3. APPROVAL AND SUPERVISION OF VOLUNTEERS**

- 3.1.** To be an approved school volunteer, an individual must read and sign the Nebo School District Approved Volunteers List. A parent signature on the list allows the parent to serve as an official school volunteer throughout the school year identified on the list. Volunteers must sign the list each school year.
- 3.2.** Each supervising employee is responsible for informing volunteers of this policy and gathering their signatures using the Approved Volunteers List. Each Approved Volunteers List should then be maintained at the school's main office for at least three (3) years. Supervising employees should keep a copy of the list.
- 3.3.** Consistent with District policies, volunteers are selected and approved at the discretion of the supervising employee. Disagreements should be resolved by the principal.

- 3.4. Volunteers serve under the supervision of school officials. The particular services provided by a volunteer, including location, class, students, and duties, are chosen by the supervising employee. Volunteers must follow directives and instruction given by the supervising employee.
- 3.5. Volunteering in District schools is an appreciated service, but it is not a right, even for parents of District students. The District may decline the offer of service of any individual. Volunteers may be directed to cease their activities and leave District property at any time for any or no reason except a reason prohibited by law.
- 3.6. Under Utah law, volunteers who will be given significant unsupervised access to a student are required to submit to a criminal background check prior to commencing volunteer service. In addition, before assigning any individual to a volunteer assignment which would give the individual significant access to a student, the District must conduct a reference check wherein it requests information regarding any employment action taken or discipline imposed for the physical abuse or sexual abuse of a child or student by the individual. The information must be requested from the most recent employer who employed the individual in a qualifying position, which means paid employment that required the individual to directly care for, supervise, control, or have custody of a child. Background checks and reference checks will be conducted in accordance with the procedures outlined in [Nebo School District Policy GCD, Hiring Practices](#).
- 3.7. Volunteers who obtain a background check under paragraph 3.6 are subject to the self-reporting requirements of [Nebo School District Policy GBN, Employment Background Checks](#), and must report to the school principal any arrest or conviction as described in Policy GBN.

#### 4. SCOPE OF VOLUNTEER SERVICES

- 4.1. Once an individual signs the Approved Volunteers List, the scope of the particular volunteer services, including duties, permitted and prohibited activities, and dates and times of service, will be provided by the supervising employee.
- 4.2. Volunteers are subject to applicable school and District policies, rules, and procedures. In general, when interacting with students they must adhere to the same standards of conduct outlined for employees. Volunteers must avoid inappropriate boundary invasions and must be honest and ethical in all their volunteer activities. To the extent possible, a volunteer should never be alone with a student.
- 4.3. Consistent with [Nebo School District Policy GF, Coaches and Advisors](#), all coaches, advisors, and assistants must be paid employees of the District. Volunteers may not serve in the position of coach, advisor, or assistant in any extracurricular or athletic organization. Volunteers may help an athletic or extracurricular program on an as-needed basis, such as to serve as supervisors during student travel or to assist with a fundraiser. However, volunteers hold no authority over any aspect of the athletic or extracurricular program, such as student participation or discipline, and may not hold themselves out as coaches/advisors, decision-makers, or representatives of the team, group, school, or District.
- 4.4. Volunteers must conduct themselves in a friendly, courteous manner and not show partiality toward any student.
- 4.5. Volunteers must not share or discuss their personal religious or political beliefs with or in the presence of students.
- 4.6. Volunteers who become aware of any potential student disciplinary issue must report the issue to the supervising employee or the building administrator.
- 4.7. Volunteers who use or have access to the District's technology resources must use those resources appropriately, responsibly, and consistent with District policy.

## 5. CONFIDENTIALITY

- 5.1.** Under limited circumstances, volunteers may be given access to student educational records in connection with their volunteer services. Student educational records include all names, addresses, records, files, documents, and other materials that contain personally identifiable information on any student, as well as the personally identifiable information itself (including student grades and test scores). Volunteers must maintain the confidentiality of all student educational records. This means that volunteers may not disclose student records or personally identifiable student information to any person other than the supervising employee or building administrator. Inadvertent access of student educational records must be immediately reported to the supervising employee. Volunteers must never take any confidential information off campus. Failure of any volunteer to maintain the confidentiality of student records may disqualify the volunteer from further service in the District.

## 6. LIABILITY PROTECTION AND BENEFITS

- 6.1.** Volunteers who are properly recognized by the school or by the District and who are performing an approved service as assigned by the school or District are considered employees of the District for the following purposes only, as provided by law:
- 6.1.1.** Receiving worker's compensation medical benefits, which shall be the exclusive remedy for all injuries and occupational diseases as provided under the Worker's Compensation Act and the Utah Occupational Disease Act.
  - 6.1.2.** The operation of motor vehicles or equipment if the volunteer is properly licensed and authorized to do so.
  - 6.1.3.** Liability protection and indemnification normally afforded paid employees of the District.
- 6.2.** Volunteers must immediately report to the supervising employee or building administrator any occurrence that may result in a claim under this section.

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### **EXHIBITS**

None

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### **REFERENCES**

[UTAH CODE ANN. § 53G-11-402](#)  
[UTAH CODE ANN. § 67-20-3](#)  
[UTAH CODE ANN. § 67-20-4](#)  
[UTAH ADMIN. CODE R37-1](#)  
[Nebo School District Policy GBN, \*Employment Background Checks\*](#)  
[Nebo School District Policy GCD, \*Hiring Practices\*](#)  
[Nebo School District Policy GF, \*Coaches and Advisors\*](#)

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### **FORMS**

Nebo School District Approved Volunteers List  
Nebo School District Authorization and Consent for Reference Checks  
Nebo School District Consent for Background Check and Ongoing Monitoring

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