LINDON • PLEASANT GROVE • OREM • VINEYARD

TIMPANOGOS
SCHOOL DISTRICT

Board Meeting Documents

June 17, 2026

MINUTES OF THE STUDY SESSION- MAY 27, 2026

The Board of Education of the Timpanogos School District met in a study session on Wednesday, May 27, 2026, at 3:36 pm. The work session took place in the Timpanogos High School Media Center, in Orem, UT.

Board members present: President Jennifer Lyman, Vice President Sterling Hilton, David H. Smith, Michelle Sorensen, Grace Rex (remote). Ada Wilson arrived at 3:42 pm., and Guy Fugal arrived at 3:57 pm.

Also present: Superintendent Jensen & Business Administrator Sundberg and members of the administrative staff. There were approximately 10 others in attendance.

BOUNDARY & PROGRAM STUDY CRITERIA- BOARD DRAFT

The Board reviewed and discussed the draft criteria developed to guide the district's Boundary and Program Study. Discussion focused on establishing a clear framework that would assist the Board, staff, committees, and community members in evaluating future boundaries and program recommendations through a consistent and transparent process.

Board members reviewed proposed criteria intended to support the creation and maintenance of robust schools throughout the district. Discussion included academic programming, extracurricular opportunities, student support services, school culture, enrollment sustainability, operational efficiency, transportation impacts, community connections, and long-term district viability.

Board members emphasized the importance of creating criteria that prioritize student opportunities while remaining flexible enough to address changing enrollment patterns and future district needs. Discussion included ensuring all schools have access to strong academic programs, elective offerings, fine arts opportunities, extracurricular activities, student support systems, and qualified staffing.

The Board also discussed the need for transparency throughout the study process and the importance of gathering meaningful feedback from stakeholders. Consideration was given to how the criteria would be presented to community members, committees, and school leaders during upcoming engagement opportunities. Members expressed a desire for the criteria to serve as a decision-making tool rather than a predetermined outcome and emphasized that recommendations should be evaluated against established criteria before any future decisions are considered.

Additional discussion included balancing educational opportunities across schools, maintaining strong neighborhood and community connections where possible, preserving fiscal responsibility, and ensuring that future recommendations support the district's vision of providing high levels of learning and exceptional care for students.

DISCUSSION FOR BOARD GOVERNANCE TOPIC

The Board concluded the study session with an initial discussion regarding board governance practices, specifically focusing on how Board members should respond to communications received through the district's public comment portal and other constituent inquiries. The discussion was intended to begin by establishing consistent expectations and procedures that align with effective governance practices.

Board members discussed the distinction between governance responsibilities and administrative responsibilities. Members emphasized that the Board's primary role is to establish vision, values, policy, and strategic direction for the district, while the day-to-day management of schools, personnel matters, student concerns, and operational issues appropriately belong to district administration. The discussion reinforced the importance of maintaining clear governance boundaries and avoiding situations where Board members become directly involved in matters that should be handled by administrators.

The Board also discussed the need for a standardized process for responding to public inquiries submitted through the district website. Several members expressed support for routing inquiries through Board leadership and, when appropriate, assigning responses to district staff members who possess the expertise and authority to address the concern. Members noted that many inquiries involve operational, personnel, student, or school-level issues that are best handled by administration rather than individual Board members.

Discussion included the importance of protecting both Board members and district employees by ensuring communication channels remain appropriate and consistent. Members recognize that, as the new district continues to develop governance structures, there is value in providing clear expectations regarding how Board members respond to constituent concerns while preserving transparency and public trust.

Board President Lyman indicated that administration and Board leadership would work on developing a formal process and possible policy guidance regarding constituent communications for future Board consideration. Board members were asked to reflect on potential approaches and be prepared to continue the discussion at a future study session.

The Board further expressed support for continuing a recurring “Board Governance” topic during future study sessions. Members noted that regular governance discussions could provide opportunities for Board development, review of governance principles, clarification of roles and responsibilities, and ongoing training regarding effective Board practices and responses to community concerns.

The discussion concluded with consensus that additional work is needed to establish clear communication protocols and governance expectations as the district prepares for full implementation of the new Board governance structure.

The study session adjourned at approximately 5:39 PM.

MINUTES OF THE BOARD MEETING – MAY 27, 2026

The Board of Education of the Timpanogos School District met in a board meeting on Wednesday, May 27, 2026, at 6:01 PM. The board meeting took place at Timpanogos High School in Orem, Utah.

Board members present: President Jennifer Lyman, Vice President Sterling Hilton, Guy Fugal, Grace Rex (joining remotely), David H. Smith, Michele Sorensen, and Ada Wilson.

Also present: Superintendent Jensen and Business Administrator Sundberg. There were approximately 16 others in attendance.

President Jennifer Lyman called the meeting to order at 6:01 PM and welcomed those in attendance.

PLEDGE OF ALLEGIANCE

The Pledge of Allegiance was led by Kim Jones.

INSPIRATIONAL THOUGHT

Darren Draper shared an inspirational thought centered on the principle known as "Chesterton's Fence." He explained that effective leaders and change-makers should seek to understand why systems, practices, or traditions exist before making changes. He encouraged the Board to thoughtfully examine existing educational structures and practices, understanding the purpose they have served before determining whether they should be maintained, modified, or replaced. Mr. Draper connected this principle to the Board's ongoing work in developing a new school district and exploring innovative opportunities while maintaining respect for lessons learned through public education over time.

COMMUNITY COMMENTS

John Gadd, a Pleasant Grove resident, addressed the Board regarding the proposed district office facility. He encouraged the Board to consider utilizing existing district facilities, including schools that may experience declining enrollment or become surplus properties in the future, rather than constructing a new district office building. Mr. Gadd expressed concerns regarding the financial implications of constructing a new facility and advocated for voter approval should financing be required. He discussed the differences between general obligation bonds and lease revenue bonds and stated his belief that district taxpayers should have the opportunity to vote on any debt associated with a district office project. Mr. Gadd further stated that if the district were to pursue a lease revenue bond rather than a voter-approved bond, he intended to pursue legal action to challenge the financing method.

Lindsay Heidbrink, Lindon resident and parent of students participating in the ALL Program, expressed concerns regarding recent changes to accelerated learning programming. She stated that enrollment limits and hybrid program structures may diminish the rigor and effectiveness of the program. Ms. Heidrich shared feedback gathered from parents, teachers, and school administrators and encouraged the Board to maintain strong accelerated learning opportunities within the new district. She provided written materials for Board consideration.

Jessica Heidbrink, a student participating in the ALL Program, shared personal experiences regarding the impact of the program on her educational experience. She explained that the accelerated learning environment increased her engagement, enjoyment of school, and enthusiasm for learning. She encouraged the Board to continue supporting the program.

Alisa Ellingson, Orem resident, parent, and educator, addressed the Board regarding the district's one-to-one Chromebook program. She encouraged the Board and administration to evaluate the effectiveness of current technology practices by gathering feedback from students, parents, and teachers. Ms. Ellingson discussed concerns related to screen time, device management, student engagement, and classroom impacts while recognizing the value of educational technology when used appropriately. She encouraged the district to thoughtfully examine future technology practices as part of the transition to Timpanogos School District.

<u>MINUTES</u>

The Board reviewed the minutes previously distributed for consideration.

Board Member Smith made a motion to approve the minutes as presented. The motion was seconded by Board Member Fugal.

The Board voted in favor and the motion passed unanimously.

<u>DISCUSSION & ACTION ITEMS:</u>

1. **Resolution #2026-007: Participation in BYU Public School Partnership**
   Superintendent Jensen presented Resolution #2026-007 authorizing participation in the BYU Public School Partnership. He reviewed the district's recent orientation with the Center for the Improvement of Teacher Education and Schooling (CITES) and explained that the resolution would formalize Timpanogos School District's participation in the long-standing partnership.

   Board members discussed the professional learning opportunities available through the partnership, including support for educators, administrators, and board members. Discussion highlighted the reciprocal relationship between public schools and higher education institutions, the partnership's thirty-year history, teacher preparation opportunities, and the importance of collaboration with both BYU and Utah Valley University.
   Board Member Wilson made a motion to approve Resolution #2026-007.

   The motion was seconded by Board Member Sorensen. The Board voted in favor and the vote passed unanimously in favor of the resolution.

2. **Resolution #2026-008: Authorizing the Solicitation of Bids, Design, Engineering, and Construction of a New District Office Facility**
   Superintendent Jensen introduced Resolution #2026-008 and reviewed prior discussions regarding district office needs. Business Administrator Sundberg provided information regarding preliminary design concepts, projected building sizes, and potential utilization of existing district-owned property adjacent to district operations facilities.

Board members engaged in extensive discussion regarding the advantages of a centralized district office facility. Topics included employee collaboration, organizational efficiency, parking considerations, infrastructure limitations of existing school facilities, long-term planning, capital funding sources, and the importance of providing adequate space for district employees beginning July 1, 2027.

Board members emphasized the importance of viewing the district office as a long-term investment rather than a temporary solution. Discussion also clarified that capital project funds established through Alpine School District transition planning could be utilized for such projects and that no bond authorization was being considered through the resolution.
Board Member Fugal made a motion to approve Resolution #2026-008.

The motion was seconded by Vice President Hilton. The Board voted in favor and the vote passed unanimously in favor of the resolution.

3. Resolution #2026-009: MOU for Alternative Schools with Aspen Peaks School District

Superintendent Jensen presented Resolution #2026-009, approving a Memorandum of Understanding between Timpanogos School District and Aspen Peaks School District for continued operation of alternative education programs, including Polaris and Summit. Superintendent Jensen explained that the agreement would provide stability for students and staff while allowing both districts time to evaluate long-term alternatives. The proposed agreement would extend through 2030 and maintain current services while sharing operational costs between the participating districts.
Board members discussed transportation arrangements, program quality, student needs, future planning considerations, and the value of preserving continuity for students receiving services through alternative education programs. Board members reflected positively on previous visits to the schools and expressed appreciation for the dedicated educators serving those students.

Board member Smith made a motion to approve Resolution #2026-009. The motion was seconded by Board Member Wilson. The Board voted in favor and the vote passed unanimously in favor of the resolution.

SUPERINTENDENT REPORTS AND INFORMATION

Superintendent Jensen expressed appreciation for the extraordinary commitment demonstrated by Board members throughout the district formation process. He highlighted the Board's completion of visits to every school and facility within district boundaries, participation in Vision and Values visits involving students, faculty, and school leadership, and attendance at learning opportunities across the state. He emphasized that the Board's willingness to learn and engage directly with stakeholders has strengthened district planning efforts.

Superintendent Jensen also announced three new district hires:

- Hyrum Clark as Legal Counsel

- Joe Hayes as Director of Safety and Logistics
- Rex Brimhall as Transportation Director

He noted that each addition strengthens the district's ability to effectively serve students and families for years to come

BOARD MEMBER REPORTS, INFORMATION & COMMENTS

Board Member Sorensen expressed appreciation to Superintendent Jensen, Business Administrator Sundberg, Karen Carter, district leadership, and the Super Six leadership team for their extensive work facilitating Vision and Values meetings throughout the district. She highlighted the significant investment of time and effort required to gather stakeholder input and praised the collaborative process used to develop the district's vision.

Board Member Fugal welcomed newly hired district leaders and expressed confidence in the growing leadership team. He noted that each new hire strengthens the district's ability to successfully prepare for operations beginning in 2027.

Board Member Rex reflected on Darren Draper's comments regarding "Chesterton's Fence" and emphasized the importance of understanding why existing systems and practices exist before making significant changes. She encouraged community members and employees to share institutional knowledge as the district evaluates future opportunities and innovations.

President Lyman reflected on the district's assets and facilities, noting that district properties represent opportunities to support innovative learning and future educational programs. She emphasized that the Board's focus remains on maximizing opportunities for students while carefully planning for long-term district success. President Lyman also acknowledged the significant amount of work ahead and expressed confidence in the Board's commitment to making thoughtful decisions that will benefit students for generations.

Vice President Hilton shared reflections from recent visits to Jordan School District and ongoing discussions regarding criteria for robust and thriving schools. He emphasized the importance of approaching future decisions through both objective criteria and community values. Vice President Hilton encouraged community members to view themselves not only as members of individual neighborhoods and school communities but also as members of the larger Timpanogos School District community. He noted that a broader perspective will help guide difficult but necessary decisions during the boundary study process.

Board Member Wilson expressed appreciation for the leadership provided by President Lyman and Vice President Hilton and highlighted the considerable time they dedicate to district planning. She also congratulated graduating seniors across the district's high schools and expressed optimism for the opportunities available to students through Timpanogos School District.

Board Member Smith provided an update regarding the District Dash community event and invited community members to participate in upcoming segments. He also reported on recent meetings with the city councils of Orem, Pleasant Grove, Lindon, and Vineyard. Board Member

Smith expressed appreciation for the strong partnerships being developed with local municipalities and noted their willingness to collaborate in support of students and families throughout the district. He also reminded community members of upcoming cluster meetings scheduled for June 1 and June 2 regarding robust school criteria and the boundary study process.

Business Administrator Sundberg concluded the discussion by expressing appreciation for the support and collaboration demonstrated by the Board. He shared that the Board's unified commitment to district goals provides encouragement and confidence as the district continues its transition work.

ADJOURNMENT

Vice President Hilton made a motion to enter closed session pursuant to Utah Code 52-4-205 to discuss personnel, property, litigation, and collective bargaining matters. The motion was seconded by Board Member Smith. A roll call vote was conducted. Board Members Smith, Wilson, Hilton, Lyman, Fugal, Sorensen, and Rex voted in favor. The vote was unanimous, and the Board entered closed session at approximately 7:09 PM. The next regular Board meeting was announced for June 17, 2026

MINUTES OF THE CLOSED SESSION- MAY 27, 2026

The Board of Education of the Timpanogos School District met in a closed session on Wednesday, May 27, 2026, at 7:26 PM. The meeting was held in the meeting room at the Timpanogos High School.

Present: President Lyman, Vice President Hilton, Guy Fugal, Grace Rex (via phone), Michele Sorensen, David H Smith, Ada Wilson Superintendent Jensen, Business Administrator Jason Sundberg, Legal Counsel Hyrum Clarke

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

ADJOURNMENT

On motion by Board member Smith and seconded by Board member Fugal the meeting adjourned at 9:02 PM.

Financial Report - Fund 12 - General Fund (Timpanogos School District)

	FUNCTION DESCRIPTION	ORIGINAL BUDGET	YTD BUDGET ADJUSTMENTS	ADJUSTED BUDGET	RECEIPTS / EXPENDED	REMAINING BUDGET	% OF BUDGET
Revenue	Local Revenue	$0	$0	$0	$0	$0	0.00%
Revenue	Total	$0	$0	$0	$0	$0	0.00%
	FUNCTION DESCRIPTION	ORIGINAL BUDGET	YTD BUDGET ADJUSTMENTS	ADJUSTED BUDGET	RECEIPTS / EXPENDED	REMAINING BUDGET	% OF BUDGET
Expenditures	Board of Education	$0	$1,286,569	$1,286,569	$100,949	$1,185,620	7.85%
	Legal Services	$0	$15,000	$15,000	$0	$15,000	0.00%
	Superintendent	$0	$184,833	$184,833	$141,519	$43,314	76.57%
	Business Administrator	$0	$7,857	$7,857	$4,179	$3,678	53.19%
	Technology Services	$0	$3,904	$3,904	$6,175	($2,271)	100.00%
	Other Sources & Uses	$0	($1,498,163)	($1,498,163)	$0	($1,498,163)	0.00%
Expenditures	Total	$0	$0	$0	$252,823	($252,823)	0.00%

Financial Report - Fund 36 - Capital Projects Fund (Timpanogos School District)

	FUNCTION DESCRIPTION	ORIGINAL BUDGET	YTD BUDGET ADJUSTMENTS	ADJUSTED BUDGET	RECEIPTS / EXPENDED	REMAINING BUDGET	% OF BUDGET
Expenditures	Instruction	$0	$20,000	$20,000	$0	$20,000	0.00%
	Technology Services	$0	$263,836	$263,836	$20,905	$242,931	7.92%
	Land Improvement	$0	$10,000,000	$10,000,000	$0	$10,000,000	0.00%
	Professional Services	$0	$0	$0	$2,000	($2,000)	100.00%
	Equipment Services	$0	$29,390	$29,390	$203	$29,187	0.69%
	Other Sources & Uses	$0	($10,313,226)	($10,313,226)	$0	($10,313,226)	0.00%
Expenditures	Total	$0	$0	$0	$23,108	($23,108)	0.00%

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

Account			Account Description	Budget	Encumbrance	Expenditures	Available
26.12.099.9000.2311.0110.000000.00			**Board Of Education**				
			Beginning Balance:	**$0.00**	**$0.00**	**$0.00**	**$0.00**
Budget Entries							
Date	**Reference**	**Batch**	**Description**				
12/05/2025	12998	26005023	SOUTH BOARD BUDGET TRFR TO FUN	42,000.00			
02/25/2026	13285	26007770	9000 rebudget correction	-20,045.00			
02/25/2026	13251	26007532	State and Local mid-year rebud	20,045.00			
03/31/2026	13416	26008771	TSD Budget Revisions 3.25.26	14,000.00			
			Total Budget Entries:	**$56,000.00**			
Payroll							
Date	**Reference**	**Batch**	**Description**				
12/18/2025	123125D1	26005519	Account Distri			-1,000.00	
12/31/2025	123125C1	26005638	2D - Dec CU1			1,000.00	
12/31/2025	123125A1	26005487	2B - Decemb			8,000.00	
01/30/2026	013026A1	26006449	2F - Jan All			9,698.66	
02/18/2026	021826D1	26007241	Account Distri			-1,698.66	
02/27/2026	022726A1	26007422	2L - February			8,000.00	
03/31/2026	033126A1	26008481	2Q - March All			8,000.00	
04/30/2026	043026A1	26009538	2U - April All			8,000.00	
05/22/2026	052226A1	26010377	2A - May All			8,000.00	
			Total Payroll:			**$48,000.00**	
			Ending Balance:	**$56,000.00**	**$0.00**	**$48,000.00**	**$8,000.00**
26.12.099.9000.2311.0220.000000.00			**Social Security**				
			Beginning Balance:	**$0.00**	**$0.00**	**$0.00**	**$0.00**
Budget Entries							
Date	**Reference**	**Batch**	**Description**				
12/05/2025	12998	26005023	SOUTH BOARD BUDGET TRFR TO FUN	3,213.00			
02/25/2026	13285	26007770	9000 rebudget correction	-1,494.00			
02/25/2026	13251	26007532	State and Local mid-year rebud	1,494.00			
03/31/2026	13416	26008771	TSD Budget Revisions 3.25.26	931.00			
			Total Budget Entries:	**$4,144.00**			
Payroll							
Date	**Reference**	**Batch**	**Description**				
12/18/2025	123125D1	26005519	Account Distri			-76.50	
12/31/2025	123125C1	26005638	2D - Dec CU1			76.52	
12/31/2025	123125A1	26005487	2B - Decemb			611.74	
01/30/2026	013026A1	26006449	2F - Jan All			702.14	
02/18/2026	021826D1	26007241	Account Distri			-129.96	
02/27/2026	022726A1	26007422	2L - February			591.96	
03/31/2026	033126A1	26008481	2Q - March All			591.97	
04/30/2026	043026A1	26009538	2U - April All			591.97	
05/22/2026	052226A1	26010377	2A - May All			591.97	
			Total Payroll:			**$3,551.81**	
			Ending Balance:	**$4,144.00**	**$0.00**	**$3,551.81**	**$592.19**

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

Account	Account Description	Budget	Encumbrance	Expenditures	Available
26.12.099.9000.2311.0230.000000.00	**Industrial Insurance**				
	Beginning Balance:	**$0.00**	**$0.00**	**$0.00**	**$0.00**

Budget Entries

Date	Reference	Batch	Description	Budget	Encumbrance	Expenditures	Available
12/05/2025	12998	26005023	SOUTH BOARD BUDGET TRFR TO FUN	105.00			
02/25/2026	13285	26007770	9000 rebudget correction	-48.00			
02/25/2026	13251	26007532	State and Local mid-year rebud	48.00			
03/31/2026	13444	26008845	New District - Salary Equitabi	-1.00			
03/31/2026	13416	26008771	TSD Budget Revisions 3.25.26	28.00			
03/31/2026	13454	26008919	Budget Adjustment - TSD	1.00			
			Total Budget Entries:	**$133.00**			

Payroll

Date	Reference	Batch	Description	Budget	Encumbrance	Expenditures	Available
12/18/2025	123125D1	26005519	Account Distri			-2.50	
12/31/2025	123125C1	26005638	2D - Dec CU1			1.89	
12/31/2025	123125A1	26005487	2B - Decemb			17.50	
01/30/2026	013026A1	26006449	2F - Jan All			24.26	
02/18/2026	021826D1	26007241	Account Distri			-4.24	
02/27/2026	022726A1	26007422	2L - February			20.02	
03/31/2026	033126A1	26008481	2Q - March All			20.02	
04/30/2026	043026A1	26009538	2U - April All			20.02	
05/22/2026	052226A1	26010377	2A - May All			20.02	
			Total Payroll:			**$116.99**	
			Ending Balance:	**$133.00**	**$0.00**	**$116.99**	**$16.01**

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

Account			Account Description		Budget	Encumbrance	Expenditures	Available
26.12.099.9000.2311.0240.000000.00			**Health & Accident Ins.**					
				Beginning Balance:	**$0.00**	**$0.00**	**$0.00**	**$0.00**
Budget Entries								
Date	**Reference**	**Batch**	**Description**					
12/05/2025	12998	26005023	SOUTH BOARD BUDGET TRFR TO FUN		87,500.00			
02/25/2026	13251	26007532	State and Local mid-year rebud		-70,275.00			
02/25/2026	13285	26007770	9000 rebudget correction		70,275.00			
03/31/2026	13416	26008771	TSD Budget Revisions 3.25.26		-54,580.00			
				Total Budget Entries:	**$32,920.00**			
Payroll								
Date	**Reference**	**Batch**	**Description**					
01/30/2026	013026A1	26006449	2F - Jan All				10,047.62	
02/27/2026	022726A1	26007422	2L - February				4,573.81	
03/31/2026	033126A1	26008481	2Q - March All				4,573.81	
04/30/2026	043026A1	26009538	2U - April All				4,573.81	
05/22/2026	052226A1	26010377	2A - May All				4,573.81	
				Total Payroll:			**$28,342.86**	
Journal Entries								
Date	**Reference**	**Batch**	**Description**					
04/30/2026	152925	26009867	OPEB Correction for Board Char				-1,050.00	
				Total Journal Entries:			**-$1,050.00**	
				Ending Balance:	**$32,920.00**	**$0.00**	**$27,292.86**	**$5,627.14**
26.12.099.9000.2311.0270.000000.00			**Disab, Life, Dep Life Ins**					
				Beginning Balance:	**$0.00**	**$0.00**	**$0.00**	**$0.00**
Budget Entries								
Date	**Reference**	**Batch**	**Description**					
12/05/2025	12998	26005023	SOUTH BOARD BUDGET TRFR TO FUN		882.00			
02/25/2026	13251	26007532	State and Local mid-year rebud		-861.00			
02/25/2026	13285	26007770	9000 rebudget correction		861.00			
03/31/2026	13416	26008771	TSD Budget Revisions 3.25.26		-840.00			
				Total Budget Entries:	**$42.00**			
Payroll								
Date	**Reference**	**Batch**	**Description**					
01/30/2026	013026A1	26006449	2F - Jan All				11.96	
02/27/2026	022726A1	26007422	2L - February				5.98	
03/31/2026	033126A1	26008481	2Q - March All				5.98	
04/30/2026	043026A1	26009538	2U - April All				5.98	
05/22/2026	052226A1	26010377	2A - May All				5.98	
				Total Payroll:			**$35.88**	
				Ending Balance:	**$42.00**	**$0.00**	**$35.88**	**$6.12**
1-92 Payroll Expenditures					**$93,239.00**	**$0.00**	**$78,997.54**	**$14,241.46**

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

Account	Account Description		Budget	Encumbrance	Expenditures	Available
26.12.099.9000.2311.0331.000000.00	**Contract Services**					
		Beginning Balance:	**$0.00**	**$0.00**	**$0.00**	**$0.00**

Budget Entries

Date	Reference	Batch	Description		Budget
03/31/2026	13416	26008771	TSD Budget Revisions 3.25.26		2,000.00
				Total Budget Entries:	**$2,000.00**

Payments

Date	Check/Claim	PO	Invoice	Batch	Vendor	Vendor Name	Description	Budget	Encumbrance	Expenditures	Available
04/02/2026	5100327307		3584	26008611	87466	UTAH SCHOOL BOARDS A	SUPERINTENDENT SEARCH COSTS			2,000.00	
							Total Payments:			**$2,000.00**	
							Ending Balance:	**$2,000.00**	**$0.00**	**$2,000.00**	**$0.00**

Account	Account Description		Budget	Encumbrance	Expenditures	Available
26.12.099.9000.2317.0333.000000.00	**Legal Fees**					
		Beginning Balance:	**$0.00**	**$0.00**	**$0.00**	**$0.00**

Budget Entries

Date	Reference	Batch	Description		Budget	Encumbrance	Expenditures	Available
12/05/2025	12998	26005023	SOUTH BOARD BUDGET TRFR TO FUN		75,000.00			
03/31/2026	13416	26008771	TSD Budget Revisions 3.25.26		-60,000.00			
				Total Budget Entries:	**$15,000.00**			
				Ending Balance:	**$15,000.00**	**$0.00**	**$0.00**	**$15,000.00**

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

Account	Account Description		Budget	Encumbrance	Expenditures	Available
26.12.099.9000.2311.0580.000000.00	**Mileage-Travel**					
		Beginning Balance:	**$0.00**	**$0.00**	**$0.00**	**$0.00**

Budget Entries

Date	Reference	Batch	Description	Budget
12/05/2025	12998	26005023	SOUTH BOARD BUDGET TRFR TO FUN	8,500.00
03/31/2026	13416	26008771	TSD Budget Revisions 3.25.26	-5,500.00
			Total Budget Entries:	**$3,000.00**

Payments

Date	Check/Claim	PO	Invoice	Batch	Vendor	Vendor Name	Description	Expenditures
03/12/2026	5100326474	MILEAGE	DS	26007893	999991	DAVID SMITH	SMITH MILEAGE JANUARY 2026	248.50
							Total Payments:	**$248.50**

	Budget	Encumbrance	Expenditures	Available
Ending Balance:	**$3,000.00**	**$0.00**	**$248.50**	**$2,751.50**

Account	Account Description		Budget	Encumbrance	Expenditures	Available
26.12.099.9000.2311.0581.000000.00	**Professional Development**					
		Beginning Balance:	**$0.00**	**$0.00**	**$0.00**	**$0.00**

Budget Entries

Date	Reference	Batch	Description	Budget
12/05/2025	12998	26005023	SOUTH BOARD BUDGET TRFR TO FUN	33,000.00
03/31/2026	13416	26008771	TSD Budget Revisions 3.25.26	-28,000.00
			Total Budget Entries:	**$5,000.00**

Payments

Date	Check/Claim	PO	Invoice	Batch	Vendor	Vendor Name	Description	Expenditures
12/11/2025	5100319988		12082025	26005081	87466	UTAH SCHOOL BOARDS A	USBA 2026 CONFERENCE REGISTRA.TIMPANOGOS	4,170.00
01/21/2026	5100322557		26006281	26006281	3589	LITTLE AMERICA HOTEL	USBE Conference	207.03
							Total Payments:	**$4,377.03**

	Budget	Encumbrance	Expenditures	Available
Ending Balance:	**$5,000.00**	**$0.00**	**$4,377.03**	**$622.97**

Account	Account Description		Budget	Encumbrance	Expenditures	Available
26.12.099.9000.2311.0610.000000.00	**Materials And Supplies**					
		Beginning Balance:	**$0.00**	**$0.00**	**$0.00**	**$0.00**

Budget Entries

Date	Reference	Batch	Description	Budget
12/05/2025	12998	26005023	SOUTH BOARD BUDGET TRFR TO FUN	12,000.00
			Total Budget Entries:	**$12,000.00**

Payments

Date	Check/Claim	PO	Invoice	Batch	Vendor	Vendor Name	Description	Expenditures
12/23/2025	5100320612		26006102	26006102	1815	AMAZON.COM	HDMI Live Stream Switcher - TIMP SD	325.00
12/23/2025	5100320612		26006102	26006102	1815	AMAZON.COM	3 Shure sound boundary mics-Timp SD	375.00
12/23/2025	5100320612		26006102	26006102	89	P-Card Vendor	timpsd.org domain reg - 5yrs Timp SD	102.95
12/23/2025	5100320612		26006102	26006102	1824	BEST BUY CO	Live Stream Discs - TimpSD	386.80
01/08/2026	5100321163	REIMB	GR	26005710	999996	GRACE REX	REX REIMB BROWNIES 1ST SCHOOL BOARD MTG	141.75
01/08/2026	5100321164	REIMB	MS	26005710	999996	MICHELE SORENSEN	SORENSEN REIMB BOARD SUPPLIES	120.95

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

Account	Account Description	Budget	Encumbrance	Expenditures	Available
26.12.099.9000.2311.0610.000000.00	**Materials And Supplies**				

Payments

Date	Check/Claim	PO	Invoice	Batch	Vendor	Vendor Name	Description	Expenditures
01/15/2026	5100322439	REIMB	JL	26005980	999996	JENNIFER LYMAN	LYMAN REIMB LUNCH FOR BOARD	72.66
01/21/2026	5100322557		26006281	26006281	88096	U S BANK	LAKE MOUNTAIN SUPPLIES	151.52
01/21/2026	5100322557		26006281	26006281	93996	WALMART STORES INC	Super Screening Com snacks	50.21
01/21/2026	5100322557		26006281	26006281	88096	U S BANK	OHS Thank you	73.46
01/21/2026	5100322557		26006281	26006281	88096	U S BANK	OHS Admin Thank you	19.79
01/22/2026	5100322712	121925	TIMP	26006274	4470	SHARI WARNICK	BRANDING/ LOGO DESIGN FOR TIMP SCH DIST	1,250.00
02/19/2026	5100325043	021726	TIMP	26007171	4470	SHARI WARNICK	#2 PYMT BRANDING/LOGO DESIGN FOR TIMP SD	1,250.00
02/19/2026	5100325045	ART	0217202	26007192	999996	ANNA DAVIS	TIMPANOGOS SCHOOL DIST CELEBRATION/ART	125.00
02/19/2026	5100325046	REIMB	MS	26007192	999996	MICHELE SORENSEN	TIMPANOGOS SCHOOL DIST CELEBRATION	141.81
02/23/2026	5100325135		26007366	26007366	88096	U S BANK	TIMP SCHOOL BOARD	1,309.18
02/23/2026	5100325135		26007366	26007366	2105	COSTA VIDA	Board Meals	78.05
02/23/2026	5100325135		26007366	26007366	10830	BIG FAT DESIGN	SWAG	1,645.99
02/23/2026	5100325135		26007366	26007366	88096	U S BANK	Board name plates	82.80
03/23/2026	5100326986		26009157	26009157	1815	AMAZON.COM	Canon Scanner, Dymo	246.49
03/23/2026	5100326986		26009157	26009157	4502	CDW GOVERNMENT LLC	HPE 27 GB LED BACKLIGHT COMPUTER MONITOR	439.70
03/23/2026	5100326986		26009157	26009157	1815	AMAZON.COM	HP USB-C Dock	97.00
03/23/2026	5100326986		26008402	26008402	1815	AMAZON.COM	LAPTOP CASE- JASON- TSD	15.19
03/23/2026	5100326986		26008402	26008402	1815	AMAZON.COM	LAPTOP CASE- KAREN- TSD	15.19
03/23/2026	5100326986		26008402	26008402	1815	AMAZON.COM	THUNDERBOLT DOC FOR NOTEBOOK- TSD	248.50
03/23/2026	5100326986		26008402	26008402	1815	AMAZON.COM	LAPTOP SLEEVE- TSD	20.99
03/23/2026	5100326986		26008402	26008402	10830	BIG FAT DESIGN	TSD Long Sleeve T-Shirts (300)	2,451.02
03/23/2026	5100326986		26008402	26008402	10830	BIG FAT DESIGN	Tax Refund	-165.02
03/23/2026	5100326986		26008402	26008402	1815	AMAZON.COM	BINDER TABS- KAREN- TSD	3.90
03/23/2026	5100326986		26008402	26008402	283	CAFE RIO	BOARD MEETING DINNER- TSD	252.88
03/23/2026	5100326986		26008402	26008402	2105	COSTA VIDA	LUNCH- INTERVIEWS TSD	32.86
03/23/2026	5100326986		26008402	26008402	68	DOLLAR TREE	MISC OFFICE SUPPLIES- TSD	39.25
03/23/2026	5100326986		26008402	26008402	1815	AMAZON.COM	LAPTOP SLEEVE- JASON- TSD	9.95
03/23/2026	5100326986		26008402	26008402	1815	AMAZON.COM	PLAUD AI VOICE RECORDER- TSD	143.10
03/23/2026	5100326986		26008402	26008402	1815	AMAZON.COM	MAT & MONITOR STANDS X2- TSD	149.66
03/23/2026	5100326986			26008402			CREDIT FOR CHAIR MAT RETURN- TSD	-56.69
03/23/2026	5100326986		26008402	26008402	1815	AMAZON.COM	CREDIT FOR LAPTOP CASE- TSD	-9.95
04/21/2026	5100328375		26009346	26009346	89	P-Card Vendor	Parade Entrance Fee- Vineyard City	25.00
04/21/2026	5100328375		26009346	26009346	89	P-Card Vendor	Parade Service Fee- Vineyard City	0.75
04/21/2026	5100328375		26009346	26009346	89	P-Card Vendor	PLAUD MTHLY SUBSCRIPTION	232.08

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

Account	Account Description	Budget	Encumbrance	Expenditures	Available
26.12.099.9000.2311.0610.000000.00	**Materials And Supplies**				

Payments

Date	Check/Claim	PO	Invoice	Batch	Vendor	Vendor Name	Description	Expenditures
04/21/2026	5100328375		26009346	26009346	2105	COSTA VIDA	LUNCHES FOR INTERVIEWS	20.58
04/21/2026	5100328375		26009346	26009346	22784	COSTCO/SCHOOLS	SCHOOL VISIT GIFTS	303.33
04/21/2026	5100328375		26009346	26009346	22784	COSTCO/SCHOOLS	MISC SUPPLIES	42.77
04/21/2026	5100328375		26009346	26009346	1815	AMAZON.COM	MONITOR STAND RETURN CRDT	-18.14
04/21/2026	5100328375		26009346	26009346	1815	AMAZON.COM	MISC OFFICE SUPPLIES	22.98
04/21/2026	5100328375		26009346	26009346	1815	AMAZON.COM	MISC OFFICE SUPPLIES	63.14
04/21/2026	5100328375		26009346	26009346	1815	AMAZON.COM	MISC OFFICE SUPPLIES	3.39
04/21/2026	5100328375		26009346	26009346	89	P-Card Vendor	AI MONTHLY SUBSCRIPTION	21.49
04/21/2026	5100328375		26010300	26010300	88096	U S BANK	TIMP SD Board Meeting Dinner	245.95
04/21/2026	5100328375		26010300	26010300	88096	U S BANK	Timp SD Board Meeting Dinner	107.49
04/21/2026	5100328375		26010300	26010300	88096	U S BANK	Rolls for Timp SD Board Meeting Dinner	7.98
							Total Payments:	**$12,715.73**

Journal Entries

Date	Reference	Batch	Description	Budget	Encumbrance	Expenditures	Available
02/10/2026	149154	26006961	85507 - Timpanogos School Dist			157.67	
02/23/2026	149569	26007435	85823 - Timpanogos School Dist			364.22	
02/28/2026	150314	26007876	Walmart - LM Supplies			-151.52	
03/03/2026	150054	26007719	TimpSD Orem HS Prostart			180.90	
03/13/2026	153288	26008127	089-S - ES-205091-COMPUTER SUP			19.89	
04/02/2026	151802	26008855	91585 - Timpanogos District Vi			278.92	
04/14/2026	151894	26009102	WRONG ACCT TSD TO TSD FOR DOMA			-102.95	
05/12/2026	153454	26010121	95601 - Timpanogos District Vi			122.76	
05/13/2026	155485	26010231	089-S - ES-188400-TAPE DISPENS			12.45	
05/26/2026	153988	26010597	1246 - PAPER REAMS			25.00	
			Total Journal Entries:			**$907.34**	
			Ending Balance:	**$12,000.00**	**$0.00**	**$13,623.07**	**-$1,623.07**

Account	Account Description	Budget	Encumbrance	Expenditures	Available
26.12.099.9000.2311.0610.000000.27	**Unallocated Funding**				
	Beginning Balance:	**$0.00**	**$0.00**	**$0.00**	**$0.00**

Budget Entries

Date	Reference	Batch	Description	Budget	Encumbrance	Expenditures	Available
12/05/2025	12998	26005023	SOUTH BOARD BUDGET TRFR TO FUN	999,920.00			
03/31/2026	13416	26008771	TSD Budget Revisions 3.25.26	41,798.00			
03/31/2026	13454	26008919	Budget Adjustment - TSD	98,542.00			
			Total Budget Entries:	**$1,140,260.00**			
			Ending Balance:	**$1,140,260.00**	**$0.00**	**$0.00**	**$1,140,260.00**

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

Account	Account Description		Budget	Encumbrance	Expenditures	Available
26.12.099.9000.2311.0616.000000.00	**Printing**					
		Beginning Balance:	**$0.00**	**$0.00**	**$0.00**	**$0.00**

Budget Entries

Date	Reference	Batch	Description	Budget
12/05/2025	12998	26005023	SOUTH BOARD BUDGET TRFR TO FUN	2,500.00
			Total Budget Entries:	**$2,500.00**

	Budget	Encumbrance	Expenditures	Available
Ending Balance:	**$2,500.00**	**$0.00**	**$0.00**	**$2,500.00**

Account	Account Description		Budget	Encumbrance	Expenditures	Available
26.12.099.9000.2311.0635.000000.00	**District Food Exp**					
		Beginning Balance:	**$0.00**	**$0.00**	**$0.00**	**$0.00**

Budget Entries

Date	Reference	Batch	Description	Budget
03/31/2026	13416	26008771	TSD Budget Revisions 3.25.26	2,000.00
			Total Budget Entries:	**$2,000.00**

Payments

Date	Check/Claim	PO	Invoice	Batch	Vendor	Vendor Name	Description	Expenditures
02/23/2026	5100325135		26007366	26007366	2105	COSTA VIDA	Board Meals	70.50
02/23/2026	5100325135		26007366	26007366	1443	DOMINO'S PIZZA	Board Meals - Interviews	20.97
02/23/2026	5100325135		26007366	26007366	1443	DOMINO'S PIZZA	Board Meals	41.94
02/23/2026	5100325135		26007366	26007366	3468	LITTLE CAESAR FUNDRAIS	TSD Celebration	69.67
							Total Payments:	**$203.08**

	Budget	Encumbrance	Expenditures	Available
Ending Balance:	**$2,000.00**	**$0.00**	**$203.08**	**$1,796.92**

Account	Account Description		Budget	Encumbrance	Expenditures	Available
26.12.099.9000.2311.0650.000000.00	**Computer Equipment**					
		Beginning Balance:	**$0.00**	**$0.00**	**$0.00**	**$0.00**

Budget Entries

Date	Reference	Batch	Description	Budget
03/31/2026	13416	26008771	TSD Budget Revisions 3.25.26	25,000.00
			Total Budget Entries:	**$25,000.00**

	Budget	Encumbrance	Expenditures	Available
Ending Balance:	**$25,000.00**	**$0.00**	**$0.00**	**$25,000.00**

Account	Account Description		Budget	Encumbrance	Expenditures	Available
26.12.099.9000.2311.0670.000000.00	**Computer Software**					
		Beginning Balance:	**$0.00**	**$0.00**	**$0.00**	**$0.00**

Budget Entries

Date	Reference	Batch	Description	Budget
03/31/2026	13416	26008771	TSD Budget Revisions 3.25.26	70.00
			Total Budget Entries:	**$70.00**

Payments

Date	Check/Claim	PO	Invoice	Batch	Vendor	Vendor Name	Description	Expenditures
02/23/2026	5100325135		26008126	26008126	89	P-Card Vendor	Domain registration	69.57
							Total Payments:	**$69.57**

Journal Entries

Date	Reference	Batch	Description	Expenditures
04/14/2026	151894	26009102	WRONG ACCT TSD TO TSD FOR DOMA	-69.57
			Total Journal Entries:	**-$69.57**

	Budget	Encumbrance	Expenditures	Available
Ending Balance:	**$70.00**	**$0.00**	**$0.00**	**$70.00**

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

Account	Account Description		Budget	Encumbrance	Expenditures	Available
26.12.099.9000.2311.0810.000000.00	**Professional Dues**					
		Beginning Balance:	**$0.00**	**$0.00**	**$0.00**	**$0.00**

Budget Entries

Date	Reference	Batch	Description	Budget
12/05/2025	12998	26005023	SOUTH BOARD BUDGET TRFR TO FUN	60,000.00
03/31/2026	13416	26008771	TSD Budget Revisions 3.25.26	-58,500.00
			Total Budget Entries:	**$1,500.00**

Payments

Date	Check/Claim	PO	Invoice	Batch	Vendor	Vendor Name	Description	Budget	Encumbrance	Expenditures	Available
01/08/2026	5100321106		3572	26005675	87466	UTAH SCHOOL BOARDS A	SCHOOL BOARD ASSOC DUES JAN '26-JUNE '26			1,500.00	
							Total Payments:			**$1,500.00**	
							Ending Balance:	**$1,500.00**	**$0.00**	**$1,500.00**	**$0.00**

	Budget	Encumbrance	Expenditures	Available
2-91 Nonpayroll Expenditures	**$1,208,330.00**	**$0.00**	**$21,951.68**	**$1,186,378.32**
2-EXP Total Expenditures & Other Uses	**$1,301,569.00**	**$0.00**	**$100,949.22**	**$1,200,619.78**
Net (Income)/Loss	**$1,301,569.00**	**$0.00**	**$100,949.22**	**$1,200,619.78**

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

Account	Account Description		Budget	Encumbrance	Expenditures	Available
26.12.099.9001.2321.0112.000000.00	**Superintendent**					
		Beginning Balance:	**$0.00**	**$0.00**	**$0.00**	**$0.00**

Budget Entries

Date	Reference	Batch	Description	Budget	Encumbrance	Expenditures	Available
03/31/2026	13454	26008919	Budget Adjustment - TSD	-91,316.00			
03/31/2026	13416	26008771	TSD Budget Revisions 3.25.26	120,000.00			
03/31/2026	13444	26008845	New District - Salary Equitabi	91,316.00			
			Total Budget Entries:	**$120,000.00**			

Payroll

Date	Reference	Batch	Description	Budget	Encumbrance	Expenditures	Available
02/27/2026	022726C1	26007774	2N - Feb CU1			24,000.00	
03/31/2026	033126A1	26008481	2Q - March All			24,000.00	
04/30/2026	043026A1	26009538	2U - April All			24,000.00	
05/22/2026	052226A1	26010377	2A - May All			24,000.00	
			Total Payroll:			**$96,000.00**	
			Ending Balance:	**$120,000.00**	**$0.00**	**$96,000.00**	**$24,000.00**

Account	Account Description		Budget	Encumbrance	Expenditures	Available
26.12.099.9001.2321.0152.000000.00	**Secretarial Salaries**					
		Beginning Balance:	**$0.00**	**$0.00**	**$0.00**	**$0.00**

Budget Entries

Date	Reference	Batch	Description	Budget	Encumbrance	Expenditures	Available
03/31/2026	13416	26008771	TSD Budget Revisions 3.25.26	31,662.00			
			Total Budget Entries:	**$31,662.00**			

Payroll

Date	Reference	Batch	Description	Budget	Encumbrance	Expenditures	Available
03/31/2026	033126A1	26008481	2Q - March All			8,582.09	
04/30/2026	043026A1	26009538	2U - April All			7,693.33	
05/22/2026	052226A1	26010377	2A - May All			7,663.33	
			Total Payroll:			**$23,938.75**	
			Ending Balance:	**$31,662.00**	**$0.00**	**$23,938.75**	**$7,723.25**

Account	Account Description		Budget	Encumbrance	Expenditures	Available
26.12.099.9001.2321.0157.000000.00	**Hourly Office Assistants**					
		Beginning Balance:	**$0.00**	**$0.00**	**$0.00**	**$0.00**

Budget Entries

Date	Reference	Batch	Description	Budget	Encumbrance	Expenditures	Available
03/31/2026	13416	26008771	TSD Budget Revisions 3.25.26	1,800.00			
			Total Budget Entries:	**$1,800.00**			

Payroll

Date	Reference	Batch	Description	Budget	Encumbrance	Expenditures	Available
02/28/2026	030626D2	26007853	Acct Distributi			772.49	
			Total Payroll:			**$772.49**	
			Ending Balance:	**$1,800.00**	**$0.00**	**$772.49**	**$1,027.51**

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

Account			Account Description	Budget	Encumbrance	Expenditures	Available
26.12.099.9001.2321.0210.000000.00			**State Retirement**				
			Beginning Balance:	**$0.00**	**$0.00**	**$0.00**	**$0.00**
Budget Entries							
Date	**Reference**	**Batch**	**Description**				
03/31/2026	13416	26008771	TSD Budget Revisions 3.25.26	7,000.00			
			Total Budget Entries:	**$7,000.00**			
Payroll							
Date	**Reference**	**Batch**	**Description**				
02/27/2026	022726A1	26007422	2L - February			153.19	
02/28/2026	030626D2	26007853	Acct Distributi				
03/31/2026	033126A1	26008481	2Q - March All			1,947.27	
04/30/2026	043026A1	26009538	2U - April All			1,745.62	
05/22/2026	052226A1	26010377	2A - May All			1,738.81	
			Total Payroll:			**$5,584.89**	
			Ending Balance:	**$7,000.00**	**$0.00**	**$5,584.89**	**$1,415.11**
26.12.099.9001.2321.0220.000000.00			**Social Security**				
			Beginning Balance:	**$0.00**	**$0.00**	**$0.00**	**$0.00**
Budget Entries							
Date	**Reference**	**Batch**	**Description**				
03/31/2026	13454	26008919	Budget Adjustment - TSD	-6,986.00			
03/31/2026	13416	26008771	TSD Budget Revisions 3.25.26	11,515.00			
03/31/2026	13444	26008845	New District - Salary Equitabi	6,986.00			
			Total Budget Entries:	**$11,515.00**			
Payroll							
Date	**Reference**	**Batch**	**Description**				
02/27/2026	022726C1	26007774	2N - Feb CU1			1,836.00	
02/27/2026	022726A1	26007422	2L - February			57.60	
02/28/2026	030626D2	26007853	Acct Distributi				
03/31/2026	033126A1	26008481	2Q - March All			2,472.58	
04/30/2026	043026A1	26009538	2U - April All			2,406.57	
05/22/2026	052226A1	26010377	2A - May All			2,404.27	
			Total Payroll:			**$9,177.02**	
			Ending Balance:	**$11,515.00**	**$0.00**	**$9,177.02**	**$2,337.98**

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

Account	Account Description		Budget	Encumbrance	Expenditures	Available
26.12.099.9001.2321.0230.000000.00	**Industrial Insurance**					
		Beginning Balance:	**$0.00**	**$0.00**	**$0.00**	**$0.00**

Budget Entries

Date	Reference	Batch	Description	Budget	Encumbrance	Expenditures	Available
03/31/2026	13454	26008919	Budget Adjustment - TSD	-228.00			
03/31/2026	13416	26008771	TSD Budget Revisions 3.25.26	384.00			
03/31/2026	13444	26008845	New District - Salary Equitabi	228.00			
			Total Budget Entries:	**$384.00**			

Payroll

Date	Reference	Batch	Description	Budget	Encumbrance	Expenditures	Available
02/27/2026	022726C1	26007774	2N - Feb CU1			60.00	
02/27/2026	022726A1	26007422	2L - February			1.93	
02/28/2026	030626D2	26007853	Acct Distributi				
03/31/2026	033126A1	26008481	2Q - March All			81.46	
04/30/2026	043026A1	26009538	2U - April All			79.23	
05/22/2026	052226A1	26010377	2A - May All			79.16	
			Total Payroll:			**$301.78**	
			Ending Balance:	**$384.00**	**$0.00**	**$301.78**	**$82.22**

Account	Account Description		Budget	Encumbrance	Expenditures	Available
26.12.099.9001.2321.0240.000000.00	**Health & Accident Ins.**					
		Beginning Balance:	**$0.00**	**$0.00**	**$0.00**	**$0.00**

Budget Entries

Date	Reference	Batch	Description	Budget	Encumbrance	Expenditures	Available
03/31/2026	13416	26008771	TSD Budget Revisions 3.25.26	6,380.00			
			Total Budget Entries:	**$6,380.00**			

Payroll

Date	Reference	Batch	Description	Budget	Encumbrance	Expenditures	Available
03/31/2026	033126A1	26008481	2Q - March All			1,957.13	
04/30/2026	043026A1	26009538	2U - April All			1,745.23	
05/22/2026	052226A1	26010377	2A - May All			1,745.23	
			Total Payroll:			**$5,447.59**	
			Ending Balance:	**$6,380.00**	**$0.00**	**$5,447.59**	**$932.41**

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

Account	Account Description		Budget	Encumbrance	Expenditures	Available
26.12.099.9001.2321.0270.000000.00	**Disab, Life, Dep Life Ins**					
		Beginning Balance:	**$0.00**	**$0.00**	**$0.00**	**$0.00**

Budget Entries

Date	Reference	Batch	Description	Budget	Encumbrance	Expenditures	Available
03/31/2026	13454	26008919	Budget Adjustment - TSD	-13.00			
03/31/2026	13444	26008845	New District - Salary Equitabi	13.00			
03/31/2026	13416	26008771	TSD Budget Revisions 3.25.26	92.00			
			Total Budget Entries:	**$92.00**			

Payroll

Date	Reference	Batch	Description	Budget	Encumbrance	Expenditures	Available
03/31/2026	033126A1	26008481	2Q - March All			25.81	
04/30/2026	043026A1	26009538	2U - April All			23.02	
05/22/2026	052226A1	26010377	2A - May All			23.02	
			Total Payroll:			**$71.85**	
			Ending Balance:	**$92.00**	**$0.00**	**$71.85**	**$20.15**

	Budget	Encumbrance	Expenditures	Available
1-92 Payroll Expenditures	**$178,833.00**	**$0.00**	**$141,294.37**	**$37,538.63**

Account	Account Description		Budget	Encumbrance	Expenditures	Available
26.12.099.9001.2321.0580.000000.00	**Mileage-Travel**					
		Beginning Balance:	**$0.00**	**$0.00**	**$0.00**	**$0.00**

Budget Entries

Date	Reference	Batch	Description	Budget	Encumbrance	Expenditures	Available
03/31/2026	13416	26008771	TSD Budget Revisions 3.25.26	1,000.00			
			Total Budget Entries:	**$1,000.00**			
			Ending Balance:	**$1,000.00**	**$0.00**	**$0.00**	**$1,000.00**

Account	Account Description		Budget	Encumbrance	Expenditures	Available
26.12.099.9001.2321.0610.000000.00	**Materials And Supplies**					
		Beginning Balance:	**$0.00**	**$0.00**	**$0.00**	**$0.00**

Budget Entries

Date	Reference	Batch	Description	Budget	Encumbrance	Expenditures	Available
03/31/2026	13416	26008771	TSD Budget Revisions 3.25.26	5,000.00			
			Total Budget Entries:	**$5,000.00**			

Payments

Date	Check/Claim	PO	Invoice	Batch	Vendor	Vendor Name	Description	Expenditures
05/07/2026	5100329548	2026	SUMMER	26009950	91097	UTAH SCHOOL SUPERINTE	USSA 2026 SUMMER CONFERENCE TIMPANOGOS	225.00
							Total Payments:	**$225.00**

Payroll

Date	Reference	Batch	Description	Budget	Encumbrance	Expenditures	Available
02/27/2026	022726A1	26007422	2L - February			772.49	
02/28/2026	030626D2	26007853	Acct Distributi			-772.49	
			Total Payroll:			**$0.00**	
			Ending Balance:	**$5,000.00**	**$0.00**	**$225.00**	**$4,775.00**

	Budget	Encumbrance	Expenditures	Available
2-91 Nonpayroll Expenditures	**$6,000.00**	**$0.00**	**$225.00**	**$5,775.00**
2-EXP Total Expenditures & Other Uses	**$184,833.00**	**$0.00**	**$141,519.37**	**$43,313.63**
Net (Income)/Loss	**$184,833.00**	**$0.00**	**$141,519.37**	**$43,313.63**

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

Account	Account Description		Budget	Encumbrance	Expenditures	Available
26.12.099.9002.2510.0113.000000.00	**Business Administrator**					
		Beginning Balance:	**$0.00**	**$0.00**	**$0.00**	**$0.00**

Budget Entries

Date	Reference	Batch	Description		Budget	Encumbrance	Expenditures	Available
03/31/2026	13416	26008771	TSD Budget Revisions 3.25.26		4,220.00			
				Total Budget Entries:	**$4,220.00**			

Payroll

Date	Reference	Batch	Description		Budget	Encumbrance	Expenditures	Available
03/31/2026	033126A1	26008481	2Q - March All				1,055.00	
04/30/2026	043026A1	26009538	2U - April All				1,055.00	
05/22/2026	052226A1	26010377	2A - May All				1,055.00	
				Total Payroll:			**$3,165.00**	
				Ending Balance:	**$4,220.00**	**$0.00**	**$3,165.00**	**$1,055.00**

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

Account	Account Description		Budget	Encumbrance	Expenditures	Available
26.12.099.9002.2510.0210.000000.00	**State Retirement**					
		Beginning Balance:	**$0.00**	**$0.00**	**$0.00**	**$0.00**

Budget Entries

Date	Reference	Batch	Description		Budget	Encumbrance	Expenditures	Available
03/31/2026	13416	26008771	TSD Budget Revisions 3.25.26		803.00			
				Total Budget Entries:	**$803.00**			

Payroll

Date	Reference	Batch	Description		Budget	Encumbrance	Expenditures	Available
03/31/2026	033126A1	26008481	2Q - March All				209.21	
04/30/2026	043026A1	26009538	2U - April All				209.21	
05/22/2026	052226A1	26010377	2A - May All				209.21	
				Total Payroll:			**$627.63**	
				Ending Balance:	**$803.00**	**$0.00**	**$627.63**	**$175.37**

Account	Account Description		Budget	Encumbrance	Expenditures	Available
26.12.099.9002.2510.0220.000000.00	**Social Security**					
		Beginning Balance:	**$0.00**	**$0.00**	**$0.00**	**$0.00**

Budget Entries

Date	Reference	Batch	Description		Budget	Encumbrance	Expenditures	Available
03/31/2026	13416	26008771	TSD Budget Revisions 3.25.26		323.00			
				Total Budget Entries:	**$323.00**			

Payroll

Date	Reference	Batch	Description		Budget	Encumbrance	Expenditures	Available
03/31/2026	033126A1	26008481	2Q - March All				79.68	
04/30/2026	043026A1	26009538	2U - April All				79.68	
05/22/2026	052226A1	26010377	2A - May All				79.68	
				Total Payroll:			**$239.04**	
				Ending Balance:	**$323.00**	**$0.00**	**$239.04**	**$83.96**

Account	Account Description		Budget	Encumbrance	Expenditures	Available
26.12.099.9002.2510.0230.000000.00	**Industrial Insurance**					
		Beginning Balance:	**$0.00**	**$0.00**	**$0.00**	**$0.00**

Budget Entries

Date	Reference	Batch	Description		Budget	Encumbrance	Expenditures	Available
03/31/2026	13416	26008771	TSD Budget Revisions 3.25.26		11.00			
				Total Budget Entries:	**$11.00**			

Payroll

Date	Reference	Batch	Description		Budget	Encumbrance	Expenditures	Available
03/31/2026	033126A1	26008481	2Q - March All				2.64	
04/30/2026	043026A1	26009538	2U - April All				2.64	
05/22/2026	052226A1	26010377	2A - May All				2.64	
				Total Payroll:			**$7.92**	
				Ending Balance:	**$11.00**	**$0.00**	**$7.92**	**$3.08**

	Budget	Encumbrance	Expenditures	Available
1-92 Payroll Expenditures	**$5,357.00**	**$0.00**	**$4,039.59**	**$1,317.41**

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

Account	Account Description	Budget	Encumbrance	Expenditures	Available

26.12.099.9002.2510.0580.000000.00 **Mileage-Travel**

	Budget	Encumbrance	Expenditures	Available
Beginning Balance:	**$0.00**	**$0.00**	**$0.00**	**$0.00**

Budget Entries

Date	Reference	Batch	Description	Budget
03/31/2026	13416	26008771	TSD Budget Revisions 3.25.26	750.00
			Total Budget Entries:	**$750.00**

Payments

Date	Check/Claim	PO	Invoice	Batch	Vendor	Vendor Name	Description	Budget	Encumbrance	Expenditures	Available
04/30/2026	5100328883		00349982618	26092618	999991	JASON SUNDBERG	Mileage Reimbursement for 034998			418.32	
							Total Payments:			**$418.32**	
							Ending Balance:	**$750.00**	**$0.00**	**$418.32**	**$331.68**

26.12.099.9002.2510.0610.000000.00 **Materials And Supplies**

	Budget	Encumbrance	Expenditures	Available
Beginning Balance:	**$0.00**	**$0.00**	**$0.00**	**$0.00**

Budget Entries

Date	Reference	Batch	Description	Budget
03/31/2026	13416	26008771	TSD Budget Revisions 3.25.26	1,500.00
			Total Budget Entries:	**$1,500.00**

Payments

Date	Check/Claim	PO	Invoice	Batch	Vendor	Vendor Name	Description	Budget	Encumbrance	Expenditures	Available
03/23/2026	5100326986		26008402	26008402	1815	AMAZON.COM	LAPTOP CASE- RETURNED- CREDIT			-15.19	
03/23/2026	5100326986		26008402	26008402	1815	AMAZON.COM	LAPTOP CASE- RETURN CREDIT			-15.19	
04/21/2026	5100328375		26009346	26009346	1815	AMAZON.COM	Credit for return			-248.50	
							Total Payments:			**-$278.88**	
							Ending Balance:	**$1,500.00**	**$0.00**	**-$278.88**	**$1,778.88**

26.12.099.9002.2510.0616.000000.00 **Printing**

	Budget	Encumbrance	Expenditures	Available
Beginning Balance:	**$0.00**	**$0.00**	**$0.00**	**$0.00**

Budget Entries

Date	Reference	Batch	Description	Budget	Encumbrance	Expenditures	Available
03/31/2026	13416	26008771	TSD Budget Revisions 3.25.26	250.00			
			Total Budget Entries:	**$250.00**			
			Ending Balance:	**$250.00**	**$0.00**	**$0.00**	**$250.00**

	Budget	Encumbrance	Expenditures	Available
2-91 Nonpayroll Expenditures	**$2,500.00**	**$0.00**	**$139.44**	**$2,360.56**
2-EXP Total Expenditures & Other Uses	**$7,857.00**	**$0.00**	**$4,179.03**	**$3,677.97**
Net (Income)/Loss	**$7,857.00**	**$0.00**	**$4,179.03**	**$3,677.97**

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

Account	Account Description		Budget	Encumbrance	Expenditures	Available
26.12.099.9035.2580.0158.000000.00	**Hourly Technician**					
		Beginning Balance:	**$0.00**	**$0.00**	**$0.00**	**$0.00**

Budget Entries

Date	Reference	Batch	Description	Budget	Encumbrance	Expenditures	Available
03/31/2026	13416	26008771	TSD Budget Revisions 3.25.26	3,028.00			
			Total Budget Entries:	**$3,028.00**			

Payroll

Date	Reference	Batch	Description	Budget	Encumbrance	Expenditures	Available
01/30/2026	013026A1	26006449	2F - Jan All			861.03	
02/27/2026	022726A1	26007422	2L - February			436.81	
03/31/2026	033126C1	26008901	2S - March C			209.36	
03/31/2026	033126A1	26008481	2Q - March All			1,153.47	
04/30/2026	043026A1	26009538	2U - April All			1,350.40	
05/22/2026	052226A1	26010377	2A - May All			489.25	
05/26/2026	052626D1	26010598	Account Distri			274.79	
			Total Payroll:			**$4,775.11**	
			Ending Balance:	**$3,028.00**	**$0.00**	**$4,775.11**	**-$1,747.11**

Account	Account Description		Budget	Encumbrance	Expenditures	Available
26.12.099.9035.2580.0210.000000.00	**State Retirement**					
		Beginning Balance:	**$0.00**	**$0.00**	**$0.00**	**$0.00**

Budget Entries

Date	Reference	Batch	Description	Budget	Encumbrance	Expenditures	Available
03/31/2026	13416	26008771	TSD Budget Revisions 3.25.26	651.00			
			Total Budget Entries:	**$651.00**			

Payroll

Date	Reference	Batch	Description	Budget	Encumbrance	Expenditures	Available
01/30/2026	013026A1	26006449	2F - Jan All			184.46	
02/27/2026	022726A1	26007422	2L - February			94.63	
03/31/2026	033126C1	26008901	2S - March C			47.50	
03/31/2026	033126A1	26008481	2Q - March All			252.74	
04/30/2026	043026A1	26009538	2U - April All			292.95	
05/22/2026	052226A1	26010377	2A - May All			111.01	
05/26/2026	052626D1	26010598	Account Distri			58.08	
			Total Payroll:			**$1,041.37**	
			Ending Balance:	**$651.00**	**$0.00**	**$1,041.37**	**-$390.37**

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

Account			Account Description		Budget	Encumbrance	Expenditures	Available
26.12.099.9035.2580.0220.000000.00			**Social Security**					
				Beginning Balance:	**$0.00**	**$0.00**	**$0.00**	**$0.00**
Budget Entries								
Date	**Reference**	**Batch**	**Description**					
03/31/2026	13416	26008771	TSD Budget Revisions 3.25.26		217.00			
				Total Budget Entries:	**$217.00**			
Payroll								
Date	**Reference**	**Batch**	**Description**					
01/30/2026	013026A1	26006449	2F - Jan All				61.38	
02/27/2026	022726A1	26007422	2L - February				31.41	
03/31/2026	033126C1	26008901	2S - March C				16.02	
03/31/2026	033126A1	26008481	2Q - March All				83.28	
04/30/2026	043026A1	26009538	2U - April All				97.57	
05/22/2026	052226A1	26010377	2A - May All				36.12	
05/26/2026	052626D1	26010598	Account Distri				21.02	
				Total Payroll:			**$346.80**	
				Ending Balance:	**$217.00**	**$0.00**	**$346.80**	**-$129.80**
26.12.099.9035.2580.0230.000000.00			**Industrial Insurance**					
				Beginning Balance:	**$0.00**	**$0.00**	**$0.00**	**$0.00**
Budget Entries								
Date	**Reference**	**Batch**	**Description**					
03/31/2026	13416	26008771	TSD Budget Revisions 3.25.26		8.00			
				Total Budget Entries:	**$8.00**			
Payroll								
Date	**Reference**	**Batch**	**Description**					
01/30/2026	013026A1	26006449	2F - Jan All				2.16	
02/27/2026	022726A1	26007422	2L - February				1.09	
03/31/2026	033126C1	26008901	2S - March C				0.52	
03/31/2026	033126A1	26008481	2Q - March All				2.88	
04/30/2026	043026A1	26009538	2U - April All				3.38	
05/22/2026	052226A1	26010377	2A - May All				1.22	
05/26/2026	052626D1	26010598	Account Distri				0.69	
				Total Payroll:			**$11.94**	
				Ending Balance:	**$8.00**	**$0.00**	**$11.94**	**-$3.94**
1-92 Payroll Expenditures					**$3,904.00**	**$0.00**	**$6,175.22**	**-$2,271.22**
2-EXP Total Expenditures & Other Uses					**$3,904.00**	**$0.00**	**$6,175.22**	**-$2,271.22**
Net (Income)/Loss					**$3,904.00**	**$0.00**	**$6,175.22**	**-$2,271.22**

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

Account	Account Description		Budget	Encumbrance	Expenditures	Available
26.36.080.9035.1000.0650.000000.00	**School Computer Rotation**					
		Beginning Balance:	**$0.00**	**$0.00**	**$0.00**	**$0.00**

Budget Entries

Date	Reference	Batch	Description		Budget	Encumbrance	Expenditures	Available
03/31/2026	13441	26008834	Technology New District Budget		20,000.00			
				Total Budget Entries:	**$20,000.00**			
				Ending Balance:	**$20,000.00**	**$0.00**	**$0.00**	**$20,000.00**

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

Account	Account Description		Budget	Encumbrance	Expenditures	Available
26.36.080.9035.2580.0670.000000.00	**Software - Network**					
		Beginning Balance:	**$0.00**	**$0.00**	**$0.00**	**$0.00**

Budget Entries

Date	Reference	Batch	Description	Budget
03/31/2026	13441	26008834	Technology New District Budget	164,836.00
			Total Budget Entries:	**$164,836.00**

Payments

Date	Check/Claim	PO	Invoice	Batch	Vendor	Vendor Name	Description	Expenditures
03/23/2026	5100326986		26009157	26009157	88096	U S BANK	TSD - HPE Server management - 3yr	2,086.00
03/23/2026	5100326986		26009157	26009157	88096	U S BANK	TSD-New Duo setup 3/19/26-3/18/27	2,295.00
04/21/2026	5100328375		26010300	26010300	92170	VALCOM	Ecostruxure Data Center Subscription 3yr	4,206.90
04/21/2026	5100328375		26010300	26010300	9472	AUTOMOX INC	Server firmware updating software	1,289.40
05/14/2026	5100329787	26001720	INV-09040	26010199	7111	IDENTITY AUTOMATION, LP	RapidIdentity Cloud Sandbox RID-C-SNDBOX	8,333.33
							Total Payments:	**$18,210.63**

Journal Entries

Date	Reference	Batch	Description	Expenditures
04/07/2026	151878	26008959	ASD SOFTWARE NETWRK TO TSD SOF	2,694.00
			Total Journal Entries:	**$2,694.00**

Encumbrances

Date	PO	Batch	Vendor	Vendor Name
05/14/2026	26001720	26010199	7111	IDENTITY AUTOMATION, LP

	Budget	Encumbrance	Expenditures	Available
Total Encumbrances:				
Ending Balance:	**$164,836.00**	**$0.00**	**$20,904.63**	**$143,931.37**

Account	Account Description		Budget	Encumbrance	Expenditures	Available
26.36.080.9035.2580.0670.000000.01	**Software-Skyward Qmlativ**					
		Beginning Balance:	**$0.00**	**$0.00**	**$0.00**	**$0.00**

Budget Entries

Date	Reference	Batch	Description	Budget
03/31/2026	13441	26008834	Technology New District Budget	80,500.00
			Total Budget Entries:	**$80,500.00**

	Budget	Encumbrance	Expenditures	Available
Ending Balance:	**$80,500.00**	**$0.00**	**$0.00**	**$80,500.00**

Account	Account Description		Budget	Encumbrance	Expenditures	Available
26.36.080.9035.2580.0670.000000.21	**Software**					
		Beginning Balance:	**$0.00**	**$0.00**	**$0.00**	**$0.00**

Budget Entries

Date	Reference	Batch	Description	Budget
03/31/2026	13441	26008834	Technology New District Budget	18,500.00
			Total Budget Entries:	**$18,500.00**

	Budget	Encumbrance	Expenditures	Available
Ending Balance:	**$18,500.00**	**$0.00**	**$0.00**	**$18,500.00**

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

Account	Account Description	Budget	Encumbrance	Expenditures	Available
26.36.080.9035.4600.0709.000000.00	**Computer Infrastructure**				
	Beginning Balance:	**$0.00**	**$0.00**	**$0.00**	**$0.00**

Budget Entries

Date	Reference	Batch	Description	Budget	Encumbrance	Expenditures	Available
03/31/2026	13441	26008834	Technology New District Budget	29,390.00			
			Total Budget Entries:	**$29,390.00**			

Journal Entries

Date	Reference	Batch	Description	Budget	Encumbrance	Expenditures	Available
04/14/2026	151894	26009102	WRONG ACCT TSD TO TSD FOR DOMA			203.09	
			Total Journal Entries:			**$203.09**	
			Ending Balance:	**$29,390.00**	**$0.00**	**$203.09**	**$29,186.91**

	Budget	Encumbrance	Expenditures	Available
2-91 Nonpayroll Expenditures	**$313,226.00**	**$0.00**	**$21,107.72**	**$292,118.28**
2-EXP Total Expenditures & Other Uses	**$313,226.00**	**$0.00**	**$21,107.72**	**$292,118.28**
Net (Income)/Loss	**$313,226.00**	**$0.00**	**$21,107.72**	**$292,118.28**

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

Account	Account Description		Budget	Encumbrance	Expenditures	Available
26.36.099.9824.4300.0468.000000.00	**Engineering and Other Fees**					
		Beginning Balance:	**$0.00**	**$0.00**	**$0.00**	**$0.00**

Payments

Date	Check/Claim	PO	Invoice	Batch	Vendor	Vendor Name	Description				
05/21/2026	5100330585		10926	26010422	37771	GURNEY & ASSOCIATES	APPRAISEL REPORT 460 N STATE LINDON			2,000.00	
							Total Payments:			**$2,000.00**	
							Ending Balance:	**$0.00**	**$0.00**	**$2,000.00**	**-$2,000.00**

	Budget	Encumbrance	Expenditures	Available
2-91 Nonpayroll Expenditures	**$0.00**	**$0.00**	**$2,000.00**	**-$2,000.00**
2-EXP Total Expenditures & Other Uses	**$0.00**	**$0.00**	**$2,000.00**	**-$2,000.00**
Net (Income)/Loss	**$0.00**	**$0.00**	**$2,000.00**	**-$2,000.00**

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

Account	Account Description		Budget	Encumbrance	Expenditures	Available
26.36.099.9965.4200.0711.000000.00	**Capital Allocation Control**					
		Beginning Balance:	**$0.00**	**$0.00**	**$0.00**	**$0.00**

Budget Entries

Date	Reference	Batch	Description		Budget	Encumbrance	Expenditures	Available
03/20/2026	13364	26008390	Capital Outlay Pre-Loads		10,000,000.00			
				Total Budget Entries:	**$10,000,000.00**			
				Ending Balance:	**$10,000,000.00**	**$0.00**	**$0.00**	**$10,000,000.00**

	Budget	Encumbrance	Expenditures	Available
2-91 Nonpayroll Expenditures	**$10,000,000.00**	**$0.00**	**$0.00**	**$10,000,000.00**
2-EXP Total Expenditures & Other Uses	**$10,000,000.00**	**$0.00**	**$0.00**	**$10,000,000.00**
Net (Income)/Loss	**$10,000,000.00**	**$0.00**	**$0.00**	**$10,000,000.00**

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

FJEXD01A (build 26.4.1.1)

Selection Criteria

Account Year	26
Account Period Range	00 - 11
Include Budget Detail	Yes
Cutoff Date	
Report ID	66449
Report Title	Income Statement by Program
Report Description	1.0 Income Stmt by Program
Role ID	ACCOUNTING

Display Option

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

Report Specification Sort / Totals

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

Report Specification Selection Ranges

FUND	12 - 12
FUND	36 - 36

Budget Information - Final FY26 and Proposed FY27 Budgets
(Also Included in the Alpine School District Budget Book)

TIMPANOGOS
SCHOOL DISTRICT

Final FY26 Operations Budget

FY26 Budget - Timpanogos School District

Revenue:				
Fund 12	Operations		$1,399,620	1/1/2026
			$98,500	Credit for Superintendent Salaries
		Total Budget	$1,498,120	

Expenditures:		Revised Budget	YTD (5.29.26)	Avialable
01	Salary	$220,682	$176,651	$44,031
02	Benefits	$65,767	$53,855	$11,911
03	Contract Services (City Reimbursements)	$17,000	$2,000	$15,000
04	Purchased Property Services	$0	$0	$0
05	Other Purchased Services (Mileage & Prof Dev)	$9,750	$5,044	$4,706
06	Supplies & Materials	$48,320	$13,781	$34,539
07	Property & Equipment	$0	$0	$0
08	Professional Dues	$1,500	$1,500	$0
	Total Expenditures	$363,019	$252,832	**$110,187**

Unallocated Expense Budget $1,135,101

TIMPANOGOS
SCHOOL DISTRICT

Final FY26 Capital Budget

FY26 Budget - Timpanogos School District

Revenue:		Revised Budget	
Fund 36	Capital - Prepayment from ASD Building Fund	$10,000,000	
	Total Budget	$10,000,000	

Expenditures:		Revised Budget	YTD
	Building Budget	$10,000,000	$0
		$10,000,000	$0

Anticipated Carryforward	$10,000,000

TIMPANOGOS SCHOOL DISTRICT

Proposed FY27 Operations Budget

FY27 Budget - Timpanogos School District

Revenue:				
Fund 12		Operations	$1,347,660	Jan 1, 2027 (Estimated)
			$1,135,101	Carryover from FY26
			$2,482,761	

Expenditures:			Proposed Budget
	01	Salary	$1,151,767
	02	Benefits	$412,115
	03	Contract Services	$16,000
	04	Purchased Property Services	$0
	05	Other Purchased Services (Mileage & Prof Dev)	$34,000
	06	Supplies & Materials	$77,000
	07	Property & Equipment	$0
	08	Professional Dues	$2,500
			$1,693,382

Unallocated Expense Budget $789,380

TIMPANOGOS
SCHOOL DISTRICT

Proposed FY27 Capital Budget

FY27 Budget - Timpanogos School District

Revenue:			
Fund 36	Capital - Prepayment from ASD Building Fund	$0	
		$10,000,000	Carryover from FY26
		$10,000,000	

Expenditures:		Proposed Budget
	Building Budget	$10,000,000

TIMPANOGOS
SCHOOL DISTRICT

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

This NEGOTIATION AGREEMENT (herein referred to as "AGREEMENT") is entered into effective as of ________ , 202__ (the "Effective Date"), by and between (in alphabetical order) ASPEN PEAKS SCHOOL DISTRICT, a political subdivision of the State of Utah, whose address is 575 N. 100 E. American Fork, Utah, 84003 (herein referred to as "APSD"); and LAKE MOUNTAIN SCHOOL DISTRICT, a political subdivision of the State of Utah, whose address is 1307 N. Commerce Dr., Saratoga Springs, Utah 84045 (herein referred to as "LMSD") and TIMPANOGOS SCHOOL DISTRICT, a political subdivision of the State of Utah, whose address is 490 N State Street, Lindon Utah, 84042 (herein referred to as "TSD"). Each of APSD, LMSD, and TSD may be referred to as a "Party" and collectively as the "Parties".

RECITALS

a. Whereas, the Parties were created pursuant to Utah Ballot Propositions 11 and 14 in November, 2024;

b. Whereas, pursuant to applicable statute, including UTAH CODE ANN. § 53G-3-302, the Parties will divide the assets and real property of Alpine School District, a political subdivision of the State of Utah ("Alpine") as required therein or as otherwise mutually agreed;

c. Whereas, the Parties have established negotiation teams who are empowered by their respective School Boards to enter into mutual agreements under UTAH CODE ANN. § 53G-3-302 for the purpose of fulfilling their responsibilities;

d. Whereas, the Negotiation teams began meeting jointly and have promulgated the following agreements in accordance with UTAH CODE ANN. § 53G-3-302, which agreements may be added thereto to by addendum as desired by the Parties in the course of fulfilling their respective duties;

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

AGREEMENT

a. **Liability** - Leased Facility for Alternative Schools (Woodbury Corporation, lessor) in American Fork, Utah: Aspen Peaks School District assumes the full liability for the lease effective July 1, 2027. Any sublease or MOU will be the responsibility of Aspen Peaks School District.

b. **Asset** - Alpine Foundation Balances - Alternative allocation: The Parties agree to distribute assets held by the Alpine Foundation in an alternative method to code by the following: 1) Teacher & School program account balances based on the new district where the teacher is assigned or school geographically resides; 2) Donor restricted funds to the new district where funds were directed or restricted (e.g. endowments, CRA agreements, etc.); and 3) Undesignated or general funds of the Alpine Foundation based on Student enrollment percentages as follows - Aspen Peaks 41.78%; Lake Mountain 30.16%; and Timpanogos 28.06%. A sample schedule was provided by the Alpine Foundation following this alternative allocation method, which will be updated periodically as balances change in the course of operation and finalized by June 30, 2027.

c. **Asset** - Technology computers (non data center) and Warehouse supplies: The Parties agree to distribute assets held in possession of Technology and Warehouse based on student enrollment percentages as follows - Aspen Peaks 41.78%; Lake Mountain 30.16%; and Timpanogos 28.06%.

d. **Asset** - Physical Facilities White Fleet and Equipment: The Parties agree to empower a subcommittee of ASD employees (Frank Pulley, Jr, Scott McDonald, and Zach Draper) to create a proposed equitable division of physical facilities vehicles and equipment. The proposed division will be presented back to the parties for final approval.

e. **Asset** - SPED White fleet: The Parties agree to empower ASD administration to make the decision of equitable allocation of SPED vehicles to ensure each of schools in the three new districts receive assets for operation beginning July 1, 2026. The vehicles will become assets in the respective new districts beginning July 1, 2027.

f. **Asset** - Fund 10 - General Fund: The Parties agree to distribute funds based on student enrollment percentages as follows - Aspen Peaks 41.78%; Lake Mountain 30.16%; and Timpanogos 28.06%, unless there is a portion of the assets in the general fund that is “Assigned to a School or School Program”, which will be distributed to the new district where the “School or School Program” geographically resides with the remainings funds distributed based on student enrollment percentages as outlined above.

g. **Asset** - Fund 21 - Student Activity Fund: The Parties agree to distribute funds based on the geographical location of the school and associated school program with any unassigned funds or non school funds based on student enrollment percentages as follows - Aspen Peaks 41.78%; Lake Mountain 30.16%; and Timpanogos 28.06%.

h. **Asset** - Fund 49 - Nutrition Services Fund: The Parties agree to purchase, or set aside sufficient funds from the Nutrition Services Fund for all kitchen equipment, furnishings, small wares needed for the opening and operation of the new Juniper Basin Elementary and new Saratoga Springs High School.

i. **Asset** - OPEB Trust Fund: The Parties agree that the OPEB Trust Fund shall remain intact, with all trust obligations honored and fulfilled prior to the distribution of assets. The OPEB assets will be distributed based on student enrollment percentages as follows - Aspen Peaks 41.78%; Lake Mountain 30.16%; and Timpanogos 28.06%.. The Parties agree that OPEB shall be fully funded. Upon full funding, the remaining assigned fund balance for post retirement benefits shall be transferred to the unassigned fund balance within Fund 10. OPEB Fund 71 shall be jointly administered with a third-party entity. The OPEB Trust shall be managed by a third-party entity and shall not be considered an asset of Alpine School District. An annual OPEB review committee shall be established consisting of three representatives from each school board, the Board President, the Superintendent, or designee(s), for a total of nine members, to provide oversight and recommendations regarding the trust. The Parties agree to execute an RFP for the management of the fund to a third-party, and Alpine School District shall develop and execute the accompanying Memorandum of Understanding (MOU). The Parties agree that OPEB funds shall remain in an irrevocable trust and management fees associated with the trust shall be paid from investment earnings. Information regarding the OPEB trust shall be shared regularly during public board meetings. The Parties further agree to utilize joining messaging regarding the administration and disposition of the OPEB trust, including the issuance of joint public statements (draft below), after which public comment may be received in accordance with applicable board meeting procedures.

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

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

j. **Asset** - Employee Obligation: The Parties agree that accrued employee vacation hours and any associated vacation pay obligations shall transfer with the employee to their new district. The Parties anticipate that all necessary adjustments and reconciliations related to these obligations will be completed by June 30, 2027, with obligations for employees beginning employment in the new districts July 1, 2026, completed by June 30, 2026. The Parties agree to communicate this with Business Services who will then disseminate this information to all employees.

k. **Other** - Juniper Basin Elementary School: The Parties acknowledge that Juniper Basin Elementary School is an Alpine School District facility. Furniture, fixtures, and equipment (FFE) costs, estimated at approximately $875,000, shall be funded from Alpine School District resources prior to the district split. In addition, a total of $4 million from the nutrition fund shall be allocated to the Lake Mountain School District.

l. **Other** - Sharon Special School: The Parties agree that funding in the amount of approximately $2-3 million shall be allocated for the renovation of Sharon Elementary School and for furniture, fixtures, and equipment (FFE) for the Timpanogos School District. In addition, Alpine School District shall be responsible for lease costs and furniture, fixtures, and equipment (FFE) and associated capital expenses with ATEC West on behalf of the Lake Mountain School District through June 30, 2027.

m. **Other** - Communications in June Board Meeting: The Parties agree that information from the three district negotiation team will be presented at the June Board meeting in all three districts including this agreement and the transfer of accrued days by employee to the respective new districts.

n. **Asset** - CTE Funds: The Parties agree that Career and Technical Education (CTE) funds shall be directed to support the costs of CTE equipment for the new high school located within the Lake Mountain School District boundaries.

o. **Other** - Joint Statement to all Employees: The Parties agree to a joint statement, with an initial draft as follows:

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

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

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

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

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

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

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

p. **Asset** - Facilities and Infrastructure Support: The Parties agree that ASD shall be responsible for portable relocation costs necessary to support student needs through June 30, 2027, including any negotiated transfers or movements of portables between districts. Additionally, ASD shall support the expansion of the data center within the Lake Mountain School District to ensure appropriate system redundancy.

q. **Other**: Student Enrollment Percentages: The Parties agree that the student enrollment percentages to be used for the allocation of assets and liabilities are as follows: Aspen Peaks School District - 41.78%; Lake Mountain School District - 30.16%; and Timpanogos School District - 28.06%.

r. **Other**: Clear Creek Proceeds Allocation: The Parties agree that Aspen Peaks School District shall adjust its proportional share of the Clear Creek property proceeds and reallocate a portion of those funds to the Lake Mountain School District, with the exact amount to be determined at the time of sale. In addition, an additional $1 million from the nutrition fund previously allocated to Aspen Peaks School District shall be redirected to the Lake Mountain School District.

s. **Other** - Lease Payments for Alternative Schools: The Parties agree that lease payments for alternative schools shall not be included within a tri-district MOU. Instead, a separate MOU shall be executed between Aspen Peaks School District and Timpanogos School District. Aspen Peaks School District will waive the first year of lease payments for the alternative schools Polaris and Summit.

t. **Other** - Covenant of Good Faith, Asset Allocation and Infrastructure Security:

(a) Pledge of Mutual Cooperation and Operational Continuity

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

(b) Shared Infrastructure Integrity and Asset Protection.

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

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

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

(c) Allocation of Responsibility and Restoration Costs.

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

(d) Liquidated Damages and Stabilization Remedies.

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

(e) Individual Accountability.

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

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

Governing Law, Jurisdiction, and Venue
The laws of the State of Utah in all respects govern this MOU, and the Parties hereto consent to exclusive jurisdiction and venue in the courts of Utah County, State of Utah.

Entire Agreement
This instrument sets forth the entire agreement among the Parties and supersedes all prior agreements, whether written or oral and except as otherwise amended in writing by mutual agreement of all the Parties.

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

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

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

"APSD"

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

By: ___________________________________
Name:
Board President

By: ___________________________________
Name:
Board Vice President

By: ___________________________________

Name:
Superintendent

"LMSD"

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

By: ___________________________________
Name:
Board President

By: ___________________________________
Name:
Board Vice President

By: ___________________________________

Name:
Superintendent

"TSD"

TIMPANOGOS SCHOOL DISTRICT
A political subdivision of the
State of Utah

By: ___________________________________
Name:
Board President

By: ___________________________________
Name:
Board Vice President

By: ___________________________________
Name:
Superintendent

TIMPANOGOS SCHOOL DISTRICT BOARD OF EDUCATION
Resolution # 2026-011

A RESOLUTION AUTHORIZING THE SOLICITATION OF PROPOSALS, BIDS, DESIGN, ENGINEERING, AND CONSTRUCTION SERVICES FOR A NEW TRANSPORTATION FACILITY.

WHEREAS, the Board of Education of Timpanogos School District recognizes the need to establish a transportation facility to support the efficient operation, maintenance, storage, and management of the District's transportation fleet and services; and

WHEREAS, the Board of Education finds it to be in the best interest of the District to proceed with the planning, procurement, design, engineering, and construction processes necessary for the development of a new Transportation Facility; and

WHEREAS, Utah law authorizes school districts to procure architectural, engineering, construction, and related professional services in accordance with applicable procurement requirements and District policies;

NOW, THEREFORE, BE IT RESOLVED that the Board of Education of Timpanogos School District hereby authorizes District administration to:

1. Initiate and oversee the solicitation of Requests for Qualifications (RFQs), Requests for Proposals (RFPs), invitations for bids, and other procurement documents related to the planning, design, engineering, and construction of a new Transportation Facility;
2. Engage architects, engineers, consultants, legal counsel, construction professionals, and other necessary parties in support of the project and procurement process;
3. Evaluate procurement options and project delivery methods, including traditional design-bid-build, construction manager/general contractor (CM/GC), design-build, or other methods permitted under Utah law and District policy;
4. Conduct all procurement activities in compliance with the Utah Procurement Code, applicable State Board of Education requirements, and District purchasing policies; and
5. Present all final contracts, agreements, and financial commitments related to the project to the Board of Education for approval in a public meeting.

BE IT FURTHER RESOLVED that the Board finds that the development of a Transportation Facility will support the District's ability to provide safe, reliable, and efficient transportation services for students and will help meet the operational needs of the District as it prepares for the commencement of operations.

BE IT FURTHER RESOLVED that this Resolution shall take effect immediately upon adoption.

APPROVALS

Passed and Adopted this _______ day of_________________, 20_____.

_______________________________________ ___________________________.

Board President Date

Drafted: 6.15.26
TSD Business Admin.______
For Board Meeting: June 17, 2026

TIMPANOGOS
SCHOOL DISTRICT

BOARD OF EDUCATION MEETING SCHEDULE 2026

DATE	LOCATION	CONDUCTING
Jan. 14	ASD Special Education Office	Board President
Jan. 28	ASD Special Education Office	Board President
Feb. 11	ASD Special Education Office	Board President
Feb. 25	ASD Special Education Office	Board President
Mar. 11	ASD Special Education Office	Board President
Mar. 25	ASD Special Education Office	Board President
April 15	ASD Special Education Office	Board President
May 6	ASD Special Education Office	Board President
May 27	To Be Announced	Board President
June 17	ASD Special Education Office	Board President
July 15	ASD Special Education Office	Board President
July 29	ASD Special Education Office	Board President
~~Aug. 5~~	~~ASD Special Education Office~~	~~Board President~~
Aug. 12	ASD Special Education Office	Board President
Aug. 26	ASD Special Education Office	Board President
Sept. 9	ASD Special Education Office	Board President
Sept. 23	ASD Special Education Office	Board President
Oct. 7	ASD Special Education Office	Board President
~~Oct. 14~~	~~ASD Special Education Office~~	~~Board President~~
Oct. 21	ASD Special Education Office	Board President
~~Oct. 28~~	~~ASD Special Education Office~~	~~Board President~~
Nov. 4	ASD Special Education Office	Board President
Nov. 18	ASD Special Education Office	Board President
Dec. 2	ASD Special Education Office	Board President
~~Dec. 9~~	~~ASD Special Education Office~~	~~Board President~~
Dec. 16	ASD Special Education Office	Board President

Green highlights= updates for board approval at 6.17.26 Board Meeting