Board Meeting Documents
July 9, 2026

<u>MINUTES OF THE WORK SESSION</u> – JUNE 25, 2026

The Board of Education of the Lake Mountain School District met in a work session on Thursday, June 25, 2026, at 8:06 AM. The work session took place in the library of Mountain Trails Elementary School in Eagle Mountain, UT.

Board members present: President Julie King, Vice President Matt Isaacson, Charity Judkins, Joylin Lincoln, Julie Myers, Melissa Sauser, and Ilene Strong.

Also present: Superintendent Carter and Breanna Loniero. There were approximately 0 others in attendance.

<u>Summer Meals</u>
The Lake Mountain Board of Education toured the cafeteria area, met with staff, and observed students and families participating in the program. (Due to the presence of students and student privacy, this portion of the meeting was not recorded.)

<u>Stars Summer Reading Program</u>
Kim Hamilton, Partnership Facilitator, provided the Board of Education with a tour of the school. Board members observed classrooms and students participating in the program. Ms. Hamilton explained the program structure, outlined student activities during instructional time, reviewed funding sources, and presented data demonstrating student growth achieved during the summer program.

<u>Mission and Vision Discussion</u>
The Board of Education participated in a collaborative discussion to develop the district's mission and vision statements. Vice President Isaacson presented research, best practices, and sample statements to establish a foundation for the discussion. Board members shared their perspectives, ideas, and aspirations for the future of the district, focusing on desired outcomes and long-term goals.

The meeting adjourned at 10:55 AM.

MINUTES OF THE WORK SESSION – JUNE 25, 2026

The Board of Education of the Lake Mountain School District met in a work session on Thursday, June 25, 2026, at 1:31 PM. The work session took place in the board room at the Lake Mountain School District office in Saratoga Springs, UT.

Board members present: President Julie King, Vice President Matt Isaacson, Charity Judkins, Joylin Lincoln, Julie Myers, Melissa Sauser, and Ilene Strong.

Also present: Superintendent Carter and Breanna Loniero. There were approximately 0 others in attendance.

Mission and Vision Discussion

The Board of Education continued its collaborative discussion to refine and develop the district's mission and vision statements, building on prior conversations and further defining the district's shared priorities and long-term direction.

The meeting adjourned at 4:37 PM.

MINUTES OF THE PUBLIC HEARING – JUNE 25, 2026

The Board of Education of the Lake Mountain School District held a public hearing on Thursday, June 25, 2026, at 6:03 PM regarding the Final FY26 Budget. The public hearing took place in the boardroom of the Lake Mountain School District Office in Saratoga Springs, UT.

Board members present: President Julie King, Vice President Matt Isaacson, Charity Judkins, Joylin Lincoln, Julie Myers, Melissa Sauser, and Ilene Strong.

Also present: Superintendent Carter, Deputy Superintendent Bollinger, and members of the administrative staff. There were approximately 6 others in attendance.

Board member Lincoln made the motion to open the public hearing, and Board member Sauser seconded it. The Board voted in favor and the motion passed unanimously.

Board President King declared the public hearing open at 6:03 PM.

COMMUNITY COMMENTS

There were no public comments.

Board member Sauser made the motion to close the public hearing, and Vice President Isaacson seconded it. The Board voted in favor and the motion passed unanimously.

Board President King declared the public hearing closed at 6:04 PM.

MINUTES OF THE BOARD MEETING – JUNE 25, 2026

The Board of Education of the Lake Mountain School District met in a board meeting on Thursday, June 25, 2026, at 6:01 PM. The board meeting took place in the boardroom of the Lake Mountain School District Office in Saratoga Springs, UT.

Board members present: President Julie King, Vice President Matt Isaacson, Charity Judkins, Joylin Lincoln, Julie Myers, Melissa Sauser, and Ilene Strong.

Also present: Superintendent Carter, Deputy Superintendent Bollinger, and members of the administrative staff. There were approximately 6 others in attendance.

President Julie King conducted the meeting.

PLEDGE OF ALLEGIANCE

The Pledge of Allegiance was led by Safia Miller of Hidden Hollow Elementary School.

INSPIRATIONAL THOUGHT OR REFLECTION

An inspirational thought was given by Layna Rees of Hidden Hollow Elementary School.

Vice President Isaacson made the motion to close the board meeting to go into the public hearing, and Board member Judkins seconded it. The Board voted in favor and the motion passed unanimously. The meeting closed at 6:03 PM.

PUBLIC HEARING

Board member Strong made the motion to reopen the board meeting, and Board member Myers seconded it. The Board voted in favor and the motion passed unanimously. The board meeting reopened at 6:05 PM.

PUBLIC COMMENT

There were no public comments.

CONSENT AGENDA

Board president King recommended that the Board approve the consent agenda. Vice President Isaacson made the motion to approve the consent agenda, and it was seconded by Board member Judkins. The Board voted in favor and the motion passed unanimously.

ACTION ITEMS

1. Final FY26 Budget Adoption
   Board member Sauser motioned to approve the final Fiscal Year 26 budget, and it was seconded by Board member Strong.
   Board member Lincoln expressed appreciation to those who prepared the budget, recognizing their efforts to maximize limited resources while meeting the needs of launching and establishing the new school district. She thanked the team for the significant time and dedication invested in the process.
   The Board voted in favor and the motion passed unanimously.

2. Tri-District MOU with Aspen Peaks School District and Timpanogos School District
   Vice President Isaacson motioned to approve the Tri-District MOU with Aspen Peaks School District and Timpanogos School District, and it was seconded by Board member Sauser.
   Board member Sauser requested a summary of the process used to develop the final Memorandum of Understanding (MOU) draft to help inform the community. She acknowledged the many meetings and

collaborative efforts involved and expressed appreciation for the time and dedication invested in reaching the final draft.

President King explained that the MOU was developed through a series of meetings held over several months with three representatives from each school district: the Superintendent, Board President, and Board Vice President. As negotiations progressed, the groups met as often as twice a week to complete the agreement before the start of the new fiscal year. She noted that the major issues had been resolved, allowing each district to move forward with establishing its own operations. President King highlighted several sections of the agreement specific to Lake Mountain School District and described the negotiations as highly collaborative, with all parties willing to make concessions while keeping the best interests of employees and students at the forefront. She acknowledged that, although areas of disagreement remained, all three districts worked together to find reasonable compromises.

Board member Sauser expressed appreciation for the overview of the negotiation process, noting its value in helping the community understand how the agreement was developed. She also expressed appreciation for the collaborative approach and the language of the agreement, recognizing the effort to support all parties involved.

Vice President Isaacson explained that the division process was driven primarily by state code, noting that SB188 established much of the framework for how assets, responsibilities, and resources were allocated. As a result, some items required little discussion because they were already addressed by statute. He emphasized that the negotiations were guided by a shared commitment to creating three strong school districts, with all parties working to ensure each district had what it needed while seeking reasonable compromises. He also highlighted several provisions in the MOU where the three districts reached agreements beyond the requirements of state code to better serve students and schools.

President King identified additional provisions in the MOU that were negotiated outside the requirements of state code. She explained that any deviations from the statutory framework were made intentionally and only when they provided a clear benefit to employees and students.

Vice President Isaacson stated that the negotiations remained focused on equitable outcomes rather than accounting for every individual item. He explained that the parties worked collaboratively to ensure fairness among all three districts and noted that certain operational assets, such as the white fleet, will be divided by the respective department directors.

Board member Lincoln expressed appreciation to the members of the negotiation teams for their dedication and collaborative efforts throughout the process. She recognized their willingness to engage in difficult conversations while keeping the needs of students as the top priority. She also thanked the teams for representing their communities thoughtfully and for the significant time and effort invested in reaching the agreement.

Vice President Isaacson echoed Board Member Lincoln's comments, commending the negotiation teams for their impressive collaboration, significant effort, and commitment throughout the process. He noted that Aspen Peaks School District made meaningful contributions to support the other two districts and expressed appreciation for the opportunity to participate in the collaborative process.

Board member Sauser inquired about the next steps following approval of the MOU.

President King reported that the MOU had already been approved by the Timpanogos School District and Aspen Peaks School District boards and was on the Lake Mountain School District Board's agenda for consideration that evening. She explained that, if approved, the three districts would issue a joint statement and press release to inform employees and community members of the agreement. President King echoed Vice President Isaacson's comments regarding the collaborative nature of the negotiations. She noted that, unlike other district split processes where arbitration was anticipated, the three districts were able to resolve all issues without the need for an arbiter. She emphasized that the process was appropriately driven by the school boards, acknowledging that while the negotiations were complex, they were manageable because of the commitment of all nine representatives to keeping students and employees at the center of every decision.

Vice President Isaacson explained that, following approval of the MOU, the next phase would allow district teams to begin implementing the agreement. He noted that the major issues had been resolved and that remaining operational details would be addressed as they arise. He also stated that quarterly meetings

would be held over the next year to review progress, provide updates, and address any additional issues that may require further discussion.
President King added that these quarterly meetings would primarily focus on implementation, final details, and resolving any remaining housekeeping items.
Board member Sauser expressed appreciation for the information provided and for the planned joint press release, noting that it would help answer many of the questions she had been receiving from employees.
The Board voted in favor and the motion passed unanimously.

President King read the following statement per the approved Tri-District MOU requirements: "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."

3. <u>Resolution# 2026-006: Walker Property Sale</u>
President King clarified that the Board had previously approved the sale and that the item before the Board was the accompanying resolution required to finalize that approval.
Vice President Isaacson motioned to approved Resolution# 2026-006: Walker Property Sale, and it was seconded by Board member Lincoln.
The Board voted in favor and the motion passed unanimously.

4. <u>Resolution# 2026-007: Purple Star Schools</u>
Board member Lincoln motioned to approved Resolution# 2026-007: Purple Star Schools, and it was seconded by Board member Strong.
Board member Lincoln stated that she was honored to make the motion in support of the Purple Star Schools designation. She expressed appreciation for the work the program does to support service members and their families, noting that military service affects the entire family. She emphasized the importance of providing meaningful support to military-connected students and families.
Board member Judkins echoed Board Member Lincoln's comments, sharing her appreciation for military families based on her own family's experience with veterans. She expressed gratitude for the opportunity to recognize and support service members and their families, acknowledging the invaluable contributions they make to the schools and the community.
Board member Strong shared that she had reviewed the Purple Star Schools program and its requirements, noting that participation begins with approval of a Board resolution. She outlined several program expectations, including designating a staff member to serve as a military family liaison, establishing a student ambassador program to support military-connected students, maintaining military family resources on the school's website, providing ongoing professional development for staff, and recognizing military families through an annual event or assembly. Drawing on her experience as a principal, Board Member Strong observed that many of these practices benefit all students and are already occurring in many schools. She expressed her support for the program while emphasizing that her vote should not be interpreted as requiring schools to pursue Purple Star designation. Instead, she stated that the decision to participate should remain with each school's principal and community, and that Board approval would simply provide schools with the opportunity to participate if they choose.
The Board voted in favor and the motion passed unanimously.

5. Resolution# 2026-008: APA Lease for Cedar Valley Elementary School
   Board member Sauser motioned to approved Resolution# 2026-008: APA Lease for Cedar Valley Elementary School, and it was seconded by Board member Judkins.
   The Board voted in favor and the motion passed unanimously.

6. Authority for Litigation Response
   Board member Lincoln motioned to authorize the Superintendent along with Board leadership to work with legal counsel to take actions deemed necessary and appropriate to respond to legal issues within a timely manner, keeping the Board informed of litigation.
   Vice President Isaacson asked whether the item constituted a resolution.
   President King clarified that it was not a resolution, but rather a motion authorizing the outlined process. She explained that litigation matters occasionally arise and are typically discussed in closed session; however, this action allows time sensitive litigation matters to be managed outside of closed session while ensuring the Board remains informed and receives regular updates.
   The Board voted in favor and the motion passed unanimously.

SUPERINTENDENT AND BOARD MEMBER REPORTS

Superintendent Carter provided an update on district hiring and staffing. She reported that several positions are currently open and are being filled by the respective departments. The Facilities Department, with Michelle Stephensn, Derek Farnes, and Scott McDonald leading the process, is recruiting for a Construction Manager and a Facilities Supervisor. Interviews for the Facilities Supervisor position have been completed, and two additional interviews for the Construction Manager position are scheduled. Interviews for the Print Shop Logistics and Distribution Manager position were scheduled for the following day. The Assistant Principal position at Cedar Valley High School has also been posted, along with three positions in Transportation: Transportation Coordinator, Fleet Manager, and Administrative Secretary. Superintendent Carter also provided an update on employee placement. She explained that employees assigned to a specific school will automatically remain at that school and, therefore, will not receive a contract offer related to district assignment. Contract offers have been sent to bus drivers, who are not assigned to individual school sites, and to Facilities employees, including electricians, plumbers, HVAC technicians, and other trades. She added that contracts for Teachers on Special Assignment (TSAs) in the Curriculum Department would be distributed the following day. She reported on a recent meeting held at the site of the new ATEC building and expressed appreciation for the Board members who attended to view the location. She noted that presentations regarding the school's name would be brought to the Board the following month. Superintendent Carter concluded by addressing enrollment growth at Springside Elementary, acknowledging concerns about increasing student enrollment. She stated that the district is aware of the issue and that Michelle Stephenson has been working closely with the principal to monitor staffing allocations (FTEs). To help accommodate the growth and maintain manageable class sizes, an additional classroom trailer will be installed at the school.

Board member Lincoln provided an update on the Policy Committee's work. She explained that the committee has intentionally taken a deliberate approach to establish a clear process, standardized format, numbering system, and consistent structure for district policies. She noted that this foundational work is intended to improve consistency and readability as policies are developed. Board Member Lincoln stated that the committee is nearing completion of this planning phase and expects to transition into drafting policies more rapidly. She expressed enthusiasm for the next phase of the committee's work, noting that the Board will begin receiving multiple policies at a time—rather than individual policies—for review. She added that completed policies will be distributed to Board members approximately one week before the meeting at which they will be considered.

Vice President Isaacson shared highlights from the event held earlier that day with St. John's Properties, noting that while a ribbon-cutting ceremony was not held because the building remains under construction, attendees participated in a ceremonial tree planting. He described it as an exciting milestone and expressed appreciation for the opportunity to be part of the event. Vice President Isaacson also provided an update from the Operations and Facilities Committee. He reported that the committee has been moving at a rapid pace and expects that momentum to continue. He noted that Requests for Proposals (RFPs) are currently being advertised for the renovation of the district office, construction of a satellite building adjacent to Westlake High School, and construction of the bus maintenance center adjacent to the West Transportation Office. He stated that these projects reflect the district's guiding objective of achieving full operational independence and represent critical facilities needed before the district opens. He added that an additional RFP for warehouse and physical facilities is also under consideration.

President King expressed appreciation to St. John's Properties for its partnership and for hosting the event earlier in the day. She thanked the many community partners who have been willing to invest in and support the development of the new school district. She also recognized Marty, Scott, and Janessa for their work coordinating the ATEC West project and noted that a proposed name for the school is expected to be presented to the Board at its next meeting. President King concluded by thanking the Board, Brea, and Superintendent Carter for their dedication throughout a full day of meetings and events, which began at 8:00 a.m. She expressed appreciation for everyone's efforts and participation, stating that the day's work had been productive and successful.

ADJOURNMENT

On motion by Board member Sauser and it was seconded by Board member Myers, the meeting adjourned at 6:47 PM. The Board members who voted in favor were Ilene Strong, Julie Myers, Vice President Matt Isaacson, President Julie King, Joylin Lincoln, Charity Judkins, and Melissa Sauser. The motion passed unanimously.

Financial Report - Fund 13 - General Fund (Lake Mountain 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%
	State 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	K-12 Instr Support/Prof Dev	$0	$0	$0	$427	($427)	100.00%
	Board of Education	$0	$1,401,902	$1,401,902	$70,986	$1,330,916	5.06%
	Auditor Services	$0	$50,000	$50,000	$0	$50,000	0.00%
	Legal Services	$0	$75,000	$75,000	$0	$75,000	0.00%
	Superintendent	$0	$0	$0	$3,940	($3,940)	100.00%
	District Leadership Team	$0	$31,015	$31,015	$48,201	($17,186)	100.00%
	Technology Services	$0	$4,163	$4,163	$7,205	($3,042)	100.00%
	Facilities Acquisition	$0	$80,000	$80,000	$160,000	($80,000)	100.00%
	Other Sources & Uses	$0	($1,642,080)	($1,642,080)	$0	($1,642,080)	0.00%
Expenditures	Total	$0	$0	$0	$290,761	($290,761)	0.00%

Financial Report - Fund 37 - Capital Projects Fund (Lake Mountain 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	$269,393	$269,393	$55,226	$214,167	20.50%
	Land Acquisition	$0	$0	$0	$2,055,812	($2,055,812)	100.00%
	Land Improvement	$0	$10,000,000	$10,000,000	$0	$10,000,000	0.00%
	Equipment Services	$0	$72,890	$72,890	$8,500	$64,390	11.66%
	Other Sources & Uses	$0	($10,362,283)	($10,362,283)	$0	($10,362,283)	0.00%
Expenditures	Total	$0	$0	$0	$2,119,538	($2,119,538)	0.00%

Report Description: 1.0 Income Stmt by Program Account Year: 26 Account Periods: 00 - 12 Dates: 07/01/2025 - 06/30/2026 Cutoff Date:

Account	Account Description	Budget	Encumbrance	Expenditures	Available
26.13.099.9000.2311.0110.000000.00	**Board Of Education**				
Beginning Balance:		**$0.00**	**$0.00**	**$0.00**	**$0.00**

Budget Entries

Date	Reference	Batch	Description	Budget	Encumbrance	Expenditures	Available
12/05/2025	12999	26005027	WEST BOARD BUDGET TRFR TO FUND	42,000.00			
02/25/2026	13285	26007770	9000 rebudget correction	-8,000.00			
02/25/2026	13251	26007532	State and Local mid-year rebud	8,000.00			
04/01/2026	13461	26009133	Lake Mtn SD Re-budget	8,000.00			
			Total Budget Entries:	**$50,000.00**			

Payroll

Date	Reference	Batch	Description	Budget	Encumbrance	Expenditures	Available
12/31/2025	123125C1	26005638	2D - Dec CU1			1,000.00	
12/31/2025	123125A1	26005487	2B - Decemb			5,000.00	
01/30/2026	013026A1	26006449	2F - Jan All			8,000.00	
02/27/2026	022726A1	26007422	2L - February			7,000.00	
03/31/2026	033126A1	26008481	2Q - March All			7,000.00	
04/30/2026	043026A1	26009538	2U - April All			7,000.00	
05/22/2026	052226A1	26010377	2A - May All			7,000.00	
06/26/2026	073026A1	26011845	3H - July 4 Se			1,000.00	
06/30/2026	063026A1	26011714	3D - June All			7,000.00	
			Total Payroll:			**$50,000.00**	
			Ending Balance:	**$50,000.00**	**$0.00**	**$50,000.00**	**$0.00**

Account	Account Description	Budget	Encumbrance	Expenditures	Available
26.13.099.9000.2311.0220.000000.00	**Social Security**				
Beginning Balance:		**$0.00**	**$0.00**	**$0.00**	**$0.00**

Budget Entries

Date	Reference	Batch	Description	Budget	Encumbrance	Expenditures	Available
12/05/2025	12999	26005027	WEST BOARD BUDGET TRFR TO FUND	3,213.00			
02/25/2026	13285	26007770	9000 rebudget correction	-600.00			
02/25/2026	13251	26007532	State and Local mid-year rebud	600.00			
04/01/2026	13461	26009133	Lake Mtn SD Re-budget	587.00			
			Total Budget Entries:	**$3,800.00**			

Payroll

Date	Reference	Batch	Description	Budget	Encumbrance	Expenditures	Available
12/31/2025	123125C1	26005638	2D - Dec CU1			76.50	
12/31/2025	123125A1	26005487	2B - Decemb			376.07	
01/30/2026	013026A1	26006449	2F - Jan All			605.57	
02/27/2026	022726A1	26007422	2L - February			529.07	
03/31/2026	033126A1	26008481	2Q - March All			529.07	
04/30/2026	043026A1	26009538	2U - April All			529.07	
05/22/2026	052226A1	26010377	2A - May All			529.07	
06/26/2026	073026A1	26011845	3H - July 4 Se			76.50	
06/30/2026	063026A1	26011714	3D - June All			529.07	
			Total Payroll:			**$3,779.99**	
			Ending Balance:	**$3,800.00**	**$0.00**	**$3,779.99**	**$20.01**

Report Description: 1.0 Income Stmt by Program Account Year: 26 Account Periods: 00 - 12 Dates: 07/01/2025 - 06/30/2026 Cutoff Date:

Account			Account Description		Budget	Encumbrance	Expenditures	Available
26.13.099.9000.2311.0230.000000.00			**Industrial Insurance**					
				Beginning Balance:	**$0.00**	**$0.00**	**$0.00**	**$0.00**
Budget Entries								
Date	**Reference**	**Batch**	**Description**					
12/05/2025	12999	26005027	WEST BOARD BUDGET TRFR TO FUND		105.00			
02/25/2026	13285	26007770	9000 rebudget correction		-20.00			
02/25/2026	13251	26007532	State and Local mid-year rebud		20.00			
04/01/2026	13461	26009133	Lake Mtn SD Re-budget		20.00			
				Total Budget Entries:	**$125.00**			
Payroll								
Date	**Reference**	**Batch**	**Description**					
12/31/2025	123125C1	26005638	2D - Dec CU1				2.50	
12/31/2025	123125A1	26005487	2B - Decemb				12.50	
01/30/2026	013026A1	26006449	2F - Jan All				20.00	
02/27/2026	022726A1	26007422	2L - February				17.50	
03/31/2026	033126A1	26008481	2Q - March All				17.50	
04/30/2026	043026A1	26009538	2U - April All				17.50	
05/22/2026	052226A1	26010377	2A - May All				17.50	
06/26/2026	073026A1	26011845	3H - July 4 Se				2.50	
06/30/2026	063026A1	26011714	3D - June All				17.50	
				Total Payroll:			**$125.00**	
				Ending Balance:	**$125.00**	**$0.00**	**$125.00**	**$0.00**
26.13.099.9000.2311.0240.000000.00			**Health & Accident Ins.**					
				Beginning Balance:	**$0.00**	**$0.00**	**$0.00**	**$0.00**
Budget Entries								
Date	**Reference**	**Batch**	**Description**					
12/05/2025	12999	26005027	WEST BOARD BUDGET TRFR TO FUND		87,500.00			
02/25/2026	13251	26007532	State and Local mid-year rebud		-86,214.00			
02/25/2026	13285	26007770	9000 rebudget correction		86,214.00			
04/01/2026	13461	26009133	Lake Mtn SD Re-budget		-87,500.00			
				Total Budget Entries:	**$0.00**			
Payroll								
Date	**Reference**	**Batch**	**Description**					
01/30/2026	013026A1	26006449	2F - Jan All				750.00	
				Total Payroll:			**$750.00**	
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:	**$0.00**	**$0.00**	**-$300.00**	**$300.00**
1-92 Payroll Expenditures					**$53,925.00**	**$0.00**	**$53,604.99**	**$320.01**

Report Description: 1.0 Income Stmt by Program Account Year: 26 Account Periods: 00 - 12 Dates: 07/01/2025 - 06/30/2026 Cutoff Date:

Account	Account Description	Budget	Encumbrance	Expenditures	Available

26.13.099.9000.2316.0332.000000.00 **Auditor Services**

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

Budget Entries

Date	Reference	Batch	Description	Budget
12/05/2025	12999	26005027	WEST BOARD BUDGET TRFR TO FUND	75,000.00
01/07/2026	13056	26005802	FUND 13 COMPUTER EQUIPMENT BUD	-25,000.00
			Total Budget Entries:	**$50,000.00**

	Budget	Encumbrance	Expenditures	Available
Ending Balance:	**$50,000.00**	**$0.00**	**$0.00**	**$50,000.00**

26.13.099.9000.2317.0333.000000.00 **Legal Fees**

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

Budget Entries

Date	Reference	Batch	Description	Budget
12/05/2025	12999	26005027	WEST BOARD BUDGET TRFR TO FUND	75,000.00
			Total Budget Entries:	**$75,000.00**

	Budget	Encumbrance	Expenditures	Available
Ending Balance:	**$75,000.00**	**$0.00**	**$0.00**	**$75,000.00**

26.13.099.9000.4000.0441.000000.00 **Rent - District Office**

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

Budget Entries

Date	Reference	Batch	Description	Budget
12/18/2025	13037	26005534	WEST DISTRICT RENT BUDGET	80,000.00
			Total Budget Entries:	**$80,000.00**

Payments

Date	Check/Claim	PO	Invoice	Batch	Vendor	Vendor Name	Description	Expenditures
12/23/2025	5100320736	LEASE	1/1-7	26005557	74224	CITY OF SARATOGA SPRIN	LEASE WEST DISTRICT OFFICE 1/1/26-7/1/26	80,000.00
06/18/2026	5100334019	LEASE	7/1-1	26011376	74224	CITY OF SARATOGA SPRIN	LEASE WEST DISTRICT OFFICE 7/1-12/31/26	80,000.00
							Total Payments:	**$160,000.00**

	Budget	Encumbrance	Expenditures	Available
Ending Balance:	**$80,000.00**	**$0.00**	**$160,000.00**	**-$80,000.00**

Report Description: 1.0 Income Stmt by Program Account Year: 26 Account Periods: 00 - 12 Dates: 07/01/2025 - 06/30/2026 Cutoff Date:

Account	Account Description		Budget	Encumbrance	Expenditures	Available
26.13.099.9000.2311.0580.000000.00	**Mileage-Travel**					
		Beginning Balance:	**$0.00**	**$0.00**	**$0.00**	**$0.00**

Budget Entries

Date	Reference	Batch	Description		Budget
12/05/2025	12999	26005027	WEST BOARD BUDGET TRFR TO FUND		8,500.00
				Total Budget Entries:	**$8,500.00**

	Budget	Encumbrance	Expenditures	Available
Ending Balance:	**$8,500.00**	**$0.00**	**$0.00**	**$8,500.00**

Account	Account Description		Budget	Encumbrance	Expenditures	Available
26.13.099.9000.2311.0581.000000.00	**Professional Development**					
		Beginning Balance:	**$0.00**	**$0.00**	**$0.00**	**$0.00**

Budget Entries

Date	Reference	Batch	Description		Budget
12/05/2025	12999	26005027	WEST BOARD BUDGET TRFR TO FUND		33,000.00
				Total Budget Entries:	**$33,000.00**

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. LAKE MTN	3,475.00
01/21/2026	5100322557		26006281	26006281	3589	LITTLE AMERICA HOTEL	USBA HOTEL-JULIE MEYERS	227.99
							Total Payments:	**$3,702.99**

	Budget	Encumbrance	Expenditures	Available
Ending Balance:	**$33,000.00**	**$0.00**	**$3,702.99**	**$29,297.01**

Report Description: 1.0 Income Stmt by Program Account Year: 26 Account Periods: 00 - 12 Dates: 07/01/2025 - 06/30/2026 Cutoff Date:

Account	Account Description		Budget	Encumbrance	Expenditures	Available
26.13.099.9000.2311.0610.000000.00	**Materials And Supplies**					
		Beginning Balance:	**$0.00**	**$0.00**	**$0.00**	**$0.00**

Budget Entries

Date	Reference	Batch	Description	Budget
12/05/2025	12999	26005027	WEST BOARD BUDGET TRFR TO FUND	12,000.00
			Total Budget Entries:	**$12,000.00**

Payments

Date	Check/Claim	PO	Invoice	Batch	Vendor	Vendor Name	Description	Expenditures
12/23/2025	5100320735	REIMB	JK	26005554	999996	JULIE KING	REIMB KING DOMAIN NAMES FOR LAKE MTN DIS	91.71
01/21/2026	5100322557		26006281	26006281	22784	COSTCO/SCHOOLS	Screening Committee Snacks	34.95
02/23/2026	5100325135		26007366	26007366	88096	U S BANK	LAKE MTN BOARD	1,367.94
02/23/2026	5100325135		26007366	26007366	88096	U S BANK	Board Lunch - Sales tax on lunch	7.49
04/16/2026	5100328201		3583	26009124	87466	UTAH SCHOOL BOARDS A	SUPERINTENDENT SEARCH BROCHURES LISTINGS	1,000.00
04/16/2026	5000008000	VOID	LMSD-001	26008926	11163	TAYLOR DERRICK (DERRIC	BRAND IDENTITY SERVICES	7,500.00
04/21/2026	5100328375		26009346	26009346	88096	U S BANK	Board Lunch for Meeting	57.34
05/21/2026	5100330910	RI	LMSD-001	26010521	11163	TAYLOR DERRICK (DERRIC	RI VP#8000 BRAND IDENTITY SERVICES	7,500.00
05/21/2026	5000008000	VOID	LMSD-001	26010520	11163	TAYLOR DERRICK (DERRIC	Void Check-OPTED OUT OF VP RI AS CHECK	-7,500.00
05/21/2026	5100330216		26010509	26010509	22774	COSTCO MEMBERSHIP	Canopy for Summer Events	290.09
05/21/2026	5100330216		26010509	26010509	1815	AMAZON.COM	Table Clothes	57.99
05/21/2026	5100330216		26010509	26010509	1815	AMAZON.COM	Weights for Canopy	57.42
05/21/2026	5100330216		26010509	26010509	1815	AMAZON.COM	Weights for Canopy	55.80
06/23/2026	5100335198		26011657	26011657	89	P-Card Vendor	SUPPLIES	600.00
06/23/2026	5100335198		26011657	26011657	89	P-Card Vendor	SUPPLIES	17.14
							Total Payments:	**$11,137.87**

Journal Entries

Date	Reference	Batch	Description	Expenditures
01/26/2026	151302	26006432	089-S - JS-628285-GP26495 TOWE	1,333.07
02/02/2026	151302	26006687	089-S - JS-613901-KNIFE, PUTTY	3.75
02/12/2026	151302	26007053	089-S - JS-627024-MICROFIBER G	14.40
02/26/2026	149597	26007569	WO 368192- Lake Mtn DO- Custod	-1,351.22
02/28/2026	150314	26007876	Walmart - LM Supplies	151.52
06/09/2026	054396	26011152	99112 - A frames and banners	298.75
06/09/2026	154741	26011151	100638 - I am a Reader Sticker	389.31
			Total Journal Entries:	**$839.58**

	Budget	Encumbrance	Expenditures	Available
Ending Balance:	**$12,000.00**	**$0.00**	**$11,977.45**	**$22.55**

Report Description: 1.0 Income Stmt by Program Account Year: 26 Account Periods: 00 - 12 Dates: 07/01/2025 - 06/30/2026 Cutoff Date:

Account	Account Description	Budget	Encumbrance	Expenditures	Available
26.13.099.9000.2311.0610.000000.27	**Unallocated Funding**				
	Beginning Balance:	**$0.00**	**$0.00**	**$0.00**	**$0.00**

Budget Entries

Date	Reference	Batch	Description	Budget
12/05/2025	12999	26005027	WEST BOARD BUDGET TRFR TO FUND	1,152,560.00
12/18/2025	13037	26005534	WEST DISTRICT RENT BUDGET	-80,000.00
02/27/2026	13273	26007638	LMSD Assoc Supt	-32,891.00
04/01/2026	13461	26009133	Lake Mtn SD Re-budget	165,808.00
			Total Budget Entries:	**$1,205,477.00**

	Budget	Encumbrance	Expenditures	Available
Ending Balance:	**$1,205,477.00**	**$0.00**	**$0.00**	**$1,205,477.00**

Account	Account Description	Budget	Encumbrance	Expenditures	Available
26.13.099.9000.2311.0616.000000.00	**Printing**				
	Beginning Balance:	**$0.00**	**$0.00**	**$0.00**	**$0.00**

Budget Entries

Date	Reference	Batch	Description	Budget
12/05/2025	12999	26005027	WEST BOARD BUDGET TRFR TO FUND	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
26.13.099.9000.2311.0635.000000.00	**District Food Exp**				
	Beginning Balance:	**$0.00**	**$0.00**	**$0.00**	**$0.00**

Budget Entries

Date	Reference	Batch	Description	Budget
04/01/2026	13461	26009133	Lake Mtn SD Re-budget	1,500.00
			Total Budget Entries:	**$1,500.00**

Payments

Date	Check/Claim	PO	Invoice	Batch	Vendor	Vendor Name	Description	Expenditures
02/23/2026	5100325135		26007366	26007366	88096	U S BANK	Board Closed Session lunch	107.90
05/21/2026	5100330216		26010509	26010509	88096	U S BANK	Board Lunch - Interviews	34.14
							Total Payments:	**$142.04**

	Budget	Encumbrance	Expenditures	Available
Ending Balance:	**$1,500.00**	**$0.00**	**$142.04**	**$1,357.96**

Account	Account Description	Budget	Encumbrance	Expenditures	Available
26.13.099.9000.2311.0650.000000.00	**Computer Equipment**				
	Beginning Balance:	**$0.00**	**$0.00**	**$0.00**	**$0.00**

Budget Entries

Date	Reference	Batch	Description	Budget
01/07/2026	13056	26005802	FUND 13 COMPUTER EQUIPMENT BUD	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**

Report Description: 1.0 Income Stmt by Program Account Year: 26 Account Periods: 00 - 12 Dates: 07/01/2025 - 06/30/2026 Cutoff Date:

Account	Account Description	Budget	Encumbrance	Expenditures	Available
26.13.099.9000.2311.0810.000000.00	**Professional Dues**				
	Beginning Balance:	**$0.00**	**$0.00**	**$0.00**	**$0.00**

Budget Entries

Date	Reference	Batch	Description	Budget
12/05/2025	12999	26005027	WEST BOARD BUDGET TRFR TO FUND	60,000.00
			Total Budget Entries:	**$60,000.00**

Payments

Date	Check/Claim	PO	Invoice	Batch	Vendor	Vendor Name	Description	Budget	Encumbrance	Expenditures	Available
05/21/2026	5100330216		26010509	26010509	88096	U S BANK	Business License			59.00	
06/04/2026	5100332237		3576	26010725	87466	UTAH SCHOOL BOARDS A	School Boards Association Dues 1/26-6/26			1,500.00	
							Total Payments:			**$1,559.00**	
							Ending Balance:	**$60,000.00**	**$0.00**	**$1,559.00**	**$58,441.00**

	Budget	Encumbrance	Expenditures	Available
2-91 Nonpayroll Expenditures	**$1,552,977.00**	**$0.00**	**$177,381.48**	**$1,375,595.52**
2-EXP Total Expenditures & Other Uses	**$1,606,902.00**	**$0.00**	**$230,986.47**	**$1,375,915.53**
Net (Income)/Loss	**$1,606,902.00**	**$0.00**	**$230,986.47**	**$1,375,915.53**

Report Description: 1.0 Income Stmt by Program Account Year: 26 Account Periods: 00 - 12 Dates: 07/01/2025 - 06/30/2026 Cutoff Date:

Account	Account Description	Budget	Encumbrance	Expenditures	Available

26.13.099.9001.2210.0581.000000.00 **Professional Development**

							Beginning Balance:	**$0.00**	**$0.00**	**$0.00**	**$0.00**
Payments											
Date	**Check/Claim**	**PO**	**Invoice**	**Batch**	**Vendor**	**Vendor Name**	**Description**				
05/21/2026	5100330216		26010509	26010509	88096	U S BANK	USSA Conference			427.41	
							Total Payments:			**$427.41**	
							Ending Balance:	**$0.00**	**$0.00**	**$427.41**	**-$427.41**

26.13.099.9001.2321.0610.000000.00 **Materials And Supplies**

							Beginning Balance:	**$0.00**	**$0.00**	**$0.00**	**$0.00**
Payments											
Date	**Check/Claim**	**PO**	**Invoice**	**Batch**	**Vendor**	**Vendor Name**	**Description**				
04/21/2026	5100328375		26009346	26009346	1815	AMAZON.COM	Office Supplies - Scanner			275.09	
06/23/2026	5100335198		26011657	26011657	89	P-Card Vendor	SUPPLIES			599.00	
06/23/2026	5100335198		26011657	26011657	89	P-Card Vendor	SUPPLIES			2,396.00	
06/23/2026	5100335198		26011657	26011657	1815	AMAZON.COM	SUPPLIES			96.72	
06/23/2026	5100335198		26011657	26011657	1815	AMAZON.COM	REFUND			-57.42	
06/23/2026	5100335198		26011657	26011657	1815	AMAZON.COM	SUPPLIES			24.05	
06/23/2026	5100335198		26011657	26011657	76880	SIGNATURE IMAGES	SUPPLIES			606.95	
							Total Payments:			**$3,940.39**	
							Ending Balance:	**$0.00**	**$0.00**	**$3,940.39**	**-$3,940.39**

	Budget	Encumbrance	Expenditures	Available
2-91 Nonpayroll Expenditures	**$0.00**	**$0.00**	**$4,367.80**	**-$4,367.80**
2-EXP Total Expenditures & Other Uses	**$0.00**	**$0.00**	**$4,367.80**	**-$4,367.80**
Net (Income)/Loss	**$0.00**	**$0.00**	**$4,367.80**	**-$4,367.80**

Report Description: 1.0 Income Stmt by Program Account Year: 26 Account Periods: 00 - 12 Dates: 07/01/2025 - 06/30/2026 Cutoff Date:

Account	Account Description		Budget	Encumbrance	Expenditures	Available
26.13.099.9003.2329.0114.000000.00	**Administrator**					
		Beginning Balance:	**$0.00**	**$0.00**	**$0.00**	**$0.00**

Budget Entries

Date	Reference	Batch	Description	Budget	Encumbrance	Expenditures	Available
02/27/2026	13273	26007638	LMSD Assoc Supt	23,750.00			
			Total Budget Entries:	**$23,750.00**			

Payroll

Date	Reference	Batch	Description	Budget	Encumbrance	Expenditures	Available
02/27/2026	022726C1	26007774	2N - Feb CU1			4,750.00	
03/31/2026	033126A1	26008481	2Q - March All			4,750.00	
04/30/2026	043026A1	26009538	2U - April All			4,750.00	
05/22/2026	052226A1	26010377	2A - May All			4,750.00	
06/30/2026	063026A1	26011714	3D - June All			4,750.00	
			Total Payroll:			**$23,750.00**	
			Ending Balance:	**$23,750.00**	**$0.00**	**$23,750.00**	**$0.00**

Account	Account Description		Budget	Encumbrance	Expenditures	Available
26.13.099.9003.2329.0210.000000.00	**State Retirement**					
		Beginning Balance:	**$0.00**	**$0.00**	**$0.00**	**$0.00**

Budget Entries

Date	Reference	Batch	Description	Budget	Encumbrance	Expenditures	Available
02/27/2026	13273	26007638	LMSD Assoc Supt	7,265.00			
04/01/2026	13461	26009133	Lake Mtn SD Re-budget	-1,876.00			
			Total Budget Entries:	**$5,389.00**			

Payroll

Date	Reference	Batch	Description	Budget	Encumbrance	Expenditures	Available
02/27/2026	022726C1	26007774	2N - Feb CU1			1,077.78	
03/31/2026	033126A1	26008481	2Q - March All			1,077.78	
04/30/2026	043026A1	26009538	2U - April All			1,077.78	
05/22/2026	052226A1	26010377	2A - May All			1,077.78	
06/30/2026	063026A1	26011714	3D - June All			1,077.78	
			Total Payroll:			**$5,388.90**	
			Ending Balance:	**$5,389.00**	**$0.00**	**$5,388.90**	**$0.10**

Report Description: 1.0 Income Stmt by Program Account Year: 26 Account Periods: 00 - 12 Dates: 07/01/2025 - 06/30/2026 Cutoff Date:

Account	Account Description		Budget	Encumbrance	Expenditures	Available
26.13.099.9003.2329.0220.000000.00	**Social Security**					
		Beginning Balance:	**$0.00**	**$0.00**	**$0.00**	**$0.00**

Budget Entries

Date	Reference	Batch	Description		Budget	Encumbrance	Expenditures	Available
02/27/2026	13273	26007638	LMSD Assoc Supt		1,817.00			
				Total Budget Entries:	**$1,817.00**			

Payroll

Date	Reference	Batch	Description		Budget	Encumbrance	Expenditures	Available
02/27/2026	022726C1	26007774	2N - Feb CU1				363.38	
03/31/2026	033126A1	26008481	2Q - March All				363.38	
04/30/2026	043026A1	26009538	2U - April All				363.38	
05/22/2026	052226A1	26010377	2A - May All				363.38	
06/30/2026	063026A1	26011714	3D - June All				363.38	
				Total Payroll:			**$1,816.90**	
				Ending Balance:	**$1,817.00**	**$0.00**	**$1,816.90**	**$0.10**

Account	Account Description		Budget	Encumbrance	Expenditures	Available
26.13.099.9003.2329.0230.000000.00	**Industrial Insurance**					
		Beginning Balance:	**$0.00**	**$0.00**	**$0.00**	**$0.00**

Budget Entries

Date	Reference	Batch	Description		Budget	Encumbrance	Expenditures	Available
02/27/2026	13273	26007638	LMSD Assoc Supt		59.00			
				Total Budget Entries:	**$59.00**			

Payroll

Date	Reference	Batch	Description		Budget	Encumbrance	Expenditures	Available
02/27/2026	022726C1	26007774	2N - Feb CU1				11.88	
03/31/2026	033126A1	26008481	2Q - March All				11.88	
04/30/2026	043026A1	26009538	2U - April All				11.88	
05/22/2026	052226A1	26010377	2A - May All				11.88	
06/30/2026	063026A1	26011714	3D - June All				11.88	
				Total Payroll:			**$59.40**	
				Ending Balance:	**$59.00**	**$0.00**	**$59.40**	**-$0.40**

	Budget	Encumbrance	Expenditures	Available
1-92 Payroll Expenditures	**$31,015.00**	**$0.00**	**$31,015.20**	**-$0.20**

Account	Account Description		Budget	Encumbrance	Expenditures	Available
26.13.099.9003.2329.0331.000000.00	**Contracted Services**					
		Beginning Balance:	**$0.00**	**$0.00**	**$0.00**	**$0.00**

Payments

Date	Check/Claim	PO	Invoice	Batch	Vendor	Vendor Name	Description	Budget	Encumbrance	Expenditures	Available
05/21/2026	5100330216		26010509	26010509	11225	KAJAE PREMIUM AUGMEN	Leticia Katz Payroll			2,678.00	
05/21/2026	5100330216		26010509	26010509	11225	KAJAE PREMIUM AUGMEN	Leticia Katz Payroll			2,678.00	
05/21/2026	5100330216		26010509	26010509	11225	KAJAE PREMIUM AUGMEN	Leticia Katz Payroll			2,678.00	
06/18/2026	5000008305		KAJ3109	26011117	11225	KAJAE PREMIUM AUGMEN	Payroll for Leticia Katz			2,678.00	
							Total Payments:			**$10,712.00**	
							Ending Balance:	**$0.00**	**$0.00**	**$10,712.00**	**-$10,712.00**

	Budget	Encumbrance	Expenditures	Available
2-91 Nonpayroll Expenditures	**$0.00**	**$0.00**	**$10,712.00**	**-$10,712.00**
2-EXP Total Expenditures & Other Uses	**$31,015.00**	**$0.00**	**$41,727.20**	**-$10,712.20**

Account	Account Description	Budget	Encumbrance	Expenditures	Available
Net (Income)/Loss		**$31,015.00**	**$0.00**	**$41,727.20**	**-$10,712.20**

Report Description: 1.0 Income Stmt by Program   Account Year: 26   Account Periods: 00 - 12   Dates: 07/01/2025 - 06/30/2026   Cutoff Date:

Account	Account Description		Budget	Encumbrance	Expenditures	Available
26.13.099.9006.2329.0114.000000.00	**Administrator**					
		Beginning Balance:	**$0.00**	**$0.00**	**$0.00**	**$0.00**
Payroll						
Date Reference Batch Description						
04/30/2026 043026C1 26009915 2W - April CU					2,000.00	
05/22/2026 052226A1 26010377 2A - May All					2,000.00	
06/30/2026 063026A1 26011714 3D - June All					2,000.00	
		Total Payroll:			**$6,000.00**	
		Ending Balance:	**$0.00**	**$0.00**	**$6,000.00**	**-$6,000.00**
26.13.099.9006.2329.0220.000000.00	**Social Security**					
		Beginning Balance:	**$0.00**	**$0.00**	**$0.00**	**$0.00**
Payroll						
Date Reference Batch Description						
04/30/2026 043026C1 26009915 2W - April CU					153.00	
05/22/2026 052226A1 26010377 2A - May All					153.00	
06/30/2026 063026A1 26011714 3D - June All					153.00	
		Total Payroll:			**$459.00**	
		Ending Balance:	**$0.00**	**$0.00**	**$459.00**	**-$459.00**
26.13.099.9006.2329.0230.000000.00	**Industrial Insurance**					
		Beginning Balance:	**$0.00**	**$0.00**	**$0.00**	**$0.00**
Payroll						
Date Reference Batch Description						
04/30/2026 043026C1 26009915 2W - April CU					5.00	
05/22/2026 052226A1 26010377 2A - May All					5.00	
06/30/2026 063026A1 26011714 3D - June All					5.00	
		Total Payroll:			**$15.00**	
		Ending Balance:	**$0.00**	**$0.00**	**$15.00**	**-$15.00**
1-92 Payroll Expenditures			**$0.00**	**$0.00**	**$6,474.00**	**-$6,474.00**
2-EXP Total Expenditures & Other Uses			**$0.00**	**$0.00**	**$6,474.00**	**-$6,474.00**
Net (Income)/Loss			**$0.00**	**$0.00**	**$6,474.00**	**-$6,474.00**

Report Description: 1.0 Income Stmt by Program   Account Year: 26   Account Periods: 00 - 12   Dates: 07/01/2025 - 06/30/2026   Cutoff Date:

Account			Account Description		Budget	Encumbrance	Expenditures	Available
26.13.099.9035.2580.0114.000000.00			**Administrator**					
				Beginning Balance:	**$0.00**	**$0.00**	**$0.00**	**$0.00**
Payroll								
Date	**Reference**	**Batch**	**Description**					
06/30/2026	063026A1	26011714	3D - June All				2,250.00	
				Total Payroll:			**$2,250.00**	
				Ending Balance:	**$0.00**	**$0.00**	**$2,250.00**	**-$2,250.00**
26.13.099.9035.2580.0158.000000.00			**Hourly Technician**					
				Beginning Balance:	**$0.00**	**$0.00**	**$0.00**	**$0.00**
Budget Entries								
Date	**Reference**	**Batch**	**Description**					
04/01/2026	13461	26009133	Lake Mtn SD Re-budget		3,200.00			
				Total Budget Entries:	**$3,200.00**			
Payroll								
Date	**Reference**	**Batch**	**Description**					
01/30/2026	013026A1	26006449	2F - Jan All				479.80	
02/27/2026	022726A1	26007422	2L - February				439.82	
03/31/2026	033126A1	26008481	2Q - March All				610.58	
04/30/2026	043026A1	26009538	2U - April All				494.24	
05/22/2026	052226A1	26010377	2A - May All				1,010.65	
06/30/2026	063026A1	26011714	3D - June All				650.46	
				Total Payroll:			**$3,685.55**	
				Ending Balance:	**$3,200.00**	**$0.00**	**$3,685.55**	**-$485.55**
26.13.099.9035.2580.0210.000000.00			**State Retirement**					
				Beginning Balance:	**$0.00**	**$0.00**	**$0.00**	**$0.00**
Budget Entries								
Date	**Reference**	**Batch**	**Description**					
04/01/2026	13461	26009133	Lake Mtn SD Re-budget		715.00			
				Total Budget Entries:	**$715.00**			
Payroll								
Date	**Reference**	**Batch**	**Description**					
01/30/2026	013026A1	26006449	2F - Jan All				108.87	
02/27/2026	022726A1	26007422	2L - February				99.80	
03/31/2026	033126A1	26008481	2Q - March All				134.81	
04/30/2026	043026A1	26009538	2U - April All				107.15	
05/22/2026	052226A1	26010377	2A - May All				223.27	
06/30/2026	063026A1	26011714	3D - June All				139.26	
				Total Payroll:			**$813.16**	
				Ending Balance:	**$715.00**	**$0.00**	**$813.16**	**-$98.16**

Report Description: 1.0 Income Stmt by Program   Account Year: 26   Account Periods: 00 - 12   Dates: 07/01/2025 - 06/30/2026   Cutoff Date:

Account			Account Description		Budget	Encumbrance	Expenditures	Available
26.13.099.9035.2580.0220.000000.00			**Social Security**					
				Beginning Balance:	**$0.00**	**$0.00**	**$0.00**	**$0.00**
Budget Entries								
Date	**Reference**	**Batch**	**Description**					
04/01/2026	13461	26009133	Lake Mtn SD Re-budget		240.00			
				Total Budget Entries:	**$240.00**			
Payroll								
Date	**Reference**	**Batch**	**Description**					
01/30/2026	013026A1	26006449	2F - Jan All				35.01	
02/27/2026	022726A1	26007422	2L - February				32.10	
03/31/2026	033126A1	26008481	2Q - March All				44.56	
04/30/2026	043026A1	26009538	2U - April All				36.04	
05/22/2026	052226A1	26010377	2A - May All				74.47	
06/30/2026	063026A1	26011714	3D - June All				219.35	
				Total Payroll:			**$441.53**	
				Ending Balance:	**$240.00**	**$0.00**	**$441.53**	**-$201.53**
26.13.099.9035.2580.0230.000000.00			**Industrial Insurance**					
				Beginning Balance:	**$0.00**	**$0.00**	**$0.00**	**$0.00**
Budget Entries								
Date	**Reference**	**Batch**	**Description**					
04/01/2026	13461	26009133	Lake Mtn SD Re-budget		8.00			
				Total Budget Entries:	**$8.00**			
Payroll								
Date	**Reference**	**Batch**	**Description**					
01/30/2026	013026A1	26006449	2F - Jan All				1.20	
02/27/2026	022726A1	26007422	2L - February				1.10	
03/31/2026	033126A1	26008481	2Q - March All				1.53	
04/30/2026	043026A1	26009538	2U - April All				1.24	
05/22/2026	052226A1	26010377	2A - May All				2.53	
06/30/2026	063026A1	26011714	3D - June All				7.26	
				Total Payroll:			**$14.86**	
				Ending Balance:	**$8.00**	**$0.00**	**$14.86**	**-$6.86**
1-92 Payroll Expenditures					**$4,163.00**	**$0.00**	**$7,205.10**	**-$3,042.10**
2-EXP Total Expenditures & Other Uses					**$4,163.00**	**$0.00**	**$7,205.10**	**-$3,042.10**
Net (Income)/Loss					**$4,163.00**	**$0.00**	**$7,205.10**	**-$3,042.10**

Report Description: 1.0 Income Stmt by Program Account Year: 26 Account Periods: 00 - 12 Dates: 07/01/2025 - 06/30/2026 Cutoff Date:

Account	Account Description		Budget	Encumbrance	Expenditures	Available
26.37.000.0000.4100.0710.000000.00	**Land**					
		Beginning Balance:	**$0.00**	**$0.00**	**$0.00**	**$0.00**

Journal Entries

Date	Reference	Batch	Description		Budget	Encumbrance	Expenditures	Available
05/06/2026	152950	26009955	Earnest deposit - Parcel 58:04				25,000.00	
06/04/2026	154244	26011013	Closing pmt - LMSD Parcel 58:0				2,030,812.26	
				Total Journal Entries:			**$2,055,812.26**	
				Ending Balance:	**$0.00**	**$0.00**	**$2,055,812.26**	**-$2,055,812.26**

	Budget	Encumbrance	Expenditures	Available
2-91 Nonpayroll Expenditures	**$0.00**	**$0.00**	**$2,055,812.26**	**-$2,055,812.26**
2-EXP Total Expenditures & Other Uses	**$0.00**	**$0.00**	**$2,055,812.26**	**-$2,055,812.26**
Net (Income)/Loss	**$0.00**	**$0.00**	**$2,055,812.26**	**-$2,055,812.26**

Report Description: 1.0 Income Stmt by Program Account Year: 26 Account Periods: 00 - 12 Dates: 07/01/2025 - 06/30/2026 Cutoff Date:

Account	Account Description		Budget	Encumbrance	Expenditures	Available
26.37.080.9035.1000.0650.000000.00	**School Computer Rotation**					
		Beginning Balance:	**$0.00**	**$0.00**	**$0.00**	**$0.00**

Budget Entries

Date	Reference	Batch	Description		Budget
03/31/2026	13441	26008834	Technology New District Budget		20,000.00
				Total Budget Entries:	**$20,000.00**

	Budget	Encumbrance	Expenditures	Available
Ending Balance:	**$20,000.00**	**$0.00**	**$0.00**	**$20,000.00**

Account	Account Description		Budget	Encumbrance	Expenditures	Available
26.37.080.9035.2580.0670.000000.00	**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		170,393.00
				Total Budget Entries:	**$170,393.00**

Payments

Date	Check/Claim	PO	Invoice	Batch	Vendor	Vendor Name	Description	Expenditures
03/23/2026	5100326986		26009157	26009157	88096	U S BANK	LMSD - HPE server management - 3yr	4,768.00
03/23/2026	5100326986		26009157	26009157	88096	U S BANK	LMSD-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	3,814.00
04/21/2026	5100328375		26010300	26010300	88096	U S BANK	Duo Essentials Annual 3/24/26-3/24/27	720.00
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	8,333.34
05/21/2026	5100330216		26011386	26011386	88096	U S BANK	LMSD Duo Essentials refund	-720.00
06/04/2026	5100332293	26001921	B21265282	26010928	76685	SHI INTERNATIONAL CORP	Enterprise VA Prime Loadbalancer - Part#	32,032.48
							Total Payments:	**$52,532.22**

Journal Entries

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

Encumbrances

Date	PO	Batch	Vendor	Vendor Name
05/04/2026	26001735	26009825	5170	PRESIDIO NETWORKED SOLUTIONS L
05/14/2026	26001720	26010199	7111	IDENTITY AUTOMATION, LP
06/04/2026	26001921	26010928	76685	SHI INTERNATIONAL CORPORATION
				Total Encumbrances:

	Budget	Encumbrance	Expenditures	Available
Ending Balance:	**$170,393.00**	**$0.00**	**$55,226.22**	**$115,166.78**

Report Description: 1.0 Income Stmt by Program Account Year: 26 Account Periods: 00 - 12 Dates: 07/01/2025 - 06/30/2026 Cutoff Date:

Account	Account Description		Budget	Encumbrance	Expenditures	Available
26.37.080.9035.2580.0670.000000.01	**Software-Skyward Qmlativ**					
		Beginning Balance:	**$0.00**	**$0.00**	**$0.00**	**$0.00**

Budget Entries

Date	Reference	Batch	Description		Budget	Encumbrance	Expenditures	Available
03/31/2026	13441	26008834	Technology New District Budget		80,500.00			
				Total Budget Entries:	**$80,500.00**			
				Ending Balance:	**$80,500.00**	**$0.00**	**$0.00**	**$80,500.00**

Account	Account Description		Budget	Encumbrance	Expenditures	Available
26.37.080.9035.2580.0670.000000.21	**Software**					
		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		18,500.00			
				Total Budget Entries:	**$18,500.00**			
				Ending Balance:	**$18,500.00**	**$0.00**	**$0.00**	**$18,500.00**

Account	Account Description		Budget	Encumbrance	Expenditures	Available
26.37.080.9035.4600.0709.000000.00	**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		72,890.00			
				Total Budget Entries:	**$72,890.00**			

Journal Entries

Date	Reference	Batch	Description		Budget	Encumbrance	Expenditures	Available
04/07/2026	151880	26008960	TECH ASD INFRA TO LMSD INFRA C				8,500.00	
				Total Journal Entries:			**$8,500.00**	
				Ending Balance:	**$72,890.00**	**$0.00**	**$8,500.00**	**$64,390.00**

	Budget	Encumbrance	Expenditures	Available
2-91 Nonpayroll Expenditures	**$362,283.00**	**$0.00**	**$63,726.22**	**$298,556.78**
2-EXP Total Expenditures & Other Uses	**$362,283.00**	**$0.00**	**$63,726.22**	**$298,556.78**
Net (Income)/Loss	**$362,283.00**	**$0.00**	**$63,726.22**	**$298,556.78**

Report Description: 1.0 Income Stmt by Program Account Year: 26 Account Periods: 00 - 12 Dates: 07/01/2025 - 06/30/2026 Cutoff Date:

Account	Account Description		Budget	Encumbrance	Expenditures	Available
26.37.099.9965.4200.0711.000000.00	**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**			

Payments

Date	Check/Claim	PO	Invoice	Batch	Vendor	Vendor Name	Description	Budget	Encumbrance	Expenditures	Available
05/07/2026	5100329515		09226	26009772	37771	GURNEY & ASSOCIATES	APPRAISEL REPORT FOR 200 N 800 E SS			1,800.00	
							Total Payments:			**$1,800.00**	

Journal Entries

Date	Reference	Batch	Description	Budget	Encumbrance	Expenditures	Available
06/30/2026	154856	26011917	Appraisal Report for 200 N 800			-1,800.00	
			Total Journal Entries:			**-$1,800.00**	
			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 - 12 Dates: 07/01/2025 - 06/30/2026 Cutoff Date:

FJEXD01A (build 26.4.4.1)

Selection Criteria

Account Year	26
Account Period Range	00 - 12
Include Budget Detail	Yes
Cutoff Date	
Report ID	67857
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

FUND	Sequence: 1	Heading: Y	Total: N	Page Break: Y
PROGRAM	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	37 - 37
FUND	13 - 13
FUNCTION	0777 - 6000

Position	Name	Start Date
Manager of Print Services, Logistics & Distribution	Jake McDonald	7/1/27
Facilities Supervisor	Jesse Williamson	7/1/27

MEMORANDUM OF UNDERSTANDING (MOU) FOR DATA CENTER COLOCATION (NO COST)

This Memorandum of Understanding ("MOU") is entered into as of [Effective Date] ("Effective Date"), by and between:

Aspen Peaks School District, a Utah School District, with its principal place of business at 759 East Pacific Drive, American Fork, Utah, 84003 ("Party A"), and
Lake Mountain School District, a Utah School District, with its principal place of business at 99 N 200 W, Saratoga Springs, Utah, 84045 ("Party B").

Party A and Party B may be referred to individually as a "Party" and collectively as the "Parties."

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1. Purpose

The purpose of this MOU is to establish the terms under which Party A will provide colocation services by hosting network hardware within its respective data center facilities to enhance redundancy, resilience, and continuity of operations.

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2. Scope of Services

2.1 Party A shall provide to the other Party a reasonable allocation of data center resources, including rack space, electrical power, power redundancy, environmental controls, and access.

a. 1 Standard 4-post rack, with locking front and rear doors
b. Redundant 220v PDUs (Split phases)
c. Access as needed to the provider fiber optic handoffs

2.2 No fees, charges, or other monetary consideration shall be exchanged for the services described herein.

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3. Obligations of the Parties

Party A shall:

a. Maintain its data center environment in accordance with commercially reasonable standards for power, cooling, and physical security;
b. Provide the other Party with reasonable physical access to its hosted equipment, subject to applicable security policies and procedures;
c. Provide advance notice of scheduled maintenance or other activities that may materially impact hosted equipment;
d. Exercise reasonable care to avoid disruption to the other Party's equipment and operations.

4. Equipment Ownership and Responsibility

4.1 Each Party shall retain sole ownership, control, and responsibility for its own equipment.
4.2 Each Party shall be responsible for the installation, configuration, operation, maintenance, and support of its equipment.
4.3 Neither Party shall access, modify, or interfere with the other Party's equipment without prior written authorization.

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5. Security and Compliance

5.1 Each Party shall comply with all applicable laws, regulations, and internal policies relating to data security and facility access.
5.2 Access to facilities and equipment shall be limited to pre-authorized personnel.
5.3 Each Party shall promptly notify the other of any security incident that could reasonably affect the other Party's equipment or operations.

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6. Liability and Risk Allocation

6.1 Each Party assumes all risk of loss or damage to its own equipment.
6.2 To the fullest extent permitted by law, neither Party shall be liable to the other for any indirect, incidental, special, or consequential damages.
6.3 Any direct liability shall be subject to the limitations, if any, imposed by applicable law governing public entities or as otherwise agreed in writing.

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7. Term and Termination

7.1 This MOU shall commence on the Effective Date and remain in effect until terminated by either Party.
7.2 Either Party may terminate this MOU for any reason upon [90] days' prior written notice to the other Party.
7.3 Upon termination, each Party shall, at its sole cost, remove its equipment within a mutually agreed-upon timeframe.

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8. Modification

This MOU may be amended only by a written document executed by authorized representatives of both Parties.

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9. Nature of Agreement

This MOU reflects the mutual understanding of the Parties and is not intended to create legally binding obligations, except to the extent required by applicable law or expressly stated herein.

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10. Points of Contact

Party A:
Name:
Title:
Email:
Phone:

Party B:
Name:
Title:
Email:
Phone:-

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11. Execution

IN WITNESS WHEREOF, the Parties have executed this Memorandum of Understanding as of the Effective Date first written above.

PARTY A
By: ______________________________
Name:
Title:
Date:

PARTY B
By: ______________________________
Name:
Title:
Date:

A RESOLUTION OF THE LAKE MOUNTAIN SCHOOL DISTRICT BOARD OF EDUCATION AUTHORIZING AND APPROVING ALPINE SCHOOL DISTRICT TO DECLARE A VEHICLE AS SURPLUS PROPERTY FOR DISPOSITION, AS IDENTIFIED ON THE ATTACHED LIST.

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

WHEREAS, the Alpine School District has identified a vehicle as surplus property, as further described in the attached list;

NOW, THEREFORE, BE IT RESOLVED that the Board of Education of the Lake Mountain School District hereby authorizes and approves Alpine School District to declare a vehicle, as further described in the attached list, as surplus property.

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

APPROVAL

Passed and Adopted this ________day of _____________________________, 2026

_______________________________________ _____________________________

Board President Date

Drafted: 7.07.26
LMSD Ex Asst ____________________
For Board Meeting: JULY 9, 2026

<u>Vehicle for Disposition</u>:

Skyridge "Falcon Van"
2009 Chevrolet Express G1500
129,335 Miles
Vin - 1GCFG15X991159219
Plate - 324579EX
Fleet - SKY4
Bad battery draining issues. Must be jump started every day. Bought a new battery every year.

Policy Series 4.000: Personnel - Alpine School District Personnel Policies

Policy Series 4.000-ASD Personnel Policies