



**JANUARY 31, 2020
FINANCIAL REPORT**

350 South Main
Spanish Fork, Utah 84660
www.Nebo.edu

NEBO SCHOOL DISTRICT

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GENERAL FUND - BASIC PROGRAMS

	FY2020					
	Adopted Budget	Working Budget	Encumbrances	Year to Date Receipts or Expenditures	Working Budget Balance	% Rec or Exp
Revenues						
Local sources						
Property taxes	\$ 42,820,772	\$ 43,839,444	\$ -	\$ 41,210,710	\$ 2,628,734	94%
Interest income	2,000,000	2,000,000	-	1,533,703	466,297	77%
Other local revenue	2,787,000	3,196,786	-	1,522,812	1,673,974	48%
Total local sources	47,607,772	49,036,230	-	44,267,225	4,769,005	90%
State sources	142,327,899	140,568,385	-	87,351,094	53,217,291	62%
Federal sources	10,000	10,000	-	-	10,000	0%
Total revenues	189,945,671	189,614,615	-	131,618,319	57,996,296	69%
Expenditures						
Salaries						
Teachers	66,625,413	66,745,012	-	33,088,653	33,656,359	50%
Teachers on special assignment	2,516,799	2,841,568	-	1,483,702	1,357,866	52%
Technicians	2,037,733	1,964,774	-	956,857	1,007,917	49%
Administrators	7,886,719	7,961,304	-	4,657,829	3,303,475	59%
Coordinators and managers	2,259,710	2,258,833	-	1,321,232	937,601	58%
Secretaries and clerks	8,519,443	8,339,813	-	4,686,056	3,653,757	56%
Media personnel	1,288,644	1,228,500	-	622,747	605,753	51%
Counselors	3,702,488	3,822,500	-	1,886,799	1,935,701	49%
Social workers and psychologists	76,988	121,750	-	59,846	61,904	49%
Health services personnel	250,459	262,000	-	126,196	135,804	48%
Custodial personnel	6,343,875	6,293,750	-	3,519,140	2,774,610	56%
Maintenance personnel	3,500,986	3,611,286	-	2,089,248	1,522,038	58%
Warehouse and delivery personnel	186,533	135,850	-	76,885	58,965	57%
Bus drivers	3,586,575	3,760,000	-	1,801,138	1,958,862	48%
Bonuses	150,000	150,000	-	24,869	125,131	17%
Training stipends	300,000	329,000	-	31,119	297,881	9%
Overtime	250,000	160,000	-	220,711	(60,711)	138%
Extra duty	1,104,464	1,065,530	-	475,488	590,042	45%
Total salaries	110,586,829	111,051,470	-	57,128,515	53,922,955	51%
Benefits						
Retirement	23,382,833	23,537,574	-	11,949,833	11,587,741	51%
Social Security	8,156,152	8,248,116	-	4,180,897	4,067,219	51%
Health, LTD, and life insurance	15,174,761	15,225,241	-	7,418,966	7,806,275	49%
Other	6,304,346	5,913,042	34,538	5,664,061	214,443	96%
Total benefits	53,018,092	52,923,973	34,538	29,213,757	23,675,678	55%
Purchased services						
Contracted Services	4,981,230	6,396,353	693,468	3,168,229	2,534,656	60%
Training and Development	283,500	333,500	1,996	103,932	227,572	32%
Travel	727,444	859,356	265,845	427,618	165,893	81%
Communications	418,500	435,500	9,025	245,310	181,165	58%
Utilities	5,405,000	5,480,000	9,700	3,102,899	2,367,401	57%
Indirect Costs	(1,496,000)	(1,675,599)	-	(3,452)	(1,672,147)	0%
Other	105,000	339,284	34	88,362	250,888	26%
Total Purchased Services	10,424,674	12,168,394	980,068	7,132,898	4,055,428	67%

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GENERAL FUND - BASIC PROGRAMS

	FY2020					
	Adopted Budget	Working Budget	Encumbrances	Year to Date Receipts or Expenditures	Working Budget Balance	% Rec or Exp
Supplies and materials						
Supplies	4,490,660	6,004,046	189,077	2,709,843	3,105,126	48%
Textbooks	1,096,394	(167,567)	206	(114,702)	(53,071)	68%
Library and audio visual	379,308	416,679	-	366,001	50,678	88%
Food	54,000	70,500	-	28,065	42,435	40%
Fuel	930,000	945,500	3,838	433,369	508,293	46%
Total supplies and materials	6,950,362	7,269,158	193,121	3,422,576	3,653,461	50%
Property						
Equipment	3,032,345	5,734,514	35,431	1,245,216	4,453,867	22%
Construction and improvements	115,000	115,000	-	29,015	85,985	25%
Total property	3,147,345	5,849,514	35,431	1,274,231	4,539,852	22%
Total expenditures	184,127,302	189,262,509	1,243,158	98,171,977	89,847,374	53%
Excess (deficiency) of revenues	5,818,369	352,106	(1,243,158)	33,446,342	(31,851,078)	17%
Other sources (uses)						
Transfers in (out)	(4,338,643)	(5,036,853)	-	-	(5,036,853)	0%
Sale of assets	2,500	2,500	-	500	2,000	20%
Total other sources (uses)	(4,336,143)	(5,034,353)	-	500	(5,034,853)	-0%
Net change in fund balance	\$ 1,482,226	\$ (4,682,247)	\$ (1,243,158)	\$ 33,446,842	\$ (36,885,931)	
Fund balances - beginning						
Nonspendable	\$ 500,000	\$ 987,516				
Restricted	-	-				
Committed	12,000,000	12,000,000				
Assigned	22,332,478	28,328,096				
Unassigned	18,606,475	20,459,315				
Total fund balances - beginning	53,438,953	61,774,927				
Fund balances - ending						
Nonspendable	500,000	750,000				
Restricted	-	-				
Committed	12,500,000	12,500,000				
Assigned	23,776,814	25,978,237				
Unassigned	18,144,365	17,864,443				
Total fund balances - ending	\$ 54,921,179	\$ 57,092,680				
				Percent of fiscal year expired:	58%	
				Percent of school year expired:	58%	

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GENERAL FUND - CATEGORICAL PROGRAMS

	FY2020					
	Adopted Budget	Working Budget	Encumbrances	Year to Date Receipts or Expenditures	Working Budget Balance	% Rec or Exp
Revenues						
Local sources						
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Other local revenue	1,277,000	2,521,706	-	2,123,167	398,539	84%
Total local sources	1,277,000	2,521,706	-	2,123,167	398,539	84%
State sources	50,011,555	52,757,219	-	30,023,610	22,733,609	57%
Federal sources	11,521,112	11,770,930	-	1,786,591	9,984,339	15%
Total revenues	62,809,667	67,049,855	-	33,933,368	33,116,487	51%
Expenditures						
Salaries						
Teachers	16,089,643	15,853,735	-	7,792,535	8,061,200	49%
Teachers on special assignment	4,109,430	4,011,261	-	1,933,979	2,077,282	48%
Technicians	9,206,328	8,948,425	-	4,092,455	4,855,970	46%
Administrators	339,065	339,153	-	195,542	143,611	58%
Coordinators and managers	248,680	293,405	-	173,734	119,671	59%
Secretaries and clerks	523,233	504,535	-	284,637	219,898	56%
Media personnel	-	-	-	3,251	(3,251)	0%
Counselors	561,688	858,051	-	398,598	459,453	46%
Social workers and psychologists	1,467,234	1,635,130	-	799,703	835,427	49%
Health services personnel	3,910,723	3,705,406	-	1,848,839	1,856,567	50%
Custodial personnel	-	19,289	-	15,540	3,749	81%
Bus drivers	10,450	11,000	-	13,566	(2,566)	123%
Training stipends	2,125,000	822,444	-	72,275	750,169	9%
Overtime	-	-	-	510	(510)	0%
Extra duty	997,400	1,598,382	-	1,246,118	352,264	78%
Total salaries	39,588,874	38,600,216	-	18,871,282	19,728,934	49%
Benefits						
Retirement	8,003,331	7,698,940	-	3,653,433	4,045,507	47%
Social Security	3,107,976	2,990,250	-	1,388,968	1,601,282	46%
Health, LTD, and life insurance	4,496,174	4,590,419	-	2,128,982	2,461,437	46%
Other	105,806	112,232	-	104,416	7,816	93%
Total benefits	15,713,287	15,391,841	-	7,275,799	8,116,042	47%
Purchased services						
Contracted Services	2,930,550	2,856,332	394,449	1,385,663	1,076,220	62%
Training and Development	414,500	932,482	5,405	200,513	726,564	22%
Travel	398,500	379,750	-	194,028	185,722	51%
Communications	57,500	57,500	-	13,089	44,411	23%
Utilities	-	-	-	(769)	769	0%
Indirect Costs	772,500	955,138	-	3,452	951,686	0%
Other	2,358,117	5,797,817	-	1,572	5,796,245	0%
Total Purchased Services	6,931,667	10,979,019	399,854	1,797,548	8,781,617	20%

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GENERAL FUND - CATEGORICAL PROGRAMS

	FY2020					
	Adopted Budget	Working Budget	Encumbrances	Year to Date Receipts or Expenditures	Working Budget Balance	% Rec or Exp
Supplies and materials						
Supplies	1,634,551	2,254,681	3,871	1,353,515	897,295	60%
Textbooks	100,000	517,126	76,602	232,832	207,692	60%
Library and audio visual	50,000	66,300	3,499	12,639	50,162	24%
Food	60,500	53,500	-	30,863	22,637	58%
Fuel	30,000	32,500	-	19,924	12,576	61%
Total supplies and materials	1,875,051	2,924,107	83,972	1,649,773	1,190,362	59%
Property						
Equipment	2,323,537	3,670,592	201,117	1,414,601	2,054,874	44%
Construction and improvements	50,000	100,000	-	32,190	67,810	32%
Total property	2,373,537	3,770,592	201,117	1,446,791	2,122,684	44%
Total expenditures	66,482,416	71,665,775	684,943	31,041,193	39,939,639	44%
Excess (deficiency) of revenues	(3,672,749)	(4,615,920)	(684,943)	2,892,175	(6,823,152)	6%
Other sources (uses)						
Transfers in (out)	3,622,749	4,565,920	-	-	4,565,920	0%
Sale of assets	50,000	50,000	-	6,715	43,285	13%
Total other sources (uses)	3,672,749	4,615,920	-	6,715	4,609,205	0%
Net change in fund balance	\$ -	\$ -	\$ (684,943)	\$ 2,898,890	\$ (2,213,947)	
Fund balances - beginning						
Nonspendable	\$ -	\$ -				
Restricted	-	-				
Committed	-	-				
Assigned	-	-				
Unassigned	-	-				
Total fund balances - beginning	-	-				
Fund balances - ending						
Nonspendable	-	-				
Restricted	-	-				
Committed	-	-				
Assigned	-	-				
Unassigned	-	-				
Total fund balances - ending	\$ -	\$ -				
				Percent of fiscal year expired:	58%	
				Percent of school year expired:	58%	

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GENERAL FUND - COMBINED PROGRAMS

	FY2020					
	Adopted Budget	Working Budget	Encumbrances	Year to Date Receipts or Expenditures	Working Budget Balance	% Rec or Exp
Revenues						
Local sources						
Property taxes	\$ 42,820,772	\$ 43,839,444	\$ -	\$ 41,210,710	\$ 2,628,734	94%
Interest income	2,000,000	2,000,000	-	1,533,703	466,297	77%
Other local revenue	4,064,000	5,718,492	-	3,645,979	2,072,513	64%
Total local sources	48,884,772	51,557,936	-	46,390,392	5,167,544	90%
State sources	192,339,454	193,325,604	-	117,374,704	75,950,900	61%
Federal sources	11,531,112	11,780,930	-	1,786,591	9,994,339	15%
Total revenues	252,755,338	256,664,470	-	165,551,687	91,112,783	65%
Expenditures						
Salaries						
Teachers	82,715,056	82,598,747	-	40,881,188	41,717,559	49%
Teachers on special assignment	6,626,229	6,852,829	-	3,417,681	3,435,148	50%
Technicians	11,244,061	10,913,199	-	5,049,312	5,863,887	46%
Administrators	8,225,784	8,300,457	-	4,853,371	3,447,086	58%
Coordinators and managers	2,508,390	2,552,238	-	1,494,966	1,057,272	59%
Secretaries and clerks	9,042,676	8,844,348	-	4,970,693	3,873,655	56%
Media personnel	1,288,644	1,228,500	-	625,998	602,502	51%
Counselors	4,264,176	4,680,551	-	2,285,397	2,395,154	49%
Social workers and psychologists	1,544,222	1,756,880	-	859,549	897,331	49%
Health services personnel	4,161,182	3,967,406	-	1,975,035	1,992,371	50%
Custodial personnel	6,343,875	6,313,039	-	3,534,680	2,778,359	56%
Maintenance personnel	3,500,986	3,611,286	-	2,089,248	1,522,038	58%
Warehouse and delivery personnel	186,533	135,850	-	76,885	58,965	57%
Bus drivers	3,597,025	3,771,000	-	1,814,704	1,956,296	48%
Bonuses	150,000	150,000	-	24,869	125,131	17%
Training stipends	2,425,000	1,151,444	-	103,394	1,048,050	9%
Overtime	250,000	160,000	-	221,221	(61,221)	138%
Extra duty	2,101,864	2,663,912	-	1,721,606	942,306	65%
Total salaries	150,175,703	149,651,686	-	75,999,797	73,651,889	51%
Benefits						
Retirement	31,386,164	31,236,514	-	15,603,266	15,633,248	50%
Social Security	11,264,128	11,238,366	-	5,569,865	5,668,501	50%
Health, LTD, and life insurance	19,670,935	19,815,660	-	9,547,948	10,267,712	48%
Other	6,410,152	6,025,274	34,538	5,768,477	222,259	96%
Total benefits	68,731,379	68,315,814	34,538	36,489,556	31,791,720	53%
Purchased services						
Contracted Services	7,911,780	9,252,685	1,087,917	4,553,892	3,610,876	61%
Training and Development	698,000	1,265,982	7,401	304,445	954,136	25%
Travel	1,125,944	1,239,106	265,845	621,646	351,615	72%
Communications	476,000	493,000	9,025	258,399	225,576	54%
Utilities	5,405,000	5,480,000	9,700	3,102,130	2,368,170	57%
Indirect Costs	(723,500)	(720,461)	-	-	(720,461)	0%
Other	2,463,117	6,137,101	34	89,934	6,047,133	1%
Total Purchased Services	17,356,341	23,147,413	1,379,922	8,930,446	12,837,045	45%

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GENERAL FUND - COMBINED PROGRAMS

	FY2020					
	Adopted Budget	Working Budget	Encumbrances	Year to Date Receipts or Expenditures	Working Budget Balance	% Rec or Exp
Supplies and materials						
Supplies	6,125,211	8,258,727	192,948	4,063,358	4,002,421	52%
Textbooks	1,196,394	349,559	76,808	118,130	154,621	56%
Library and audio visual	429,308	482,979	3,499	378,640	100,840	79%
Food	114,500	124,000	-	58,928	65,072	48%
Fuel	960,000	978,000	3,838	453,293	520,869	47%
Total supplies and materials	8,825,413	10,193,265	277,093	5,072,349	4,843,823	48%
Property						
Equipment	5,355,882	9,405,106	236,548	2,659,817	6,508,741	31%
Construction and improvements	165,000	215,000	-	61,205	153,795	28%
Total property	5,520,882	9,620,106	236,548	2,721,022	6,662,536	31%
Total expenditures	250,609,718	260,928,284	1,928,101	129,213,170	129,787,013	50%
Excess (deficiency) of revenues	2,145,620	(4,263,814)	(1,928,101)	36,338,517	(38,674,230)	14%
Other sources (uses)						
Transfers in (out)	(715,894)	(470,933)	-	-	(470,933)	0%
Sale of assets	52,500	52,500	-	7,215	45,285	14%
Total other sources (uses)	(663,394)	(418,433)	-	7,215	(425,648)	-2%
Net change in fund balance	\$ 1,482,226	\$ (4,682,247)	\$ (1,928,101)	\$ 36,345,732	\$ (39,099,878)	
Fund balances - beginning						
Nonspendable	\$ 500,000	\$ 987,516				
Restricted	-	-				
Committed	12,000,000	12,000,000				
Assigned	22,332,478	28,328,096				
Unassigned	18,606,475	20,459,315				
Total fund balances - beginning	53,438,953	61,774,927				
Fund balances - ending						
Nonspendable	500,000	750,000				
Restricted	-	-				
Committed	12,500,000	12,500,000				
Assigned	23,776,814	25,978,237				
Unassigned	18,144,365	17,864,443				
Total fund balances - ending	\$ 54,921,179	\$ 57,092,680				
				Percent of fiscal year expired:	58%	
				Percent of school year expired:	58%	

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SCHOOL ACTIVITIES FUND

	FY2020					
	Adopted Budget	Working Budget	Encumbrances	Year to Date Receipts or Expenditures	Working Budget Balance	% Rec or Exp
Revenues						
Local sources						
Interest income	\$ 50,000	\$ 50,000	\$ -	\$ -	\$ 50,000	0%
Other local revenue	12,450,000	12,450,000	-	-	12,450,000	0%
Total local sources	12,500,000	12,500,000	-	-	12,500,000	0%
Total revenues	12,500,000	12,500,000	-	-	12,500,000	0%
Expenditures						
Purchased services						
Travel	250,000	250,000	-	-	250,000	0%
Total Purchased Services	250,000	250,000	-	-	250,000	0%
Supplies and materials						
Supplies	11,050,000	11,050,000	-	-	11,050,000	0%
Textbooks	500,000	500,000	-	-	500,000	0%
Library and audio visual	200,000	200,000	-	-	200,000	0%
Total supplies and materials	11,750,000	11,750,000	-	-	11,750,000	0%
Property						
Equipment	500,000	500,000	-	-	500,000	0%
Total property	500,000	500,000	-	-	500,000	0%
Total expenditures	12,500,000	12,500,000	-	-	12,500,000	0%
Excess (deficiency) of revenues	-	-	-	-	-	0%
Other sources (uses)						
Transfers in (out)	-	-	-	-	-	0%
Total other sources (uses)	-	-	-	-	-	0%
Net change in fund balance	\$ -	\$ -	\$ -	\$ -	\$ -	
Fund balances - beginning						
Nonspendable	\$ -	\$ -				
Restricted	-	-				
Committed	-	-				
Assigned	9,358,307	9,073,121				
Unassigned	-	-				
Total fund balances - beginning	9,358,307	9,073,121				
Fund balances - ending						
Nonspendable	-	-				
Restricted	-	-				
Committed	-	-				
Assigned	9,358,307	9,073,121				
Unassigned	-	-				
Total fund balances - ending	\$ 9,358,307	\$ 9,073,121				
					Percent of fiscal year expired:	58%
					Percent of school year expired:	58%

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NON K - 12 PROGRAMS FUND

	FY2020					
	Adopted Budget	Working Budget	Encumbrances	Year to Date Receipts or Expenditures	Working Budget Balance	% Rec or Exp
Revenues						
Local sources						
Property taxes	\$ 1,736,501	\$ 1,883,645	\$ -	\$ 1,770,696	\$ 112,949	94%
Interest income	22,500	25,000	-	-	25,000	0%
Other local revenue	795,000	670,000	-	183,782	486,218	27%
Total local sources	2,554,001	2,578,645	-	1,954,478	624,167	76%
State sources	2,925,580	2,925,580	-	1,706,877	1,218,703	58%
Federal sources	607,552	620,019	-	8,400	611,619	1%
Total revenues	6,087,133	6,124,244	-	3,669,755	2,454,489	60%
Expenditures						
Salaries						
Teachers	1,395,000	1,287,624	-	621,120	666,504	48%
Teachers on special assignment	100,000	137,395	-	84,260	53,135	61%
Technicians	1,018,250	904,095	-	420,602	483,493	47%
Administrators	54,322	54,322	-	22,659	31,663	42%
Coordinators and managers	48,411	48,411	-	20,171	28,240	42%
Secretaries and clerks	11,450	10,331	-	5,563	4,768	54%
Counselors	15,000	15,000	-	-	15,000	0%
Health services personnel	99,635	99,635	-	49,872	49,763	50%
Coaches and advisors	1,225,498	1,125,498	-	456,397	669,101	41%
Extra duty	149,418	149,418	-	70,228	79,190	47%
Total salaries	4,116,984	3,831,729	-	1,750,872	2,080,857	46%
Benefits						
Retirement	675,353	644,916	-	287,177	357,739	45%
Social Security	300,774	289,477	-	129,898	159,579	45%
Health, LTD, and life insurance	265,811	229,740	-	129,463	100,277	56%
Other	11,419	11,066	-	10,591	475	96%
Total benefits	1,253,357	1,175,199	-	557,129	618,070	47%
Purchased services						
Contracted Services	65,800	67,375	-	19,582	47,793	29%
Training and Development	10,000	16,900	-	8,970	7,930	53%
Travel	20,200	20,350	-	9,642	10,708	47%
Communications	5,000	5,000	-	655	4,345	13%
Indirect Costs	23,500	23,591	-	-	23,591	0%
Other	521,346	509,702	-	-	509,702	0%
Total Purchased Services	645,846	642,918	-	38,849	604,069	6%
Supplies and materials						
Supplies	197,100	303,039	8,706	106,679	187,654	38%
Textbooks	-	-	-	-	-	0%
Food	3,000	3,500	-	924	2,576	26%
Fuel	2,000	1,500	-	1,281	219	85%
Total supplies and materials	202,100	308,039	8,706	108,884	190,449	38%

NEBO SCHOOL DISTRICT

Financial Report

January 31, 2020

NON K - 12 PROGRAMS FUND

	FY2020					
	Adopted Budget	Working Budget	Encumbrances	Year to Date Receipts or Expenditures	Working Budget Balance	% Rec or Exp
Property						
Equipment	49,000	60,194	-	27,540	32,654	46%
Total property	49,000	60,194	-	27,540	32,654	46%
Total expenditures	6,267,287	6,018,079	8,706	2,483,274	3,526,099	41%
Excess (deficiency) of revenues	(180,154)	106,165	(8,706)	1,186,481	(1,071,610)	19%
Other sources (uses)						
Transfers in (out)	215,894	(29,068)	-	-	(29,068)	0%
Total other sources (uses)	215,894	(29,068)	-	-	(29,068)	0%
Net change in fund balance	\$ 35,740	\$ 77,097	\$ (8,706)	\$ 1,186,481	\$ (1,100,678)	
Fund balances - beginning						
Nonspendable	\$ -	\$ -				
Restricted	849,708	1,034,197				
Committed	-	-				
Assigned	-	-				
Unassigned	-	-				
Total fund balances - beginning	849,708	1,034,197				
Fund balances - ending						
Nonspendable	-	-				
Restricted	885,448	1,111,294				
Committed	-	-				
Assigned	-	-				
Unassigned	-	-				
Total fund balances - ending	\$ 885,448	\$ 1,111,294				
				Percent of fiscal year expired:	58%	
				Percent of school year expired:	58%	

NEBO SCHOOL DISTRICT

Financial Report

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PASS-THROUGH TAXES FUND

	FY2020					
	Adopted Budget	Working Budget	Encumbrances	Year to Date Receipts or Expenditures	Working Budget Balance	% Rec or Exp
Revenues						
Local sources						
Property taxes	\$ 1,989,515	\$ 2,082,482	\$ -	\$ -	\$ 2,082,482	0%
Total local sources	1,989,515	2,082,482	-	-	2,082,482	0%
Total revenues	1,989,515	2,082,482	-	-	2,082,482	0%
Expenditures						
Purchased services						
Other	1,989,515	2,082,482	-	-	2,082,482	0%
Total Purchased Services	1,989,515	2,082,482	-	-	2,082,482	0%
Total expenditures	1,989,515	2,082,482	-	-	2,082,482	0%
Excess (deficiency) of revenues	-	-	-	-	-	0%
Other sources (uses)						
Transfers in (out)	-	-	-	-	-	0%
Total other sources (uses)	-	-	-	-	-	0%
Net change in fund balance	\$ -	\$ -	\$ -	\$ -	\$ -	
Fund balances - beginning						
Nonspendable	\$ -	\$ -				
Restricted	-	-				
Committed	-	-				
Assigned	-	-				
Unassigned	-	-				
Total fund balances - beginning	-	-				
Fund balances - ending						
Nonspendable	-	-				
Restricted	-	-				
Committed	-	-				
Assigned	-	-				
Unassigned	-	-				
Total fund balances - ending	\$ -	\$ -				
				Percent of fiscal year expired:	58%	
				Percent of school year expired:	58%	

NEBO SCHOOL DISTRICT

Financial Report

January 31, 2020

DEBT SERVICE FUND

	FY2020					
	Adopted Budget	Working Budget	Encumbrances	Year to Date Receipts or Expenditures	Working Budget Balance	% Rec or Exp
Revenues						
Local sources						
Property taxes	\$ 31,082,409	\$ 33,716,175	\$ -	\$ 31,694,459	\$ 2,021,716	94%
Interest income	350,000	500,000	-	13	499,987	0%
Total local sources	31,432,409	34,216,175	-	31,694,472	2,521,703	93%
Federal sources	-	12,805	-	12,805	-	100%
Total revenues	31,432,409	34,228,980	-	31,707,277	2,521,703	93%
Expenditures						
Property						
Equipment	-	-	-	-	-	0%
Total property	-	-	-	-	-	0%
Total expenditures	-	-	-	-	-	0%
Excess (deficiency) of revenues	31,432,409	34,228,980	-	31,707,277	2,521,703	93%
Other sources (uses)						
Bond sale proceeds	-	4,415,000	-	4,415,000	-	100%
Bond sale premiums (discounts)	-	510,354	-	510,354	-	100%
Payments to bond escrow agent	-	(4,954,217)	-	(4,954,217)	-	100%
Paying agent and bond issuance costs	(25,000)	(55,000)	-	(34,773)	(20,227)	63%
Principal	(26,615,000)	(28,405,000)	-	(2,930,260)	(25,474,740)	10%
Interest	(4,965,514)	(6,307,578)	-	-	(6,307,578)	0%
Total other sources (uses)	(31,605,514)	(34,796,441)	-	(2,993,896)	(31,802,545)	9%
Net change in fund balance	\$ (173,105)	\$ (567,461)	\$ -	\$ 28,713,381	\$ (29,280,842)	
Fund balances - beginning						
Nonspendable	\$ -	\$ -				
Restricted	1,149,374	2,489,089				
Committed	-	-				
Assigned	-	-				
Unassigned	-	-				
Total fund balances - beginning	1,149,374	2,489,089				
Fund balances - ending						
Nonspendable	-	-				
Restricted	976,269	1,921,628				
Committed	-	-				
Assigned	-	-				
Unassigned	-	-				
Total fund balances - ending	\$ 976,269	\$ 1,921,628				
				Percent of fiscal year expired:		58%
				Percent of school year expired:		58%

NEBO SCHOOL DISTRICT

Financial Report

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CAPITAL PROJECTS FUND

	FY2020					
	Adopted Budget	Working Budget	Encumbrances	Year to Date Receipts or Expenditures	Working Budget Balance	% Rec or Exp
Revenues						
Local sources						
Property taxes	\$ 11,573,444	\$ 11,543,896	\$ -	\$ 10,851,692	\$ 692,204	94%
Interest income	850,000	850,000	-	338,667	511,333	40%
Other local revenue	100,000	100,000	-	6,762	93,238	7%
Total local sources	12,523,444	12,493,896	-	11,197,121	1,296,775	90%
State sources	8,552,485	8,552,485	-	4,988,950	3,563,535	58%
Total revenues	21,075,929	21,046,381	-	16,186,071	4,860,310	77%
Expenditures						
Purchased services						
Contracted Services	15,000	3,795,000	100,513	134,569	3,559,918	6%
Utilities	-	-	-	3,233	(3,233)	0%
Total Purchased Services	15,000	3,795,000	100,513	137,802	3,556,685	6%
Supplies and materials						
Supplies	-	-	-	1,675	(1,675)	0%
Total supplies and materials	-	-	-	1,675	(1,675)	0%
Property						
Equipment	2,540,000	4,175,306	648,412	3,034,888	492,006	88%
Property purchases	10,000,000	12,750,000	-	5,242,842	7,507,158	41%
Construction and improvements	50,474,637	68,081,907	43,776,683	24,305,224	-	100%
Total property	63,014,637	85,007,213	44,425,095	32,582,954	7,999,164	91%
Total expenditures	63,029,637	88,802,213	44,525,608	32,722,431	11,554,174	87%
Excess (deficiency) of revenues	(41,953,708)	(67,755,832)	(44,525,608)	(16,536,360)	(6,693,864)	-10%
Other sources (uses)						
Bond sale proceeds	55,000,000	55,000,000	-	55,000,000	-	100%
Bond sale premiums (discounts)	-	6,756,371	-	6,756,371	-	100%
Sale of assets	860,000	860,000	-	847,623	12,377	99%
Paying agent and bond issuance costs	(550,000)	(375,000)	-	(367,188)	(7,812)	98%
Total other sources (uses)	55,310,000	62,241,371	-	62,236,806	4,565	100%
Net change in fund balance	\$ 13,356,292	\$ (5,514,461)	\$ (44,525,608)	\$ 45,700,446	\$ (6,689,299)	

NEBO SCHOOL DISTRICT

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CAPITAL PROJECTS FUND

	FY2020				Working Budget Balance	% Rec or Exp
	Adopted Budget	Working Budget	Encumbrances	Year to Date Receipts or Expenditures		
Fund balances - beginning						
Nonspendable	\$ 300,000	\$ 292,188				
Restricted	12,067,878	-				
Committed	-	17,130,149				
Assigned	-	-				
Unassigned	-	-				
Total fund balances - beginning	12,367,878	17,422,337				
Fund balances - ending						
Nonspendable	300,000	300,000				
Restricted	-	-				
Committed	25,424,170	11,607,876				
Assigned	-	-				
Unassigned	-	-				
Total fund balances - ending	\$ 25,724,170	\$ 11,907,876				
				Percent of fiscal year expired:	58%	
				Percent of school year expired:	58%	

NEBO SCHOOL DISTRICT

Financial Report

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CHILD NUTRITION FUND

	FY2020					
	Adopted Budget	Working Budget	Encumbrances	Year to Date Receipts or Expenditures	Working Budget Balance	% Rec or Exp
Revenues						
Local sources						
Interest income	\$ 10,000	\$ 25,000	\$ -	\$ -	\$ 25,000	0%
Other local revenue	3,125,000	3,175,000	-	1,946,095	1,228,905	61%
Total local sources	3,135,000	3,200,000	-	1,946,095	1,253,905	61%
State sources	1,900,000	2,050,000	-	779,363	1,270,637	38%
Federal sources	5,975,000	5,850,000	-	2,300,000	3,550,000	39%
Total revenues	11,010,000	11,100,000	-	5,025,458	6,074,542	45%
Expenditures						
Salaries						
Coordinators and managers	1,064,782	1,064,782	-	563,208	501,574	53%
Secretaries and clerks	836,000	836,000	-	414,752	421,248	50%
Maintenance personnel	60,088	60,088	-	48,131	11,957	80%
Warehouse and delivery personnel	201,163	234,163	-	122,251	111,912	52%
Cooks	1,804,250	1,804,250	-	884,195	920,055	49%
Overtime	-	-	-	5,087	(5,087)	0%
Extra duty	-	-	-	82	(82)	0%
Total salaries	3,966,283	3,999,283	-	2,037,706	1,961,577	51%
Benefits						
Retirement	653,124	613,125	-	307,648	305,477	50%
Social Security	297,825	297,825	-	152,169	145,656	51%
Health, LTD, and life insurance	327,450	298,650	-	154,809	143,841	52%
Other	98,675	93,500	-	93,003	497	99%
Total benefits	1,377,074	1,303,100	-	707,629	595,471	54%
Purchased services						
Contracted Services	395,550	475,550	78,624	177,017	219,909	54%
Training and Development	5,000	5,000	-	1,130	3,870	23%
Travel	15,000	20,000	5,100	3,221	11,679	42%
Communications	5,000	5,000	-	1,162	3,838	23%
Indirect Costs	700,000	700,000	-	-	700,000	0%
Other	-	-	-	114	(114)	0%
Total Purchased Services	1,120,550	1,205,550	83,724	182,644	939,182	22%
Supplies and materials						
Supplies	550,000	550,000	701	244,682	304,617	45%
Food	4,677,500	4,677,500	617,714	1,655,856	2,403,930	49%
Transportation	-	-	-	-	-	0%
Fuel	10,000	10,000	-	3,078	6,922	31%
Total supplies and materials	5,237,500	5,237,500	618,415	1,903,616	2,715,469	48%

NEBO SCHOOL DISTRICT

Financial Report

January 31, 2020

CHILD NUTRITION FUND

	FY2020					
	Adopted Budget	Working Budget	Encumbrances	Year to Date Receipts or Expenditures	Working Budget Balance	% Rec or Exp
Property						
Equipment	152,500	260,000	154,003	42,391	63,606	76%
Total property	152,500	260,000	154,003	42,391	63,606	76%
Total expenditures	11,853,907	12,005,433	856,142	4,873,986	6,275,305	48%
Excess (deficiency) of revenues	(843,907)	(905,433)	(856,142)	151,472	(200,763)	-2%
Other sources (uses)						
Transfers in (out)	500,000	500,000	-	-	500,000	0%
Sale of assets	10,000	10,000	-	-	10,000	0%
Total other sources (uses)	510,000	510,000	-	-	510,000	0%
Net change in fund balance	\$ (333,907)	\$ (395,433)	\$ (856,142)	\$ 151,472	\$ 309,237	
Fund balances - beginning						
Nonspendable	\$ 500,000	\$ 760,316				
Restricted	769,940	1,661,959				
Committed	-	-				
Assigned	-	-				
Unassigned	-	-				
Total fund balances - beginning	1,269,940	2,422,275				
Fund balances - ending						
Nonspendable	500,000	750,000				
Restricted	436,033	1,276,842				
Committed	-	-				
Assigned	-	-				
Unassigned	-	-				
Total fund balances - ending	\$ 936,033	\$ 2,026,842				
				Percent of fiscal year expired:	58%	
				Percent of school year expired:	58%	

NEBO SCHOOL DISTRICT

Financial Report

January 31, 2020

ALL FUNDS

	FY2020					
	Adopted Budget	Working Budget	Encumbrances	Year to Date Receipts or Expenditures	Working Budget Balance	% Rec or Exp
Revenues						
Local sources						
Property taxes	\$ 89,202,641	\$ 93,065,642	\$ -	\$ 85,527,557	\$ 7,538,085	92%
Interest income	3,282,500	3,450,000	-	1,872,383	1,577,617	54%
Other local revenue	20,534,000	22,113,492	-	5,782,618	16,330,874	26%
Total local sources	113,019,141	118,629,134	-	93,182,558	25,446,576	79%
State sources	205,717,519	206,853,669	-	124,849,894	82,003,775	60%
Federal sources	18,113,664	18,263,754	-	4,107,796	14,155,958	22%
Total revenues	336,850,324	343,746,557	-	222,140,248	121,606,309	65%
Expenditures						
Salaries						
Teachers	84,110,056	83,886,371	-	41,502,308	42,384,063	49%
Teachers on special assignment	6,726,229	6,990,224	-	3,501,941	3,488,283	50%
Technicians	12,262,311	11,817,294	-	5,469,914	6,347,380	46%
Administrators	8,280,106	8,354,779	-	4,876,030	3,478,749	58%
Coordinators and managers	3,621,583	3,665,431	-	2,078,345	1,587,086	57%
Secretaries and clerks	9,890,126	9,690,679	-	5,391,008	4,299,671	56%
Media personnel	1,288,644	1,228,500	-	625,998	602,502	51%
Counselors	4,279,176	4,695,551	-	2,285,397	2,410,154	49%
Social workers and psychologists	1,544,222	1,756,880	-	859,549	897,331	49%
Health services personnel	4,260,817	4,067,041	-	2,024,907	2,042,134	50%
Coaches and advisors	1,225,498	1,125,498	-	456,397	669,101	41%
Custodial personnel	6,343,875	6,313,039	-	3,534,680	2,778,359	56%
Maintenance personnel	3,561,074	3,671,374	-	2,137,379	1,533,995	58%
Warehouse and delivery personnel	387,696	370,013	-	199,136	170,877	54%
Cooks	1,804,250	1,804,250	-	884,195	920,055	49%
Bus drivers	3,597,025	3,771,000	-	1,814,704	1,956,296	48%
Bonuses	150,000	150,000	-	24,869	125,131	17%
Training stipends	2,425,000	1,151,444	-	103,394	1,048,050	9%
Overtime	250,000	160,000	-	226,308	(66,308)	141%
Extra duty	2,251,282	2,813,330	-	1,791,916	1,021,414	64%
Total salaries	158,258,970	157,482,698	-	79,788,375	77,694,323	51%
Benefits						
Retirement	32,714,641	32,494,555	-	16,198,091	16,296,464	50%
Social Security	11,862,727	11,825,668	-	5,851,932	5,973,736	49%
Health, LTD, and life insurance	20,264,196	20,344,050	-	9,832,220	10,511,830	48%
Other	6,520,246	6,129,840	34,538	5,872,071	223,231	96%
Total benefits	71,361,810	70,794,113	34,538	37,754,314	33,005,261	53%

NEBO SCHOOL DISTRICT

Financial Report

January 31, 2020

ALL FUNDS

	FY2020					
	Adopted Budget	Working Budget	Encumbrances	Year to Date Receipts or Expenditures	Working Budget Balance	% Rec or Exp
Purchased services						
Contracted Services	8,388,130	13,590,610	1,267,054	4,885,060	7,438,496	45%
Training and Development	713,000	1,287,882	7,401	314,545	965,936	25%
Travel	1,411,144	1,529,456	270,945	634,509	624,002	59%
Communications	486,000	503,000	9,025	260,216	233,759	54%
Utilities	5,405,000	5,480,000	9,700	3,105,363	2,364,937	57%
Indirect Costs	-	3,130	-	-	3,130	0%
Other	4,973,978	8,729,285	34	90,048	8,639,203	1%
Total Purchased Services	21,377,252	31,123,363	1,564,159	9,289,741	20,269,463	35%
Supplies and materials						
Supplies	17,922,311	20,161,766	202,355	4,416,394	15,543,017	23%
Textbooks	1,696,394	849,559	76,808	118,130	654,621	23%
Library and audio visual	629,308	682,979	3,499	378,640	300,840	56%
Custodial	-	-	-	-	-	0%
Maintenance	-	-	-	-	-	0%
Food	4,795,000	4,805,000	617,714	1,715,708	2,471,578	49%
Transportation	-	-	-	-	-	0%
Fuel	972,000	989,500	3,838	457,652	528,010	47%
Total supplies and materials	26,015,013	27,488,804	904,214	7,086,524	19,498,066	27%
Property						
Equipment	8,597,382	14,400,606	1,038,963	5,764,636	7,597,007	47%
Property purchases	10,000,000	12,750,000	-	5,242,842	7,507,158	41%
Construction and improvements	50,639,637	68,296,907	43,776,683	24,366,429	153,795	100%
Total property	69,237,019	95,447,513	44,815,646	35,373,907	15,257,960	84%
Total expenditures	346,250,064	382,336,491	47,318,557	169,292,861	165,725,073	57%
Excess (deficiency) of revenues	(9,399,740)	(38,589,934)	(47,318,557)	52,847,387	(44,118,764)	8%
Other sources (uses)						
Transfers in (out)	-	(1)	-	-	(1)	0%
Bond sale proceeds	55,000,000	59,415,000	-	59,415,000	-	100%
Bond sale premiums (discounts)	-	7,266,725	-	7,266,725	-	100%
Payments to bond escrow agent	-	(4,954,217)	-	(4,954,217)	-	100%
Sale of assets	922,500	922,500	-	854,838	67,662	93%
Paying agent and bond issuance costs	(575,000)	(430,000)	-	(401,961)	(28,039)	93%
Principal	(26,615,000)	(28,405,000)	-	(2,930,260)	(25,474,740)	10%
Interest	(4,965,514)	(6,307,578)	-	-	(6,307,578)	0%
Total other sources (uses)	23,766,986	27,507,429	-	59,250,125	(31,742,696)	215%
Net change in fund balance	\$ 14,367,246	\$ (11,082,505)	\$ (47,318,557)	\$ 112,097,512	\$ (75,861,460)	

NEBO SCHOOL DISTRICT

Financial Report

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ALL FUNDS

	FY2020					
	Adopted Budget	Working Budget	Encumbrances	Year to Date Receipts or Expenditures	Working Budget Balance	
Fund balances - beginning						
Nonspendable	\$ 1,300,000	\$ 2,040,020				
Restricted	14,836,900	5,185,245				
Committed	12,000,000	29,130,149				
Assigned	31,690,785	37,401,217				
Unassigned	18,606,475	20,459,315				
Total fund balances - beginning	78,434,160	94,215,946				
Fund balances - ending						
Nonspendable	1,300,000	1,800,000				
Restricted	2,297,750	4,309,764				
Committed	37,924,170	24,107,876				
Assigned	33,135,121	35,051,358				
Unassigned	18,144,365	17,864,443				
Total fund balances - ending	\$ 92,801,406	\$ 83,133,441				
				Percent of fiscal year expired:		58%
				Percent of school year expired:		58%

NEBO SCHOOL DISTRICT

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FY2020 WORKING BUDGET SUMMARY

	Fund 10, General Fund	Fund 21, Student Activities Fund	Fund 23, Non K-12 Programs Fund	Fund 26, Pass-Through Taxes Fund	Fund 31, Debt Service Fund	Fund 30, Capital Projects Fund	Fund 50, Child Nutrition Fund	Total
Revenues								
Local sources								
Property taxes	\$ 43,839,444	\$ -	\$ 1,883,645	\$ 2,082,482	\$ 33,716,175	\$ 11,543,896	\$ -	\$ 93,065,642
Interest income	2,000,000	50,000	25,000	-	500,000	850,000	25,000	3,450,000
Other local revenue	5,718,492	12,450,000	670,000	-	-	100,000	3,175,000	22,113,492
Total local sources	51,557,936	12,500,000	2,578,645	2,082,482	34,216,175	12,493,896	3,200,000	118,629,134
State sources	193,325,604	-	2,925,580	-	-	8,552,485	2,050,000	206,853,669
Federal sources	11,780,930	-	620,019	-	12,805	-	5,850,000	18,263,754
Total revenues	256,664,470	12,500,000	6,124,244	2,082,482	34,228,980	21,046,381	11,100,000	343,746,557
Expenditures								
Salaries								
Teachers	82,598,747	-	1,287,624	-	-	-	-	83,886,371
Teachers on special assignment	6,852,829	-	137,395	-	-	-	-	6,990,224
Technicians	10,913,199	-	904,095	-	-	-	-	11,817,294
Administrators	8,300,457	-	54,322	-	-	-	-	8,354,779
Coordinators and managers	2,552,238	-	48,411	-	-	-	1,064,782	3,665,431
Secretaries and clerks	8,844,348	-	10,331	-	-	-	836,000	9,690,679
Media personnel	1,228,500	-	-	-	-	-	-	1,228,500
Counselors	4,680,551	-	15,000	-	-	-	-	4,695,551
Social workers and psychologists	1,756,880	-	-	-	-	-	-	1,756,880
Health services personnel	3,967,406	-	99,635	-	-	-	-	4,067,041
Coaches and advisors	-	-	1,125,498	-	-	-	-	1,125,498
Custodial personnel	6,313,039	-	-	-	-	-	-	6,313,039
Maintenance personnel	3,611,286	-	-	-	-	-	60,088	3,671,374
Warehouse and delivery personnel	135,850	-	-	-	-	-	234,163	370,013
Cooks	-	-	-	-	-	-	1,804,250	1,804,250
Bus drivers	3,771,000	-	-	-	-	-	-	3,771,000
Bonuses	150,000	-	-	-	-	-	-	150,000
Training stipends	1,151,444	-	-	-	-	-	-	1,151,444
Overtime	160,000	-	-	-	-	-	-	160,000
Extra duty	2,663,912	-	149,418	-	-	-	-	2,813,330
Total salaries	149,651,686	-	3,831,729	-	-	-	3,999,283	157,482,698
Benefits								
Retirement	31,236,514	-	644,916	-	-	-	613,125	32,494,555
Social Security	11,238,366	-	289,477	-	-	-	297,825	11,825,668
Health, LTD, and life insurance	19,815,660	-	229,740	-	-	-	298,650	20,344,050
Other	6,025,274	-	11,066	-	-	-	93,500	6,129,840
Total benefits	68,315,814	-	1,175,199	-	-	-	1,303,100	70,794,113
Purchased services								
Contracted Services	9,252,685	-	67,375	-	-	3,795,000	475,550	13,590,610
Training and Development	1,265,982	-	16,900	-	-	-	5,000	1,287,882
Travel	1,239,106	250,000	20,350	-	-	-	20,000	1,529,456
Communications	493,000	-	5,000	-	-	-	5,000	503,000
Utilities	5,480,000	-	-	-	-	-	-	5,480,000
Indirect Costs	(720,461)	-	23,591	-	-	-	700,000	3,130
Other	6,137,101	-	509,702	2,082,482	-	-	-	8,729,285
Total Purchased Services	23,147,413	250,000	642,918	2,082,482	-	3,795,000	1,205,550	31,123,363

NEBO SCHOOL DISTRICT

Financial Report

January 31, 2020

FY2020 WORKING BUDGET SUMMARY

	Fund 10, General Fund	Fund 21, Student Activities Fund	Fund 23, Non K-12 Programs Fund	Fund 26, Pass-Through Taxes Fund	Fund 31, Debt Service Fund	Fund 30, Capital Projects Fund	Fund 50, Child Nutrition Fund	Total
Supplies and Materials								
Supplies	8,258,727	11,050,000	303,039	-	-	-	550,000	20,161,766
Textbooks	349,559	500,000	-	-	-	-	-	849,559
Library and Audio Visual	482,979	200,000	-	-	-	-	-	682,979
Food	124,000	-	3,500	-	-	-	4,677,500	4,805,000
Fuel	978,000	-	1,500	-	-	-	10,000	989,500
Total Supplies and Materials	10,193,265	11,750,000	308,039	-	-	-	5,237,500	27,488,804
Fuel								
Property								
Equipment	9,405,106	500,000	60,194	-	-	4,175,306	260,000	14,400,606
Total supplies and materials	-	-	-	-	-	12,750,000	-	12,750,000
Construction and Improvements	215,000	-	-	-	-	68,081,907	-	68,296,907
Total Property	9,620,106	500,000	60,194	-	-	85,007,213	260,000	95,447,513
Total expenditures	260,928,284	12,500,000	6,018,079	2,082,482	-	88,802,213	12,005,433	382,336,491
Excess (deficiency) of revenues	(4,263,814)	-	106,165	-	34,228,980	(67,755,832)	(905,433)	(38,589,934)
Other sources (uses)								
Transfers in (out)	(470,933)	-	(29,068)	-	-	-	500,000	(1)
Bond sale proceeds	-	-	-	-	4,415,000	55,000,000	-	59,415,000
Bond sale premiums (discounts)	-	-	-	-	510,354	6,756,371	-	7,266,725
Payments to bond escrow agent	-	-	-	-	(4,954,217)	-	-	(4,954,217)
Sale of assets	52,500	-	-	-	-	860,000	10,000	922,500
Paying agent and bond issuance costs	-	-	-	-	(55,000)	(375,000)	-	(430,000)
Principal	-	-	-	-	(28,405,000)	-	-	(28,405,000)
Interest	-	-	-	-	(6,307,578)	-	-	(6,307,578)
Total other sources (uses)	(418,433)	-	(29,068)	-	(34,796,441)	62,241,371	510,000	27,507,429
Net change in fund balance	\$ (4,682,247)	\$ -	\$ 77,097	\$ -	\$ (567,461)	\$ (5,514,461)	\$ (395,433)	\$ (11,082,505)
Fund balances - beginning								
Nonspendable	\$ 987,516	\$ -	\$ -	\$ -	\$ -	\$ 292,188	\$ 760,316	\$ 2,040,020
Restricted	-	-	1,034,197	-	2,489,089	-	1,661,959	5,185,245
Committed	12,000,000	-	-	-	-	17,130,149	-	29,130,149
Assigned	28,328,096	9,073,121	-	-	-	-	-	37,401,217
Unassigned	20,459,315	-	-	-	-	-	-	20,459,315
Total fund balances - beginning	61,774,927	9,073,121	1,034,197	-	2,489,089	17,422,337	2,422,275	94,215,946
Fund balances - ending								
Nonspendable	750,000	-	-	-	-	300,000	750,000	1,800,000
Restricted	-	-	1,111,294	-	1,921,628	-	1,276,842	4,309,764
Committed	12,500,000	-	-	-	-	11,607,876	-	24,107,876
Assigned	25,978,237	9,073,121	-	-	-	-	-	35,051,358
Unassigned	17,864,443	-	-	-	-	-	-	17,864,443
Total fund balances - ending	\$ 57,092,680	\$ 9,073,121	\$ 1,111,294	\$ -	\$ 1,921,628	\$ 11,907,876	\$ 2,026,842	\$ 83,133,441

NEBO SCHOOL DISTRICT
BOARD MEETING MINUTES
Wednesday, January 8, 2020

The Board of Education of Nebo School District met in a Board Meeting on Wednesday, January 8, 2020. The meeting commenced at 3:00 p.m. Board members present were Lisa Rowley, Dean Rowley, Scott Card, Shannon Acor, Randy Boothe and Rick Ainge. President, Christine Riley was excused. Administrative Staff members present were Superintendent Rick Nielsen, Reed Park, Julie Warren, Matt Gledhill, Scott Wilson, Dave Rowe, Mike Larsen, Ken VanAusdal, Tracy Olsen and Ann Anderson.

Vice-President, Lisa Rowley, welcomed everyone to the Board Meeting.

1. Board Work Session

- A. Youth Board 3:00 – 4:00 Secondary Director, Ann Anderson, welcomed two students from each of the Jr. High Schools to the Board Meeting. The students were very impressive, delightful, engaged in the discussions and well dressed! Their comments were all positive and went right back to the people in their schools, mentioning administration, teachers and students positively by name.
- B. Discussion of Board Meeting Agenda and Review of Consent Agenda. Scott Card mentioned that he has been a member of the Board now for one year! He expressed his appreciation and thanks to the Board Members for their great example, patience, and kindness. After discussing the Board Meeting Agenda and Reviewing the Consent Agenda, the Superintendent mentioned that there would be a Closed Session for property and personnel matters after the General Session. He also mentioned that Policy #JN Student Fees and Policy #IICA Student Travel are on the agenda for discussion and will be as the policies are updated. Shannon Acor suggested that in Policy #GCA LEA Specific Licensing, LEA be identified as to what it means at the beginning of the policy; Local Education Agency.
- C. Board Member Reports
 - Lisa Rowley mentioned a letter from a concerned patron about the lyrics in a song played at a school dance. Secondary Director, Ann Anderson has addressed the issue. It is important that we keep in mind the communities that we serve.
 - Rick Ainge mentioned that he is looking forward to the USBA Conference this weekend. Randy Boothe will be accompanying on the National Anthem on the piano and Salem Hills High Schools, Bart Peery and Bart Thompson will be presenting on the Happiness Advantage.
 - Shannon Acor reported hearing from a patron who is not in favor of early out being on Monday.
 - Shannon Acor mentioned that she will be teaching a break out session at USBA on Saturday at 9:30 and 10:30am.
- D. Committee Reports & Board Training
 - Seth Sorensen, Assessments, reported on the School Report Cards.
 - Report Cards do not include a letter grade this year.
 - Elementary and Middle School/Junior High grades are based on Rise end of year testing.
 - All 5 high schools received commendable/exemplary in CCR, 90% in College and Career Readiness.
 - Graduation Rates continue to rise at all schools.
 - Landmark graduation rate was up to 71% with 65% getting CCR or College Credit.
 - Assistant Superintendent, Scott Wilson reviewed the Boundary Process and Booklet with the Board. He gave the Board the recommended Boundary Adjustment Proposals for

Payson, Salem and Spanish Fork Elementary Schools and the Official Proposed Boundaries for the Payson and Salem Middle Schools. Scott thanked Elementary Director, Dave Rowe, the Elementary Principals and the parents who were involved in this complicated but necessary process.

E. Items from Superintendent

- The Superintendent and Board discussed the Fee Schedule and reviewed the spreadsheet of fees that has been created thus far. They defined a waivable fee and Board Member, Dean Rowley suggested that they significantly look at the travel policy.
- The Superintendent mentioned the Care Here Ribbon Cutting on January 24th at 10:00am. Board Member, Dean Rowley will speak on behalf of the Board. The Committee Meetings will take place in the Boardroom on that day.
- The Superintendent received an email from the State Board indicating that we have no excessive carryover in our Trustlands program. This is a celebration!
- The Superintendent mentioned that Julie and Ann sent in an application for FFA to present during "Day on the Hill."
- The Superintendent mentioned that Operations Director, Matt Gledhill, is ready to process phase two of installing electronic access controls. This will be done at all 5 high schools.
- Associate Superintendent, Julie Warren, reported on MyTech High. MyTech High is an online program intended for homeschool students doing online education. We have a one year contract and they have enrolled 207 students in the last two weeks. January and August are entry points and they are accredited through the ALC.
- The Superintendent and Board briefly discussed school start times for next year.
- The Superintendent mentioned the idea of recognizing Student PEAK Awards in the Board Meetings. The Board is in favor of this idea. Superintendent Staff and the PBIS Committee will proceed with the mechanics.

E. Adjourn

Vice-President Lisa Rowley mentioned that this concluded this portion of the agenda at 5:30 pm.

We will continue with the General Board agenda at 6:00 pm.

The Board of Education of Nebo School District reconvened the Board Meeting at 6:03 p.m. with the following agenda;

1. OPENING
 - A. Pledge of Allegiance
2. AGENDA APPROVAL
 - A. Approval of Board Agenda
3. CONSENT AGENDA
 - A. Financial Report
 - B. Claims
 - C. Minutes of the Work Session and General Board Meeting held on December 11, 2019.
 - D. New Employees and Separations
 - E. Compulsory Attendance Exemption List
 - F. Requests for Leave Without Pay
 - G. Requests for Trustlands Amendments
4. PROGRAM REVIEW AND REPORT
 - A. Mt. Loafer Elementary – Principal, Sarah Brunson

- B. PEAK Award Recognition
- 5. PUBLIC PARTICIPATION
 - A. Public Participation
- 6. ITEMS FOR BOARD DISCUSSION
 - A. Policy #JN Student Fees
 - B. Policy #IICA Student Travel
 - C. Policy #GCA LEA Specific Licensing
- 7. Boundary Hearing 7:00 PM
 - A. Proposed Boundary Changes for Schools in Payson, Salem and Spanish Fork Areas
- 8. ITEMS FOR BOARD ACTION
 - A. Consideration of Policy #IKF Curriculum Standards and Graduation Requirements
 - B. Consideration of Policy #JS Special Education
 - C. Consideration of Deletion of Policy #ICE Concurrent Enrollment
 - D. Consideration of Final Contract for Maple Grove Middle School
 - E. Consideration of Final Contract for Spring Canyon Middle School
 - F. Consideration of Request for Early Retirement Incentive Plans

Vice-President Lisa Rowley welcomed everyone to the Board Meeting.

Agenda Item 1: OPENING

Item No. 1A: Pledge of Allegiance by Treygan Fusselman, Student from Mt. Loafer Elementary.

Agenda Item 2: AGENDA APPROVAL

Item No. 2A: Scott Card presented a motion to approve the Board Agenda. He mentioned that there would be a Closed Session after the General Session.
Dean Rowley seconded the motion. All members present voted in favor.

Agenda Item 3: CONSENT AGENDA

Item No. 3: Randy Boothe presented a motion to approve the following items listed on the Consent Agenda:

- A. Financial Report
- B. Claims
- C. Minutes of Work Session & General Board Meeting held on December 11, 2019.
- D. New Employees and Separations
- E. Compulsory Attendance Exemption List
- F. Requests for Leave Without Pay
- G. Requests for Trustlands Amendments

Shannon Acor seconded the motion. All members present voted in favor.

Agenda Item 4: PROGRAM REVIEW AND REPORT

Item No. 4A: Vice-President Lisa Rowley, invited Mt. Loafer Elementary Principal, Sarah Brunson, to introduce her school presentation. Mrs. Brunson brought "the best of the best!" She invited School Community Council Chair, Tara Rasmussen to talk about Trustlands funds. Mrs Rasmussen was grateful for the opportunity to share many benefits due to Trustlands funds; hiring of additional technicians to focus on math for 3rd - 6th graders and reading for 1st - 3rd graders, professional development for teachers, one on one technicians and touch screen chrome books for K – 1st grade, to name a few. Chezni Clawson and Peyton Haskell, Student Council Members, introduced a video on technology that they created with the helped of their Digital Coach, Mr. Crockett. They did an outstanding presentation.

Item No. 4B: Vice-President Lisa Rowley invited Lana Hiskey, Community Relations to introduce and honor the following PEAK Award recipients;

- Laura Martin, Secretary, Wilson Elementary, nominated by Emily Wright
- Gayle Openshaw, Bus Driver, Transportation, nominated by Chelsea Rowley
- Alex Minson, Teacher, SFHS, nominated by Leslie Swenson, JoLynn Ford
- Karalee Beckstead, Facilitator, Larsen Elementary, nominated by Cami Thomas
- Jennell Arce, Teacher, Westside Elementary, nominated by Andrew Lovell
- Hilary Miner, Custodian, Mapleton Jr. nominated by Mary Erekson & Jeff Peterson

Agenda Item 5. PUBLIC PARTICIPATION

Item No. 5A: Public Participation

<u>NAME</u>	<u>CITY</u>	<u>SUBJECT</u>	<u>REPRESENTING</u>
No signed up to address the Board			

Agenda Item 6: ITEMS FOR BOARD DISCUSSION

Item No. 6A: Policy #JN Student Fees. This policy was discussed earlier in the Work Session. There are potentially a few CTE fees that will be added to the policy. Secondary Director, Ann Anderson is in the process of reviewing them. This policy will be on the February Board Meeting for further discussion and public input.

Item No. 6B: Policy #ICA Student Travel. This policy was discussed earlier in the Work Session and will continue to be a focus of discussion as the District reviews existing and future travel expenses.

Item No. 6C: Reed reviewed Policy #GCA LEA Specific Licensing. This policy identifies requirements for a LEA-Specific license.

Agenda Item 7: BOUNDARY HEARING 7:00 PM

Item No. 7A: Proposed Boundary Changes for Schools in Payson, Salem and Spanish Fork Areas.

Assistant Superintendent Scott Wilson reviewed the maps and proposed adjustments for those few who were in the audience.

Agenda Item 8: ITEMS FOR BOARD ACTION

Item No. 8A. Rick Ainge presented the motion to approve Policy #IKF Curriculum Standards and Graduation Requirements

Dean Rowley seconded the motion. All members present voted in favor.

Item No. 8B. Shannon Acor presented the motion to approve Policy #JS Special Education

Scott Card seconded the motion. All members present voted in favor.

Item No. 8C. Randy Boothe presented the motion to approve the deletion of Policy #ICE Concurrent Enrollment.

Rick Ainge seconded the motion. All members present voted in favor.

Item No. 8D. Scott Card presented the motion approving the Agreement for Construction Management and General Contractor Services between Nebo School District and Westland Construction, Inc., for the construction of the new Maple Grove Middle School in Mapleton, Utah, for the amount of Thirty-Seven Million Five Hundred Twenty-One Thousand Eight Hundred FiftyTwo and 00/100 Dollars (\$37,521,852.00).

Randy Boothe seconded the motion. All members present voted in favor.

Item No. 8E. Dean Rowley presented the motion approving the Agreement for Construction Management and General Contractor Services between Nebo School District and Hogan & Associates Construction, Inc., for the construction of the new Spring Canyon Middle School in Springville, Utah, for the amount of Thirty-Eight Million One Hundred Seventy-Three Thousand One and 00/100 Dollars (\$38,173,001.00).

Scott Card seconded the motion. All members present voted in favor.

Item No. 8F. Rick Ainge presented the motion to approve the Request for Early Retirement Incentive Plans. Shannon Acor seconded the motions. All members present voted in favor.

Vice-President Lisa Rowley mentioned that this concluded the General Board Meeting agenda.

Randy Boothe presented a motion to adjourn the General Board meeting at 7:32 p.m. to convene a Closed Session. Rick Ainge seconded the motion. All members present voted in favor.

The Board convened a Closed Session 7:35 p.m.

Dean Rowley presented a motion to adjourn the Closed Session at 8:50 p.m. Shannon Acor seconded the motion. All members present voted in favor.

**NEBO SCHOOL DISTRICT
BOARD MEETING MINUTES
Wednesday, January 8, 2020**

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2. AGENDA APPROVAL
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3. CONSENT AGENDA
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 - B. Claims
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4. PROGRAM REVIEW AND REPORT
 - A. Mt. Loafer Elementary – Principal, Sarah Brunson

- B. PEAK Award Recognition
- 5. PUBLIC PARTICIPATION
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Item No. 8D. Scott Card presented the motion approving the Agreement for Construction Management and General Contractor Services between Nebo School District and Westland Construction, Inc., for the construction of the new Maple Grove Middle School in Mapleton, Utah, for the amount of Thirty-Seven Million Five Hundred Twenty-One Thousand Eight Hundred FiftyTwo and 00/100 Dollars (\$37,521,852.00).
Randy Boothe seconded the motion. All members present voted in favor.

Item No. 8E. Dean Rowley presented the motion approving the Agreement for Construction Management and General Contractor Services between Nebo School District and Hogan & Associates Construction, Inc., for the construction of the new Spring Canyon Middle School in Springville, Utah, for the amount of Thirty-Eight Million One Hundred Seventy-Three Thousand One and 00/100 Dollars (\$38,173,001.00).

Scott Card seconded the motion. All members present voted in favor.

Item No. 8F. Rick Ainge presented the motion to approve the Request for Early Retirement Incentive Plans. Shannon Acor seconded the motions. All members present voted in favor.

Vice-President Lisa Rowley mentioned that this concluded the General Board Meeting agenda.

Randy Boothe presented a motion to adjourn the General Board meeting at 7:32 p.m. to convene a Closed Session. Rick Ainge seconded the motion. All members present voted in favor.

The Board convened a Closed Session 7:35 p.m.

Dean Rowley presented a motion to adjourn the Closed Session at 8:50 p.m. Shannon Acor seconded the motion. All members present voted in favor.

NEW EMPLOYEES HIRED

Jan. 1, 2020 - Jan. 31, 2020

ADMINISTRATION					
NAME	SCHOOL	ASSIGNMENT	UNIVERSITY	STEP/ LANE	DATE HIRED
CERTIFIED					
NAME	SCHOOL	ASSIGNMENT	UNIVERSITY	STEP/ LANE	DATE HIRED
Barber, Rochelle	Salem Hills High	CTE Teacher	Utah Valley University		1/17/2020
Gardiner, Danielle	Diamond Fork Jr. High	CTE Teacher	University		1/16/2020
Southworth, Jacob	Mapleton Jr. High	Science Teacher	Western Governors		1/14/2020
INTERNS					
NAME	SCHOOL	ASSIGNMENT	UNIVERSITY		DATE HIRED
CLASSIFIED					
NAME	SCHOOL	ASSIGNMENT	HRS/WK	STEP/ LANE	DATE HIRED
Brockbank, Aubrey	Elementary	SPED Technician	28.75	Lane 2	1/17/2020
Buchanan, Heather	Foothills Elementary	SPED Technician	28.75	Lane 2	1/29/2020
Buften, Ali	Mt. Nebo Jr. High	Tracker	28.75	Lane 2	1/8/2020
Collins, Ammon	Spanish Fork High	Coach		Stipend	1/10/2020
Crosby, Jannalee	Mt. Nebo Jr. High	Adult Sweeper	19.6	Lane C	1/14/2020
Dahl, Mikaela	Foothills Elementary	SPED Technician	28.75	Lane 2	1/8/2020
Degraw, Crystal	Elementary	SPED Technician	19.6	Lane 2	1/6/2020
De La Torre, Graciela	District Wide	Child Nutrition	19.6	Lane D	1/27/2020
Engle, Margaret	Foothills Elementary	SPED Technician	28.75	Lane 2	1/10/2020
Eser, Balci	Springville High	Coach		Stipend	1/23/2020
Evans, Alyssa	Elementary	SPED Technician	15	Lane 1	1/21/2020
Gordon, Jeremy	Salem Elementary	Adult Sweeper	15	Lane C	1/28/2020
Hale, Jolene	Cherry Creek Elementary	Leader		Stipend	1/15/2020

Hope, Heather	District Wide	Child Nutrition	19.6	Lane D	1/10/2020
Huffaker, Tyler	Spanish Fork High	Track and Field Coach		Stipend	1/13/2020
Huntington, Morgan	Park Elementary	Skill Building Technician	22.5	Lane 2	1/13/2020
Mason, Lynise	Springville High	Assitant	19.6	Lane 4	1/30/2020
Massey, Megan	Mt. Nebo Jr. High	Substitute Adult Sweeper	1	Lane C	1/24/2020
McPhail, Brianna	Park Elementary	Skill Building Technician	25	Lane 2	1/13/2020
Meason, Stephanie	Barnett Elementary	SPED Technician	24.75	Lane 2	1/7/2020
Parrish, Shina	Salem Hills High	Assistant Softball Coach		Stipend	1/21/2020
Parry, Roger	Mapleton Jr. High	Adult Sweeper	10	Lane C	1/16/2020
Penrod, Emily	Goshen Elementary	Technician	12	Lane 2	1/28/2020
Summers, Braeden	Salem Hills High	Adult Sweeper	15	Lane C	1/10/2020
Utt, Tobiaire	Cherry Creek Elementary	Leader		Stipend	1/13/2020
Wilcox, Brett	Spanish Fork Jr. High	Adult Sweeper	19.5	Lane C	1/28/2020
Yancey, Laura	Sierra Bonita Elementary	Technician	17.5	Lane 2	1/6/2020
Young, Camry	Mt. Loafer Elementary	Instructional Technician	19.9	Lane 1	1/21/2020
STUDENTS					
NAME	SCHOOL	ASSIGNMENT	HRS/WK	STEP/ LANE	DATE HIRED
Beck, Kayden	Brookside Elementary	Sweeper	1	Lane A	1/23/2020
Borwegen, Terrance	Payson High	Student Sweeper	10	Lane A	1/7/2020
Carsno, Xander	Springville Jr. High	Sweeper	10	Lane A	1/23/2020
Mason, Hadley	Goshen Elementary	Sweeper	1	Lane A	1/15/2020
Mecham, Braden	Goshen Elementary	Sweeper	12	Lane A	1/21/2020
Mecham, Kody	Payson High	Student Sweeper	10	Lane A	1/13/2020
Millett, Cali	Larsen Elementary	Student Sweeper	12.5	Lane A	1/22/2020
Moyer, Gabriel	Salem Hills High	Tech Crew		Stipend	1/23/2020
ODonnell, Sean	Salem Hills High	Student Sweeper	10	Lane A	1/21/2020
Pitcher, Hailey	Taylor Elementary	Student Sweeper	10	Lane A	1/8/2020
Pulham, Kyson	Brookside Elementary	Sweeper	5	Lane A	1/8/2020
Ramierz, Taiten	Cherry Creek Elementary	Student Sweeper	15	Lane A	1/3/2020
Seamons, Mark	Maple Mountain High	Student Sweeper	12.5	Lane A	1/27/2020

**NEBO SCHOOL DISTRICT
COMPULSORY ATTENDANCE
EXEMPTION LIST**

BOARD MEETING-Feb. 2020			
Student	School	Grade	Students Attending
Liam R Kelly	SFHS	11	Home School
Tess Harding	MJHS	8	Home School
Brady Griggs	MJHS	7	Home School
Orrin Salimbene	SFJHS	9	Home School
Jeff Wilson	Salem Jr	7	Home School
Max Wilson	SHHS	11	Home School
Austin Jorgensen	MNJHS	8	Home School
Drew Jorgenson	MNJHS	7	Home School
Brooklyn James	Salem Jr	8	Home School
Izayah Padni	Parkview	6	Home School
Jayden Pickering	SJHS	9	Home School
Ray Shell	SHS	10	Home School
Kenneth Mortimer	Hobble Creek	6	Home School
Liam Douglas			Home School
Ryan Witney	SHS	11	Home School
Madeleine Ivers	Riverview		Home School
Cache Jeffery Moore	Riverview	3	Home School
KamBree Lynn Moore	Riverview	K	Home School
Gannon Rominger	SJHS	9	Home School
Kate Anderson	Art City	2	Home School
Williams Anderson	Art City	1	Home School
Kori Slade	SFHS	11	Home School
Brynlie Nielson	Salem Jr	7	Home School
Madison Critzer	DFJH	9	Home School
Darrien Griggs	Maple Ridge	5	Home School
Gladys Padilla	SHS	10	Home School
Cheyenne Prather	MJHS	7	Home School
Addisyn Morehouse	Larsen	6	Home School
Mirayla Swan	PHS		Home School
Ashton Kerby	SFHS	10	Home School
Averi Fraedrich	MJHS	8	Home School
Zachary Buhler	Merit	8	Home School
Andrew Buhler	Sage Creek	5	Home School
Jakob Buhler	Sage Creek	3	Home School
Alyssah Buhler	Sage Creek	K	Home School
Karley Brunner	SJHS	8	Home School
Lindsey Steinkuhler	Salem Jr	8	Home School
Seth Meyers	PJHS	7	Home School
Joan Meyers	PJHS	9	Home School
Crystal Lee	MMHS	11	Home School
Madison Rylee Bishop	Salem Jr	8	Home School
Karen Ising			Home School

**NEBO SCHOOL DISTRICT
COMPULSORY ATTENDANCE
EXEMPTION LIST**

Lauren Wilson	PJHS	8	Home School
Aussie Brown	Wilson	6	Home School
Ellie Hilton	Meadow Brook	3	Home School
Adysen Withers	MJHS	8	Home School
Kassia Elizabeth Galusha			Home School
Emily Jane Barlow	ALC/MNJHS	9	Home School
Richard P Sloan	Spring Lake	4	Home School
Clayton C Sloan	Spring Lake	1	Home School
Cassidy A Sloan	Spring Lake	K	Home School
Savannah Corbett	Santaquin	1	Home School
Ryckelle Jackson	SHS	10	Home School
Rebekah Johnston	Westside	K	Home School
Chandler Larsen	SHS	12	Home School
Rachel Meredith	SHS	10	Home School
Alivia VanDyke	SFJHS	8	Home School
Titan Peterson	Westside	5	Home School
Matthew Mellinger	SFJHS	8	Home School
McKenna Christensen	PHS	10	Home School
Ayden Biggs	Salem Jr	7	Home School
Jessica Zamora	SFHS	10	Home School
Ammon White	MJHS	8	Home School



NEBO SCHOOL DISTRICT BOARD OF EDUCATION POLICIES AND PROCEDURES

SECTION: J - Student
POLICY TITLE: Student Fees
FILE NO.: JN
DATED: ~~June 12, 2019~~ March 11, 2020

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1. PURPOSE AND PHILOSOPHY

1.1. [The Utah Constitution requires that public elementary and secondary schools be free, except that the legislature may authorize the imposition of fees in secondary schools. The Utah Legislature has authorized fees in secondary schools and, along with the Utah State Board of Education, imposed various permissions, restrictions, and requirements related to student fees. This policy is adopted to comply with the law and create a fee system aimed at balancing increased student access to educational opportunities with the incremental burden of school fees.](#)

1.2. Utah law requires that the imposition of any fee in public elementary or secondary schools be authorized by the local school board. Therefore, all fees assessed by Nebo School District schools [or employees](#) must [first](#) be approved by the Board of Education and listed on the applicable ~~Fee fee Schedule~~ [schedule](#). [This policy and the attached fee schedules are adopted to authorize the fees listed on the fee schedules and to ensure that only fees authorized by the Board are charged to students.](#)

~~1.4.~~1.3. This policy is [further](#) designed to [provide adequate notice to students and families of fees, fee waiver availability, and fee waiver requirements;](#) to limit student expenditures; and to provide guidance and procedures regarding fees imposed upon students in the District.

2. DEFINITION OF FEE

2.1. "Fee" means a charge, expense, deposit, rental, or payment:

2.1.1. regardless of how the charge, expense, deposit, rental, or payment is termed, described, requested, or required directly or indirectly;

2.1.2. in the form of money, goods, or services; and

2.1.3. that is requested or required as a condition to a student's full participation in an activity, course, or program that is provided, sponsored, or supported by the District or its schools.

- 2.2.** "Fee" includes:
- 2.2.1.** something of monetary value that is impliedly or explicitly mandated or necessary for a student, parent, or family to provide so that a student may
 - 2.2.1.1.** fully participate in school or in a school activity, class or program;
 - 2.2.1.2.** successfully complete a school class for the highest grade; or
 - 2.2.1.3.** avoid a direct or indirect limitation on full participation in a school activity, class, or program, including limitations created by
 - 2.2.1.3.1.** peer pressure, shaming, stigmatizing, bullying, or the like; or
 - 2.2.1.3.2.** withholding or curtailing any privilege that is otherwise provided to any other student;
 - 2.2.2.** money or something of monetary value raised by a student or the student's family through fundraising;
 - 2.2.3.** charges or expenditures for a school field trip or activity trip, including related transportation, food, lodging, and admission charges;
 - 2.2.4.** payments made to a third party that provides a part of a school activity, class, or program;
 - 2.2.5.** charges or expenditures for classroom:
 - 2.2.5.1.** textbooks;
 - 2.2.5.2.** supplies; or
 - 2.2.5.3.** materials;
 - 2.2.6.** charges or expenditures for school activity clothing; and
 - 2.2.7.** a fine other than a fine described in Subsection 2.3.2.
- 2.3.** "Fee" does not include:
- 2.3.1.** a non-waivable charge as described in Section 3
 - 2.3.2.** a student fine for:
 - 2.3.2.1.** failing to return school property;
 - 2.3.2.2.** losing, wasting, or damaging private or school property through intentional, careless, or irresponsible behavior, or as described in UTAH CODE ANN. § 53G-8-212; or
 - 2.3.2.3.** improper use of school property, including a parking violation;
 - 2.3.3.** a payment for school breakfast or lunch;
 - 2.3.4.** a deposit that is:
 - 2.3.4.1.** a pledge securing the return of school property; and
 - 2.3.4.2.** refunded upon the return of the school property; or

- 2.3.5. a charge for insurance, unless the insurance is required for a student to participate in an activity, course, or program.

3. NON-WAIVABLE CHARGES

- 3.1. The following are non-waivable charges and do not constitute fees subject to waivers or other restrictions set forth by this policy.
- 3.1.1. A personal discretionary charge or purchase, including
- 3.1.1.1. A charge for insurance, unless the insurance is required for a student to participate in an activity, class, or program;
- 3.1.1.2. A charge for college credit related to the successful completion of a concurrent enrollment class or an advanced placement examination; and
- 3.1.1.3. Except when requested or required by the District, a charge for a personal consumable item such as a student picture, yearbook, class ring, graduation announcement, letterman jacket or sweater, or similar item. Schools may also offer parents/guardians the convenience of purchasing physical education clothing at a reasonable cost through the school. The cost of such clothing shall not be considered a fee unless the particular style, color, or brand of clothing is required by the school.
- 3.1.2. A charge for replacement or repair of items lost or damaged by a student.
- 3.2. Project-related courses must be based upon projects and experiences that are free to all students. Students may be allowed to choose optional projects for which they must provide materials, but a student may not be required to select an optional project as a condition for enrolling in or completing a course. The cost of materials for such optional projects is not considered a fee and will not be waived. However, costly optional projects should be avoided if they result in pressure by teachers or peers to construct such projects.
- 3.3. A reasonable charge may be assessed to cover the cost of duplicating student record transcripts when such transcripts are to be provided to the student or mailed to colleges, universities, or places of employment. A charge will not be assessed for transcripts which are required as part of a transfer to another public or private elementary or secondary school. These charges are not considered to be school fees.
- 3.4. Schools may assess a reasonable admission charge for optional attendance at school dances, performances, competitions, or games when those activities are not held during the school day. Secondary students are issued activity cards which allow free or reduced price admission to extra-curricular activities sponsored by their schools. Except for admission charges that are determined by the Utah High School Activities Association or by the local competitive region to which the high schools belong, a schedule of admission charges assessed in connection with extra-curricular activities must be reviewed and approved each year by the School Community Council.
- 3.5. The optional purchase of an item available to students from a vending machine, concession stand, or school store is not a fee.
- 3.6. A convenience charge may be assessed for credit card transactions. The convenience charge does not constitute a fee if students and parents have the option of paying by cash or check to avoid it. The convenience charge may be designated as a fixed dollar amount per transaction or as a percentage of the charged amount.
- 3.7. Federal law permits schools to charge for food or drink provided as part of the Child Nutrition Program in both elementary and secondary schools. Parents may submit an application to the District for free or reduced price meals and milk in accordance with Nebo School District Policy EF, *Child Nutrition Programs*.

4. AUTHORITY TO CHARGE FEES

Under the Utah Constitution, public elementary and secondary schools are to be free, except that the legislature is permitted to authorize the imposition of fees in secondary schools. Utah law permits the charging of fees as described in this section.

4.1. Elementary Schools

- 4.1.1. For purposes of this policy, an elementary student is a student enrolled a school that provides instruction to students in grades kindergarten, 1, 2, 3, 4, 5, or 6, except for students in grade 6 attending a middle school that provides instruction to students in grades 6 and 7.
- 4.1.2. Except as specifically provided in this section, Utah law prohibits the charging of fees for anything that takes place during an elementary student's regular school day, including but not limited to, textbooks, classroom equipment or supplies, field trips, and assemblies.
- 4.1.3. Fees may be charged by elementary schools for programs offered before or after school or during school vacations. No fee may be charged to or requested of an elementary student unless the fee has first been approved by the Board and listed on the Elementary Fee Schedule.
 - 4.1.3.1. Any such fees are subject to fee waivers under Section 6 of this policy.
 - 4.1.3.2. Alternatives to fee waivers may not be required of elementary students.
- 4.1.4. An elementary school or elementary school teacher may compile and provide a suggested list of supplies for use during the regular school day so that parents and guardians may furnish those on a voluntary basis. Suggested lists must be preceded by the following language:

NOTICE: THE ITEMS ON THIS LIST WILL BE USED DURING THE REGULAR SCHOOL DAY. THEY MAY BE BROUGHT FROM HOME ON A VOLUNTARY BASIS. OTHERWISE, THEY WILL BE FURNISHED BY THE SCHOOL.

4.2. Secondary Schools

- 4.2.1. Secondary students are students, including students in grade 6, enrolled in a middle school, junior high, or high school.
- 4.2.2. Utah law permits the charging of fees to secondary students. No fee may be charged to or requested of secondary student unless the fee has first been approved by the Board and listed on the applicable Middle School, Junior High, or High School Fee Schedule.
- 4.2.3. Secondary students may be required to provide student supplies. Student supplies are items which are the personal property of a student which, although used in the instructional process, are also commonly purchased and used by persons not enrolled in the class or activity in question and have a high probability of regular use in other than school-sponsored activities. Student supplies include:
 - 4.2.3.1. pencils;
 - 4.2.3.2. paper;
 - 4.2.3.3. notebooks;
 - 4.2.3.4. crayons;

- 4.2.3.5. scissors;
- 4.2.3.6. basic clothing for healthy lifestyle classes; and
- 4.2.3.7. similar personal or consumable items over which a student retains ownership.
- 4.2.4. Student supplies do not include items listed in subsection 4.2.3 if the school requests or requires a specific brand, color, or special imprint in order to create a uniform appearance not related to basic function.
- 4.2.5. Except for student supplies as described in subsection 4.2.3, students cannot be required or requested by a teacher or other person to pay fees or provide any materials, money, or any other thing of value unless that requirement has been approved by the Board of Education and included in the District Fee Schedule. **No fee is considered optional, and ALL fees are subject to fee waivers under Section 6 of this policy.**
- 4.2.6. No teacher, coach, or other person acting as a representative of the school may sponsor a summer camp or other out-of-season activity unless the costs are within the limits approved by the Board of Education and included on the fee schedule. Fees for summer and out-of-season activities are subject to the waiver provisions of section 6.
- 4.2.7. Expenditures for uniforms, costumes, clothing, and accessories (other than items of typical student dress) which are required for participation in choirs, pep clubs, drill teams, athletic teams, bands, orchestras, or other student groups, are fees requiring approval by the Board of Education and are subject to fee waivers.
- 4.2.8. Expenditures for student travel as part of a school team, student group, or other school-approved trip are fees requiring approval by the Board of Education and are subject to fee waivers.
- 4.2.9. Activities and competitions sponsored by the Utah High School Activities Association (UHSAA) must adhere to applicable UHSAA budget restrictions.
- 4.3. Fee Schedules for the District, listing all approved fees, shall be adopted at least once each year by the Board of Education in a regularly scheduled public meeting. The approved District Fee Schedules will be available to parents/guardians prior to the beginning of each school year.

5. LIMITATIONS ON FEES

- 5.1. Consistent with this policy, students may be charged reasonable fees as listed in the applicable Fee Schedule.
- 5.2. No employee may charge a fee or request something of monetary value that is not a fee approved by the Board and listed on the applicable fee schedule.
- 5.3. A fee charged to a student must be equal to or less than the actual cost to the district of the student's participation in the activity for which the fee is charged. [The calculation of the cost of a program or activity may not include the cost of revenue lost to fee waivers. A school may not use revenue collected through fees to offset the cost of fee waivers by requiring students and families who do not qualify for fee waivers to pay an increased fee amount to cover the costs of students and families who qualify for fee waivers.](#)
- 5.4. No fee may supplant or subsidize any other fee [or be charged to cover any fee waiver.](#)
- 5.5. Each fee schedule adopted by the Board must include the following:

- 5.5.1. The specific amount of each fee;
- 5.5.2. The total amount a student may be charged for each activity, class, or program if a student is charged multiple fees related to one activity, class, or program;
- 5.5.3. A statement referencing the fee waiver policy and appeal information;
- 5.5.4. A spending plan for each fee;
- 5.5.5. A per-student annual maximum fee amount for participation in all activities. Anything earned through an individual fundraiser is included.
- 5.6. Beginning with the 2022-2023 school year, a fee schedule may not include a textbook fee.
- 5.7. In project-related courses, projects required for course completion shall be free.

6. FEE WAIVERS AND APPEALS

- 6.1. Fees will be waived for students who qualify for fee waiver under Utah law. Fees may be waived for other reasons at the discretion of the principal. ~~Alternatives to fee waivers may be required as provided in Section 5.3 below.~~
 - 6.1.1. If a family's income does not exceed the statewide defined standard ([eligible for free or reduced lunch under federal law](#)), or if the student receives Supplemental Security Income (SSI) payments, or if the family is receiving Temporary Assistance to Needy Families (TANF) or Supplemental Nutrition Assistance Program benefits (food stamps), or if the student was placed in the home by the government as a foster student, or if the student is in state custody, the student qualifies for a fee waiver under Utah law, and the school must waive fees.
 - 6.1.2. If a family is having a financial emergency caused by job loss, major illness, or other substantial loss of income beyond the family's control, the student may be eligible for fee waiver even if other eligibility criteria are not met. The school principal is empowered to make a determination of eligibility in those cases. [Verification may be collected as appropriate for the situation.](#)
 - 6.1.3. Parents/Guardians may, at their discretion, apply for partial fee waivers. Those requests will be processed in the same manner as requests for waiver of all fees. Unless parents/guardians have specifically requested a partial fee waiver, all fees must be waived for eligible students.
- 6.2. [All fee waiver requests must be handled confidentially and without placing undue burden on the student or family.](#)
- 6.3. [Fee Waiver Administrator](#)
 - 6.3.1. [The principal at each school shall designate at least one administrator \(principal, assistant principal, or dean of students\) to act as a "Fee Waiver Administrator." The designated individual shall:](#)
 - 6.3.1.1. [be trained in and have a knowledge and understanding of school fees, the fee waiver process, and student data privacy laws; and](#)
 - 6.3.1.2. [work in an appropriate setting to facilitate confidential conversations and documents.](#)
 - 6.3.2. [The Fee Waiver Administrator shall be responsible to:](#)
 - 6.3.2.1. [review fee waiver applications and verification documents;](#)
 - 6.3.2.2. [grant or deny fee waiver requests;](#)

6.3.2.3. compile all logs and maintain fee waiver documents in compliance with the Family Educational Rights and Privacy Act (FERPA); and

6.3.2.4. report fee waiver information.

6.3.3. The Fee Waiver Administrator's contact information will be available on the school's website with other school fee information and in student registration materials.

6.3.4. A student may not assist in the fee waiver approval process.

6.2.6.4. A parent/guardian may apply for a fee waiver by submitting a Fee Waiver Application to the fee waiver administrator. Application forms are to be made available to all parents and /guardians ~~prior to~~before the beginning of each school year and should also be available on each school's website.

6.2.1.6.4.1. A student who has submitted a Fee Waiver Application is not required to pay a fee while the school administrator considers the application. The following documentation may be used to verify fee waiver eligibility: documentation of household income in the form of a current pay stub or tax return (approval for eligibility of school lunch is not enough); for SSI, a benefit verification letter; for TANF, a letter of decision covering the period for which the fee waiver is sought from Utah Department of Workforce Services; for foster custody, the student in custody required intake form and school enrollment letter or both provided by the case worker from the Utah Division of Child and Family Services.

6.2.2.6.4.2. Approval or denial of applications will be determined by the school administrator based on established Utah state and federal guidelines. The administrator will inform the student and the student's parent/guardian of the decision. If the application is denied, the school administrator will provide to the parent/guardian a Decision and Appeal Form. The form will explain the reason the application was denied and how to appeal the decision. If a parent/guardian appeals the denial of fee waivers, the fee will not need to be paid until the appeal is decided.

6.2.3.6.4.3. All information ~~provided in~~related to the application, including the fact that a student or parent requested a waiver, will be kept confidential. The fee waiver application process will have no visible indicators that could lead to identification of fee waiver applicants. Following the final approval/denial of the fee waiver application, eligibility documentation will be returned to the parent or destroyed. The school will keep a record of the application itself (the fees being requested for waiver) and the fee statement (the fees that were waived) until four (4) years after the student has left the District and then destroy them.

6.2.4.6.4.4. Fee waiver documentation may be required at any time by the school, or a parent may ask for review for good cause. Schools may transfer fee waiver information to other schools to which students advance or transfer.

6.3.6.5. Fee waiver eligible students must be able to enroll and participate fully in any class or activity sponsored by the school regardless of whether it is during the regular class day or after school or during the summer without paying a fee. "Non-waivable" or "optional" fees do not exist.

6.3.1.6.5.1. Driver's education programs which are school sponsored are fee waiver eligible. Fees paid to the Department of Motor Vehicles are NOT eligible for waiver, but any fees required as part of the course must be waived for eligible students. Fees for driver's education programs that are provided by a community education program are not subject to fee waivers.

6.3.2.6.5.2. The cost of rental of the graduation cap and gown is a waivable fee.

7. ALTERNATIVES IN LIEU OF FEES

7.1. Nebo School District schools may ~~require~~ provide alternatives to fee waivers for secondary students who are not eligible for fee waivers but who still need assistance with their fees, ~~other than a waiver of a textbook fee, to students in grades 7 through 12.~~ Alternatives to fee waivers may not be required of students ~~in grades kindergarten through six.~~

7.1.1. Alternatives to waiving school fees may include such things as a reasonable requirement for tutoring of other students, custodial work, or other service at the school. School or community service requirements and fundraising activities must be appropriate to the age, physical condition, and maturity of the student, and must be conducted in such a way that students are not subjected to embarrassment, ridicule, or humiliation. In addition, school or community service requirements and fundraising activities must avoid excessive burdens on students and families and give proper consideration to a student's education and transportation needs and other responsibilities.

~~7.1.2. Students are allowed to appeal a required alternative in lieu of a fee waiver.~~

~~7.1.3.~~ 7.1.2. Schools may not require installment payments, IOUs, or other delayed payment plans in lieu of fee waivers. Schools may allow parents/guardians, at their request, to pay fees in installments over a period of time, but may not require it.

~~7.1.4. If a student fails to accept or complete a reasonable alternative to a fee waiver, the student's fee waiver application may be denied. The parent of a student whose fee waiver application is denied for failure to complete the required alternative must be given the Written Decision and Appeal Form stating why the application was denied. Denied students should not be prohibited from enrolling or participating in the class, program, or activity for which their waiver was denied, but reasonable collection methods may be pursued by the school as provided in Section 10 below.~~

8. APPROVAL, NOTICE, AND TRAINING

8.1. The Board shall annually review and approve this policy and the fee schedules for the upcoming school year.

8.1.1. The review and approval must take place at a regularly scheduled Board meeting.

8.1.2. In addition to the notice requirements found in Nebo School District Policy BD, *Board of Education Meetings*, notice of the meetings in which this policy will be discussed or approved shall include notice to parents and students using the same form of communication regularly used by the District to communicate with parents.

8.1.3. Before the Board approves the policy and fee schedules, members of the public must be given opportunities to comment on the proposed fee schedules during at least two Board meetings. Members of the public are encouraged to participate in the development of the policy and fee schedules as instructed on the agenda for each Board meeting.

8.2. The approved policy and fee schedules will be made available to each student and parent. They will be available on each school's website and included with registration materials.

8.3. The approved policy and fee schedules will be made available in Spanish. If a student or parent's first language is a language other than English or Spanish, a school administrator shall contact the parent and may provide an interpreter to help the parent understand the policy and fee schedules.

8.4. Notices on school websites and in registration materials must be on forms provided by the Utah State Board of Education.

- 8.5. The District shall provide annual training for employees on this policy and the fee schedules, specific to each employee’s job function.

9. VOLUNTARY DONATIONS

- 9.1. In accordance with Nebo School District Policy KABA, *Donations*, school personnel may ask parents or other adults for general donations of school supplies, equipment, or money. However, no employee may require donations. Likewise, no employee may disclose the names of students whose parents have or have not made donations, except that an administrator may choose to recognize a donation through the means permitted by Nebo School District Policy KACA, *School Advertising Restrictions*. No child may be penalized for not making a donation.
- 9.2. Except as permitted by Nebo School District Policy KAC, *School Fundraising Activities*, employees may not request donations from students and may not request a donation in connection with an activity, class, or program that is provided, sponsored, or supported by the District or its schools.

10. COLLECTION OF UNPAID FEES

- 10.1. As more fully described in Nebo School District Policy JNA, *Collection of Delinquent Student Fees*, schools may pursue reasonable methods to collect fees, including collection agencies, small claims, and opportunities to work for waivers. Schools may not withhold or reduce grades, credits, report cards, transcripts, or diplomas to enforce fee payment.
- 10.2. A student may be denied the opportunity to participate in graduation ceremonies due to outstanding fees.
- 10.3. A school may withhold the records of a student who willfully defaces school property consistent with UTAH CODE ANN. § 53G-8-212.

EXHIBITS

Nebo School District High School Fee Schedule [20182020-20192021](#)
 Nebo School District Junior High School Fee Schedule [20182020-20192021](#)
[Nebo School District Middle School Fee Schedule 2020-2021](#)
 Nebo School District Elementary School (K-6) Fee Schedule [20182020-20192021](#)

REFERENCES

Utah Constitution, Article X, Section 2
 UTAH CODE ANN. § 53G-8-212
 UTAH CODE ANN. §§ 53G-7-501 through 505
 UTAH CODE ANN. §§ 53G-7-601 through 606
 UTAH ADMINISTRATIVE CODE § R277-407
 Utah Division of Archives and Records Service, General Retention Schedule, GRS-1522
 Nebo School District Policy BD, *Board of Education Meetings*
 Nebo School District Policy EF, *Child Nutrition Programs*
 Nebo School District Policy KABA, *Donations*
 Nebo School District Policy KAC, *School Fundraising Activities*
 Nebo School District Policy KACA, *School Advertising Restrictions*
 Nebo School District Policy JNA, *Collection of Delinquent Student Fees*

FORMS

Fee Waiver Application Grades K-6
 Fee Waiver Application Grades 7-12
 Fee Waiver Decision and Appeal Form
 Community Service Obligations Form
 Community Service Assignment Form
 Community Service Assignment Appeal Form

HISTORY

[Revised 11 March 2020 - incorporated recommendations from USBE model policy including expanding purpose and philosophy, more specifically describing the calculation of fees, removing requirement for alternatives to fee waivers, identifying fee waiver administrator, and clarifying fee waiver application process; updated fee schedules, including creation of middle school schedule; added spending plan.](#)

Revised 12 June 2019 – increased certain junior high fees to account for deleting player pack.

Revised 10 May 2019 – changed title from “Elementary and Secondary Student Fees” to simply “Student Fees”; updated consistent with R277-407 (March 2019) and HB250 (2019); modified fees on fee schedules.

Revised 9 May 2018 – updated Utah Code citations per 2018 recodification; updated retention of fee waiver application; made technical changes.

Revised 10 May 2017 – made reference to Policy JNA; added dual immersion materials fee; increased certain fees.

Revised 13 April 2016 – added Chinese immersion, arts club, and Smart with Art fees to elementary schedule; clarified CTE fee on junior high schedule; combined choir fee and added winter guard/drum line to high school schedule; increased certain fees.

Revised 15 April 2015 – added STEM to elementary schedule; increased certain fees; made technical changes.

Revised 11 February 2015 – removed certain parenthetical explanations from schedules; added mobile device protection plan to high school and junior high schedules.

Revised 12 November 2014 – added 4-H to junior high and elementary schedules; added music instrument rental to elementary schedule; labeled certain fees as maximums.

Revised 9 July 2014 – added that convenience charge for credit card transactions is not a fee.

Revised 16 April 2014 – clarified player packs; added parking violation to high school schedule; added truancy citation and regrouped certain activities for participation fee on high school and junior high schedules; increased certain fees.

Revised 10 April 2013 – revised and renamed numerous fees on all fee schedules; increased certain fees.

Revised 4 April 2012 – revised, renamed, added, and removed certain fees; increased certain fees.

Revised 14 September 2011 – added swimming pool fee; removed science exploration fee; made technical changes.

Revised 6 April 2011 – increased certain fees.

Revised 12 May 2010 – increased certain fees; regrouped extracurricular activities on junior high schedule.

Revised 13 May 2009 – added science lab fees to junior high schedule.

Revised 14 May 2008 – added multiple fees to junior high and high school schedules.

Board Discussion 2/12/2020

Nebo School District
HIGH SCHOOL FEE SCHEDULE 2020-2021*

Each fee listed on this schedule is the maximum amount that may be charged for its respective activity. A school or program may charge a smaller fee than what is listed here. No other fees may be charged without the approval of the Nebo Board of Education

PER STUDENT ANNUAL MAXIMUM

Maximum a student may be charged per year for participation in all activities\$7,000.00

REGISTRATION FEES

Activity Fee (activity card, locker rental, assemblies, student rewards and recognitions, etc.)\$30.00
 Textbooks/Technology/Materials.....\$70.00

CLASS FEES AND OTHER CHARGES

Activity/Field Trip.....\$230.00
 Adult Education.....(not subject to fee waiver) (per year) \$50.00
 Advanced Placement Tests(excluding cost of college credit - see subsection 3.1.1.2) \$510.00
 Band Uniform Rental\$50.00
 Calculator Rental\$20.00
 Class Change(non-essential, student requested) \$10.00
 Concurrent Enrollment(excluding cost of college credit - see subsection 3.1.1.2) \$50.00
 Credit Make-Up.....(each .25 credit earned) \$30.00
 Curricular Club/Program Dues(if no State/National affiliation) \$10.00
 Curricular Club/Program Dues(with State/National affiliation) \$25.00
 Drivers Education.....\$100.00
 Dual Immersion Materials\$25.00
Graduation Cap and Gown Rental.....\$45.00
 Legacy School Child Care.....(per month) \$50.00
 Mobile Device Protection Plan(per device) \$30.00
 Musical Instrument Rental – School Year(per instrument) \$150.00
 Musical Instrument Rental - Summer(per instrument) \$35.00
 Parking Permit\$10.00
~~Parking Violation~~.....(per violation) ~~\$25.00~~
 Science Lab(per class per semester) \$10.00
~~State Tournament Support Bus~~.....~~\$10.00~~
 Summer School.....(each .25 Credit Earned) \$55.00
 Testing Center Assessments(per assessment) \$80.00
 Truancy Citation.....(per citation) \$50.00
 Truancy School.....(per referral) \$30.00
 Visual Arts - Advanced Level(per class per semester) ~~\$20~~30.00
 (limitation not applicable to elective projects)
 Visual Arts - Entry Level.....(per class per semester) \$10.00
 (limitation not applicable to elective projects)
 Yearbook (not subject to fee waivers)\$50.00

EXTRA-CURRICULAR/CO-CURRICULAR PARTICIPATION FEES

School Club Apparel(per club) \$75.00
Culinary Arts\$40.00
CTSO/CTE
CTSO Leadership
FCCLA.....\$100.00
FFA.....\$200.00
Musical/Play.....\$30.00
 Participation Fee (Includes qualifying 9th grade students) (transportation, equipment, uniforms, referees, entry/tournament fees)
 Baseball, Basketball, Debate, Football, Golf, Lacrosse, Soccer, Softball, Swimming, Volleyball, &
 Wrestling(per sport) \$250.00
 Cheer, Drill, Other Performing Arts,.....(per sport or activity) \$1,200.00
 Choir.....\$370.00
 Color Guard/Winter Guard/Drum Line(per activity) \$250.00
 Concert Band, Cross Country, ~~Debate~~, Drama, ~~Golf~~, ~~Swimming~~, Tennis, Track.....\$150.00
 Dance.....\$320.00
 District Youth Symphony\$100.00
 Marching Band\$200.00
 Orchestra\$220.00
Performance/Competition Trip(maximum per student/per organization/per trip) **\$1,350.00**
 Total cost of the trip per student cannot exceed \$1,350.00. Booster Club contributions, fundraisers, or donations of any kind may be used to reduce the cost to the student, but may not be used to exceed \$1,350.00.
Student Council.....\$300.00

Summer/Out-of-Season Camps, Clinics, Etc. (maximum per sport/activity) \$500.00

When money is earned through school fundraising activities for performance and/or competition trips, off season activities, educational trips approved by the Board, or uniform expenditures as listed above, it can only be used to help reduce the out-of-pocket expense to the student.

* Fees may be waived in accordance with state laws and regulations. For information contact the school administration.

Board Discussion 2/12/2020

Nebo School District
JUNIOR HIGH SCHOOL FEE SCHEDULE 2020-2021*

Each fee listed on this schedule is the maximum amount that may be charged for its respective activity. A school or program may charge a smaller fee than what is listed here. No other fees may be charged without approval of the Nebo Board of Education

Note: Please see High School Fee Schedule for appropriate charges/fees if student is participating in any high school activities.

PER STUDENT ANNUAL MAXIMUM

Maximum a student may be charged per year for participation in all activities..... \$1,000.00

REGISTRATION FEES

Activity Fee (activity card, locker rental, assemblies, student rewards and recognitions, etc.)..... \$25.00
 Textbooks/Technology/Materials (9th grade) \$70.00

CLASS FEES AND OTHER CHARGES

Activity/Field Trip Fee.....	\$20.00
Advanced Placement Tests(excluding cost of college credit - see subsection 3.1.1.2)	\$50.00
College & Career Awareness (7th Grade)	\$20.00
Class Change.....(non-essential, student requested)	\$5.00
Credit Make-up.....(each .25 Credit Earned)	\$30.00
Curricular Club/ <u>Program</u> Dues	\$10.00
Dual Immersion Materials	\$25.00
<u>FCS (Food/Clothing)oods</u> (7 th & 8 th Grade).....	\$10.00
Gifted and Talented Enrichment.....	\$50.00
Honors Choir.....	\$50.00
Mobile Device Protection Plan(per device)	\$30.00
Musical Instrument Rental – School Year(per instrument)	\$150.00
Musical Instrument Rental - Summer.....(per instrument)	\$35.00
P.E.....	\$10.00
Planners.....	\$6.00
Reward Activities - (students who qualify).....(per term)	\$5.00
Science Lab	\$10.00
Summer School.....(each .25 Credit Earned)	\$55.00
Testing Center Assessments(per assessment)	\$80.00
Truancy School.....(per referral)	\$30.00
Truancy Citation.....(per citation)	\$50.00
Visual and Performing Arts(per class per semester)	\$10.00 (limitation not applicable to elective projects)
<u>Performance/Show Choir</u>	<u>\$50.00</u>
Year End Activity.....	\$50.00
Yearbook.....(not subject to fee waiver)	\$35.00

EXTRA CURRICULAR/CO-CURRICULAR PARTICIPATION FEES

<u>After School Activities</u>	<u>\$25.00</u>
<u>School Club Apparel</u> (Student Gov., Hope Squad, LIA, Chess Club).....	<u>(per club) \$25.00</u>
Participation Fee	
Basketball & Wrestling	(per activity) \$90.00
Cross Country, Golf, Tennis, & Track,	(per activity) \$85.00
District Youth Symphony.....	\$100.00
Drama <u>Musical/Play</u>	(per activity) \$430.00
Nebo After-School Programs	per club) \$20.00
Summer/Out-of-Season Camps, Clinics, etc.....	\$500.00

*Fees may be waived in accordance with state laws and regulations. For information contact the school administration.

Nebo School District
MIDDLE SCHOOL FEE SCHEDULE 2020-2021*

Each fee listed on this schedule is the maximum amount that may be charged for its respective activity. A school or program may charge a smaller fee than what is listed here. No other fees may be charged without approval of the Nebo Board of Education

PER STUDENT ANNUAL MAXIMUM

Maximum a student may be charged per year for participation in all activities.....\$1,000.00

REGISTRATION FEES

Activity Fee (activity card, locker rental, assemblies, student rewards and recognitions, etc.).....\$25.00
 Textbooks/Technology/Chromebook/Materials\$.00

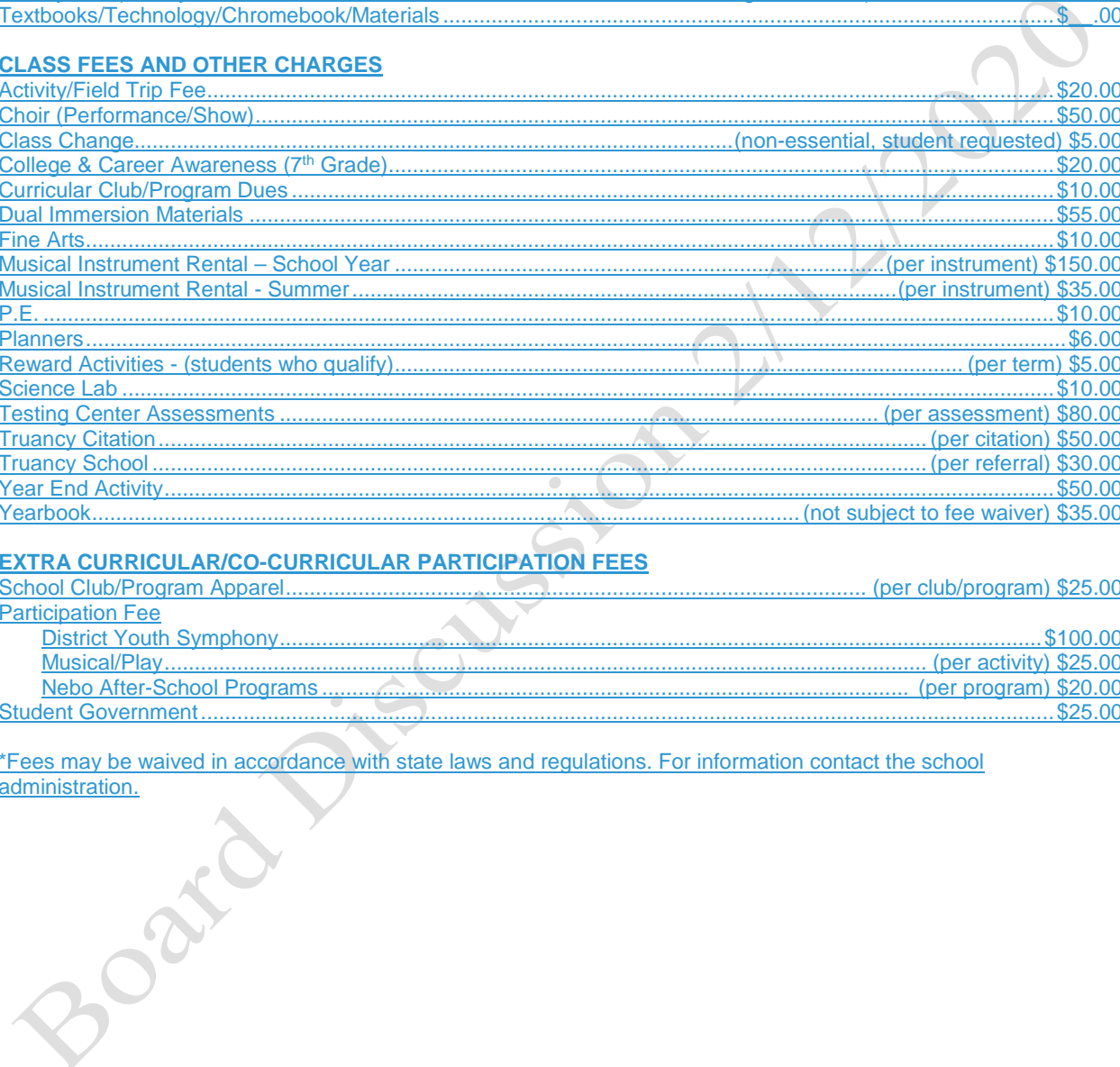
CLASS FEES AND OTHER CHARGES

Activity/Field Trip Fee.....\$20.00
 Choir (Performance/Show).....\$50.00
 Class Change.....(non-essential, student requested) \$5.00
 College & Career Awareness (7th Grade).....\$20.00
 Curricular Club/Program Dues\$10.00
 Dual Immersion Materials\$55.00
 Fine Arts.....\$10.00
 Musical Instrument Rental – School Year(per instrument) \$150.00
 Musical Instrument Rental - Summer.....(per instrument) \$35.00
 P.E.....\$10.00
 Planners.....\$6.00
 Reward Activities - (students who qualify).....(per term) \$5.00
 Science Lab\$10.00
 Testing Center Assessments(per assessment) \$80.00
 Truancy Citation.....(per citation) \$50.00
 Truancy School.....(per referral) \$30.00
 Year End Activity.....\$50.00
 Yearbook.....(not subject to fee waiver) \$35.00

EXTRA CURRICULAR/CO-CURRICULAR PARTICIPATION FEES

School Club/Program Apparel.....(per club/program) \$25.00
 Participation Fee
 District Youth Symphony.....\$100.00
 Musical/Play.....(per activity) \$25.00
 Nebo After-School Programs.....(per program) \$20.00
 Student Government.....\$25.00

*Fees may be waived in accordance with state laws and regulations. For information contact the school administration.



Nebo School District
ELEMENTARY SCHOOL (K-6) FEE SCHEDULE ~~20192020-20202021~~*

Each fee listed on this schedule is the maximum amount that may be charged for its respective activity. A school or program may charge a smaller fee than what is listed here. No other fees may be charged without approval of the Nebo Board of Education

PER STUDENT ANNUAL MAXIMUM

Maximum a student may be charged per year for participation in all activities..... \$500.00

BEFORE AND AFTER SCHOOL

Chinese Immersion After-School Program	\$55.00
Arts Club/Program (semester) (per art club/program)	\$50.00
Arts Club/Program (full year) (per club/program)	\$100.00
Gifted & Talented Programs	\$30.00
Music Instrument Rental – School Year	(per instrument) \$150.00
Orchestra	\$75.00
Science Club	\$30.00
Shadow Mountain	\$20.00
Smart with Art Program..... (per week for up to 10 weeks)	\$20.00
STEM Programs	\$85.00
Nebo After-School Club/Program 4H	(per club/program) \$20.00

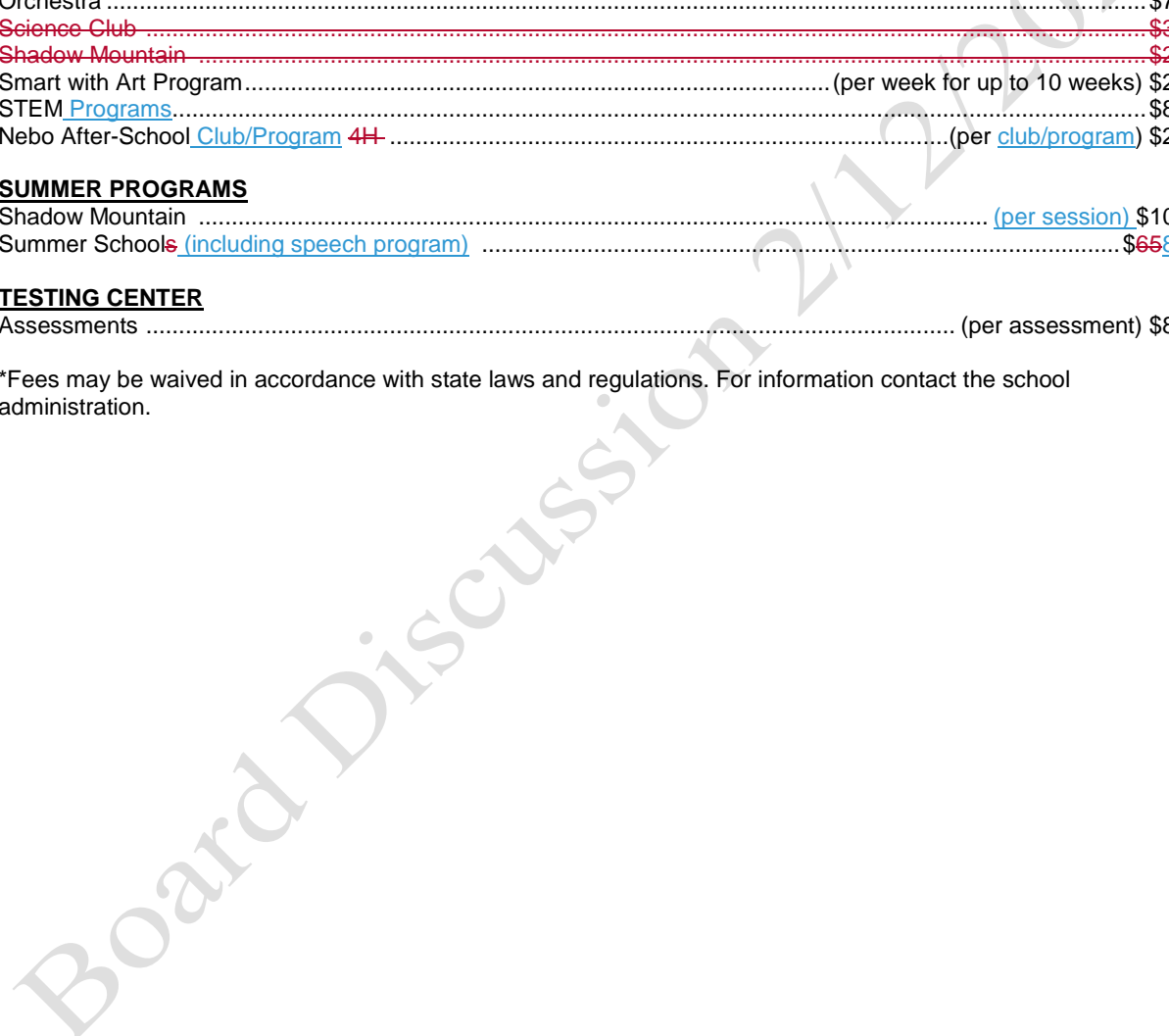
SUMMER PROGRAMS

Shadow Mountain	(per session) \$100.00
Summer Schools (including speech program)	\$65 <u>80.00</u>

TESTING CENTER

Assessments	(per assessment) \$80.00
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*Fees may be waived in accordance with state laws and regulations. For information contact the school administration.



SPENDING PLAN

Activity Fee Justification

Costs below shall reflect actual costs to each student without charging extra to cover the costs of fee waived students. These costs shall also reflect any in-state or out-of-state overnight trips taken by the activity group.

School: _____ Activity (Max Participation Fee): \$ _____
 Advisor: _____ School Year: _____

<u>STUDENT PARTICIPATION CATEGORY</u>	<u>PER STUDENT COST</u>
<u>Transportation</u>	\$
<u>Uniform Fee (annually renewed or in rotation)</u>	\$
<u>Student Meals</u>	\$
<u>Equipment (Ex: baseballs, softballs, props)</u>	\$
<u>Entrance Fees/Registration (Ex: competitions, tournaments, invitationals)</u>	\$
<u>Supplies (tape, pre-wrap, etc.)</u>	\$
<u>Supervision, Ticket Taking, Scorekeeping</u>	\$
<u>Apparel</u>	\$
<u>Miscellaneous</u>	\$
<u>Total Cost Per Student</u>	\$

<u>IN-STATE TRAVEL 1 (INCLUDING STUDENT MEALS)</u>	<u>PER STUDENT COST</u>
<u>Destination(s):</u>	
<u>Transportation</u>	\$
<u>Lodging</u>	\$
<u>Student Meals</u>	\$
<u>Planned Activities with Cost:</u>	\$
<u>Entrance Fees</u>	\$
<u>Total Cost Per Student</u>	\$

<u>OUT-OF-STATE TRAVEL (OR IN-STATE TRAVEL 2) INCLUDING STUDENT MEALS</u>	<u>PER STUDENT COST</u>
<u>Destination(s):</u>	
<u>Transportation</u>	\$
<u>Lodging</u>	\$
<u>Student Meals</u>	\$
<u>Planned Activities with Cost:</u>	\$
<u>Entrance Fees</u>	\$
<u>Total Cost Per Student</u>	\$

Will there be a fundraiser? Yes No
 What items will your fundraiser be used for? _____

Total Cost for Student to Participate \$ _____



NEBO SCHOOL DISTRICT BOARD OF EDUCATION POLICIES AND PROCEDURES

SECTION: I - Instruction
POLICY TITLE: Student Educational Travel
FILE NO.: IICA
DATED: ~~May 8, 2019~~ March 11, 2020

TABLE OF CONTENTS

1. PURPOSE AND PHILOSOPHY
 2. DEFINITIONS
 3. ACTIVITY DISCLOSURE STATEMENTS
 4. OVERNIGHT AND OUT-OF-STATE TRAVEL
 5. EDUCATIONAL FIELD TRIPS/ACTIVITY TRIPS
 6. TRANSPORTATION
 7. VEHICLE RENTAL
 8. DISTRICT, RENTAL, AND PRIVATE VEHICLE USE GUIDELINES AND PROCEDURES
 9. DRIVER RESTRICTIONS
 10. ACCIDENT PROCEDURES
-

1. PURPOSE AND PHILOSOPHY

The Board of Education recognizes a student's participation in activities that require travel, such as field trips, activity trips, conferences, competitions, workshops, exhibits, etc., may provide meaningful educational experiences. This policy provides guidelines governing student travel, including, as defined below, overnight student travel, out-of-state travel, educational field trips, and activity trips.

2. DEFINITIONS

- 2.1 **"Activity trip"** means any off-campus activity which may or may not be directly connected with a unit of study. It may be a trip planned for the purpose of rewarding student behavior or attendance. It also includes extracurricular activities such as performances, interscholastic athletic competitions, etc.
- 2.2 **"Educational field trip"** means any off-campus activity which meets a curriculum need and serves a definite educational purpose.
- 2.3 **"Out-of-state travel"** means travel associated with an educational field trip or activity trip outside of Utah. Out-of-state travel requires approval by the Superintendent or the Board of Education.
- 2.4 **"Overnight travel"** means travel associated with an educational field trip or activity trip extending beyond one (1) day. Overnight travel requires approval by the Superintendent or the Board of Education.
- 2.5 **"UHSAA"** means the Utah High School Activities Association.

3. ACTIVITY DISCLOSURE STATEMENTS

- 3.1. In accordance with UTAH CODE ANN. § 53G-4-409, an activity disclosure statement must be made available to the parents of students in grades nine through twelve who are trying out or signing up for any team, group, or program that will require the student to miss normal class

- time or has activities that will take place outside regular school time, including through contests, games, performances, events, or other activities.
- 3.2.** The activity disclosure statement must be made available before teams or groups are selected.
- 3.3.** The activity disclosure statement shall contain the following information:
- 3.3.1.** The specific name of the team, group, or activity;
 - 3.3.2.** The maximum number of students involved;
 - 3.3.3.** Whether or not tryouts are used to select students, specifying date and time requirements for tryouts, if applicable;
 - 3.3.4.** Beginning and ending dates of the activity;
 - 3.3.5.** A tentative schedule of the events, performances, games, or other activities with dates, times, and places specified if available;
 - 3.3.6.** If applicable, designation of any non-season events or activities, including an indication of whether the events or activities are required, expected, suggested, or optional and with the dates, times, and places specified;
 - 3.3.7.** Personal costs associated with the activity;
 - 3.3.8.** The name of the school employee responsible for the activity; and
 - 3.3.9.** Any additional information considered important for the students and parents to know.

4. OVERNIGHT AND OUT-OF-STATE TRAVEL

4.1. Authority

The Board of Education delegates authority to the Superintendent or his/her designee to approve overnight and out-of-state student travel.

4.2. Kindergarten through Eighth Grade

Students enrolled in kindergarten through eighth grade are not permitted to participate in overnight travel except for programs sponsored by Nebo School District that are held either at Shadow Mountain or as part of the Utah Shakespeare Festival. Students in kindergarten through eighth grade are not permitted to participate in out-of-state travel.

4.3. Ninth Grade

Students enrolled in the ninth grade may participate in overnight and out-of-state travel only under the following conditions:

- 4.3.1.** To attend the Utah Shakespeare Festival;
- 4.3.2.** To travel with a high school team or organization of which the student is a member;
or
- 4.3.3.** To travel as a member of the student council attending a college- or university-sponsored in-state training seminar.

4.4. Tenth through Twelfth Grades

Students enrolled in tenth through twelfth grades may participate in overnight and out-of-state travel when the activity has educational objectives and the travel is in accordance with this policy.

4.5. Student Eligibility

In order to participate in overnight or out-of-state travel, students must meet the following eligibility requirements:

4.5.1. Students must be in good standing with the school. Students who have been suspended or expelled from school become ineligible for overnight and out-of-state travel during the period of the suspension or expulsion. Students must also be in compliance with behavior and conduct expectations as per applicable District, school, class/team/group, and UHSAA policies and rules.

4.5.2. Students must not have any outstanding and unresolved Notices of Truancy and/or Nebo Attendance Court Referrals. Eligibility for overnight and out-of-state travel is restored when the Notice of Truancy and/or Nebo Attendance Court Referral has been cleared and approval given by a school administrator.

4.5.3. In addition to other applicable academic standards established by UHSAA or the specific class/team/group, all students must currently be in good academic standing at the school.

4.5.3.4.5.4. [At the discretion of the school principal, a student may be denied participation in overnight or out-of-state travel if the student has missed an excessive number of school days for any reason, including for other school travel under this policy.](#)

4.6. Student Educational Travel Application

Overnight and out-of-state travel must be approved by the principal and the Coordinator of School Services. The teacher, coach, or advisor of the group must complete and sign a Student Educational Travel Application. Except when the travel is to participate in a state championship or final tournament competition, the application must be approved by the principal and submitted to the Coordinator of School Services at least fifteen (15) days prior to the proposed departure date.

The Application shall include the following.

4.6.1. The name of the team or organization.

4.6.2. The proposed destination, mode(s) of travel, and number of students involved. Equivalent activities closer to the school and less expensive must have previously been explored. Applications that do not provide evidence that closer and less expensive activities have been explored or that do not justify the proposed destination must be denied by the principal and the Coordinator of School Services.

4.6.3. The number of school days missed. Students may not miss more than three (3) school days per overnight or out-of-state trip. Applications that do not verify that the number of missed school days is three (3) or less must be denied by the principal and the Coordinator of School Services.

4.6.4. A detailed daily itinerary, except regarding state tournament participation, which only requires the day and time of the event. Applications that do not include a detailed daily itinerary or whose itineraries contain activities not in compliance with District policy must be denied by the principal and the Coordinator of School Services.

- 4.6.5. All estimated costs associated with the travel (transportation, lodging, meals, registration fees, insurance, event admission fees, etc.) and mode(s) of payment, including fundraising.
- 4.6.6. The total estimated cost per student. As outlined more fully in Section 4.11, the total cost per student may not exceed one thousand three hundred fifty dollars (\$1,350), regardless of the source of funds. Applications that do not verify that the total cost per student is \$1,350 or less must be denied by the principal and the Coordinator of School Services. Application approval, whether provisional or final, should be obtained prior to any purchase or scheduling of travel arrangements. All student travel purchases must comply with the requirements of Policy DJB, *Purchasing*, and more specifically the bid requirements listed therein.
- 4.6.7. The educational justification for the travel. ~~At least seventy percent (70%) of the entire trip or five (5)~~ An average of four (4) hours per day, including weekends and other non-school days, must be of an educational nature or consist of events directly related to the educational purpose of the trip. Applications that do not verify the required educational justification must be denied by the principal and the Coordinator of School Services.
- 4.6.8. Verification of parent approval, except regarding state tournament participation. As more fully outlined in Section 4.13, at least eighty-five percent (85%) of the parents/legal guardians who respond by a designated deadline must approve of the travel plan. Applications that do not verify the required approval of parents/legal guardians must be denied by the principal and the Coordinator of School Services. However, the application may be provisionally approved by the principal and Coordinator of School Services pending parent approval requirements if conditions described Section 4.13 are met. Nonetheless, in all cases, parent approval must be obtained before the application is approved and before the travel commences.
- 4.6.9. Verification of safety considerations and insurance coverage. Safety considerations must be identified and adequate insurance coverage, if necessary, must be secured. Applications that do not verify safety considerations and adequate insurance coverage must be denied by the principal and the Coordinator of School Services. Questions about safety considerations and insurance coverage should be directed to the District Risk Manager.
- 4.6.10. A list of advisors and adult supervisors. As more fully outlined in Section 4.10, students must be supervised at a ratio of no less than one (1) supervisor per every ten (10) students. Applications that do not verify that this and the other requirements of Section 4.10 have been met must be denied by the principal and the Coordinator of School Services.
- 4.7. Exception Request
- 4.7.1. If a unique/rare travel opportunity arises that exceeds the limitations set forth in Section 4.6, a request for exception may be taken to the Board of Education for consideration. Except as provided in Section 4.7.2, only the Board may grant exceptions to the limitations of Section 4.6. The school principal and the advisor/teacher of the team or organization seeking exception shall consult with the Director of Secondary Education and shall then present the request to the Board at a regularly scheduled Board Meeting.
- 4.7.2. The Superintendent may designate certain overnight or out-of-state travel opportunities that exceed one or more of the limitations in Section 4.6 as ongoing and no longer in need of specific approval from the Board as described in Section 4.7.1. Such ongoing exceptions must be described in Exhibit 1 of this policy. To place an ongoing exception in Exhibit 1, the Board must have previously approved a similar travel experience through Section 4.7.1. The ongoing exception described in Exhibit

1 must, at the discretion of the Superintendent, be similar in cost, purpose, location, and number of school days missed to the previous exception granted by the Board under Section 4.7.1.

4.8. Limits of Travel

- 4.8.1.** School teams, classes, groups, or organizations are limited to a maximum of two (2) overnight trips per school year (first day of school in the fall until the last day in the spring) and only one (1) trip may be out of state. Overnight and out-of-state travel during the summer must comply with Nebo School District Policy KAD, *Summer/Out-of-Season Activities*.
- 4.8.2.** Out-of-state travel may only be within the contiguous forty-eight (48) continental United States.
- 4.8.3.** The class/team/group sponsoring the trip must be self-supporting. This means that other than what the school has committed to financially support the trip, no additional school funds are to be utilized to cover trip costs or fee waivers. [The charging of fees and granting of fee waivers must comply with Nebo School District Policy JN, *Student Fees*](#).

4.9. Overnight Travel Sponsored by UHSAA

- 4.9.1.** Overnight travel may be approved for activities sponsored by the UHSAA.
- 4.9.2.** All school organizations or athletic teams shall abide by the regulations governing intrastate competitions outlined in the UHSAA Constitution and Bylaws.
- 4.9.3.** Any school athletic team whose practice or preseason games are over one hundred fifty (150) miles one way from the school must be approved by the Board of Education or its designee.

4.10. Supervision

- 4.10.1.** Supervision of students participating in overnight travel must be provided at a ratio of no less than one (1) supervisor per every ten (10) students.
- 4.10.2.** Supervisors must be adults who are either District personnel or official volunteers as designated under Nebo School District Policy KB, *Volunteers*. Supervisors who are personnel should be advisors, coaches, or teachers of the team or group traveling; administrators; or members of the Board of Education. Supervisors who are volunteers should be parents or legal guardians of students traveling and must have read and signed the District Approved Volunteers List during the school year in which the travel takes place.
- 4.10.3.** No volunteer may travel with students as a supervisor without first complying with applicable district policies, including, if applicable, the requirement for a background check under Policy GBN, *Employment Background Checks* and the requirement for a reference check under Policy GCD, *Hiring Practices*.
- 4.10.4.** Supervisors must be at least twenty-one (21) years of age.
- 4.10.5.** Students must have supervisors of the same gender.
- 4.10.6.** Supervisors are considered to be on duty during the entirety of the trip regardless of location, time of day or night, or number of other supervisors present or said to be supervising. Supervisors traveling with students are never considered off duty and must therefore abide by applicable District policies at all times, including but not limited to Nebo School District Policy GBCC, *Alcohol and Drug-Free Workplace*.

4.11. Cost

- 4.11.1.** All costs associated with overnight travel must be paid:
 - 4.11.1.1.** By the participants;
 - 4.11.1.2.** Through District-allocated funds;
 - 4.11.1.3.** Through fundraising activities; and/or
 - 4.11.1.4.** By vocational or other state or federal monies provided specifically for the activity.
- 4.11.2.** The maximum cost per student per trip is one thousand three hundred fifty dollars (\$1,350) which includes any and all travel costs.
- 4.11.3.** All funds due from students must be submitted to the school prior to departure.
- 4.11.4.** Students may directly pay their assessed portion of the travel costs without participating in fundraising efforts.
- 4.11.5.** Students must be given the opportunity to participate in approved fundraising activities. Fundraising activities must conform to the requirements of Nebo School District Policy KAC, *School Fundraising Activities*.
- 4.11.6.** The total student cost of the travel may be earned through fundraising activities. Earnings from fundraising may not increase the one thousand three hundred fifty dollar (\$1,350) maximum cost per student per team/organization.
- 4.11.7.** Travel costs must be waived upon request by fee waiver eligible students [consistent with Nebo School District Policy JN. Student Fees](#).

4.12. Travel Cancellation

- 4.12.1.** When, in the sole judgment of the District administration or the Board of Education in consultation with the school and the participating students and parents/legal guardians, travel is suspended or cancelled due to safety or other consideration beyond the control of any or all involved, Nebo School District, the Board of Education, and District employees and agents shall have no obligation and shall be held harmless with respect to refund of any expenditures.
- 4.12.2.** Participants should not expect refunds for cancellations either individually or as a group. It is the local school's responsibility to make this explicit to participants prior to commitment of funds.
- 4.12.3.** The school administration must be certain that each parent/legal guardian is aware of cancellation guidelines and also require parents/legal guardian to sign a statement indicating their understanding.

4.13. Parent Approval and Consent

- 4.13.1.** Before a travel application may be approved by the principal or Coordinator of School Services parent approval for the proposed travel, as described below, must be obtained.
- 4.13.2.** Prior to submission of a travel application to the principal, the teacher, coach, or advisor proposing student travel must communicate to the parent/legal guardian of each eligible student the proposed travel itinerary, anticipated costs per student, any

fundraising options, and the cancellation guidelines. This information may be communicated electronically, in writing, or at a meeting to which parents have been invited. The communication must ask each parent to vote in writing (including electronically) by a designated deadline either in favor of the student travel or against it. On rare occasions, if it is impossible to communicate the information and obtain parent/legal guardian approval at least fifteen (15) days prior to the travel departure date (e.g., when tryouts for athletic teams are held less than fifteen (15) days before an event requiring out-of-state or overnight travel) the travel request may go to the principal and Coordinator of School Services for provisional approval pending successful parent approval. However, in all cases required information must be communicated and parent approval must be obtained before the trip commences.

- 4.13.3.** Parent approval is obtained if, on the designated deadline, at least eighty-five percent (85%) of those parents/legal guardians who responded to the request for a vote did so with a vote in favor of the travel plan. The coach/advisor must keep a copy of each parent's vote, both those in favor and those against, for one year.

4.14. Student Non-Participation

- 4.14.1.** Participation in overnight and out-of-state travel is optional for students. Students who, for any reason, do not participate in overnight or out-of-state travel shall not be penalized. Non-participation shall not impact a student's grade in a class or the student's status on a team or student organization. A student's position, playing time, or other team/organization privilege shall not be removed or restricted due to the student's non-participation in overnight or out-of-state travel.
- 4.14.2.** The optional nature of overnight and out-of-state travel does not exempt schools from the requirement to waive fees for eligible students as described in Nebo School District Policy JN, *Student Fees*. Fee waivers apply to the full cost of the trip, [including transportation, food, lodging, admissions fees, etc.](#) Consistent with Policy JN, schools may require alternatives to fee waivers for students in grades 7-12.

5. EDUCATIONAL FIELD TRIPS/ACTIVITY TRIPS

5.1. Organization and Approval

- 5.1.1.** All educational field and activity trips must be approved by the school principal.
- 5.1.2.** Principals and teachers/advisors share the primary responsibility for planning, organizing, and conducting educational field and activity trips.
- 5.1.3.** Activity trips planned as a reward for student behavior or attendance must have approval from the School Community Council. The School Community Council shall be provided sufficient information, such as any costs, the destination, and criteria for student participation, to allow it to approve the trip.
- 5.1.4.** Except when an Activity Disclosure Statement has already notified parents of an activity trip, as required in Section 3, a Field Trip/Activity Consent Form shall be completed and signed by each student's parent/legal guardian granting permission for their student to participate in the field trip/activity trip.

5.2. Supervision

- 5.2.1.** It is the responsibility of the principal to insure that at least one (1) supervising teacher will ride with each busload of students on a local educational field trip or activity trip.
- 5.2.2.** An increase in the above teacher-to-student ratio may be required by the principal.

- 5.2.3.** Supervisors are considered to be on duty during the entirety of the trip regardless of location, time of day or night, or number of other supervisors present or said to be supervising. Supervisors traveling with students are never considered off duty and must therefore abide by applicable District policies at all times, including but not limited to Nebo School District Policy GBCC, *Alcohol and Drug-Free Workplace* at all times.

5.3. Funding

- 5.3.1.** Local educational field trips held during the school day are to be financed primarily through District and school funds.
- 5.3.2.** A principal may make a general, school-wide request for donations consistent with Nebo School District Policy KABA, *Donations*, but no employee may make a request for donations from parents or students in connection with a specific activity, program, or event sponsored by the school or District, except as part of an approved fundraiser under Nebo School District Policy KAC, *School Fundraising Activities*. Principals or teachers shall not disclose names of students who have or have not made voluntary donations. A student may not be penalized or denied participation in the field or activity trip for not making a donation.
- 5.3.3.** Students in grades seven through twelve who participate in an activity trip may be required to bear a portion or all of the travel costs consistent with Nebo School District Policy JN, *Student Fees*.

6. TRANSPORTATION

Commercial transportation, rental vehicles, school buses, or District vehicles are the generally approved methods of travel. With the exception of school buses, District and rental vehicles designed for more than ten (10) passengers, including the driver, may not be used to transport students. Rental or District vehicles may be operated by an authorized adult driver who is at least twenty-one (21) years of age and who has a current and valid driver license. The driver must have no prior drug/alcohol driving citations. District vehicles may only be driven by school employees or officially approved volunteers who have read and signed the Volunteer Approval List as referenced and defined in Nebo School District Policy KB, *Volunteers*. Students are not allowed to operate any vehicle. All passengers must wear seatbelts whenever a vehicle is moving except when traveling by bus that is not equipped with them.

6.1. Out-of-State Travel

Transportation for all out-of-state travel must generally be provided by commercial carrier or rental vehicles. Employees and volunteers may not transport students out of state using private vehicles. The use of District vehicles for out-of-state travel is prohibited unless the use of commercial carrier or rental vehicles is not feasible. In such event, specific written approval must be given by the school administrator or department supervisor. Upon arrival at a destination by air travel, appropriate ground transportation may be utilized in accordance with this policy. Arrangements for ground transportation must be made prior to travel departure.

6.2. In-State Overnight Travel

Transportation for all in-state overnight travel must generally be provided by commercial carrier, school buses, District vehicles, or rental vehicles. The use of private vehicles for in-state overnight travel is strongly discouraged and may only be used when other authorized methods of transportation are not feasible. In such event, the Automobile Transportation Record for Student Activities form must be completed by the driver of a privately owned vehicle, approved by the school administrator or department supervisor, and a copy of the form submitted to the District's Elementary or Secondary Director, as applicable.

6.3. Educational Field Trips/Activity Trips

Transportation for educational field trips/activity trips must generally be provided by school buses or District vehicles. Use of privately owned vehicles for educational field trips/activity trips is strongly discouraged and may only be used for field trips/activity trips when other authorized methods of transportation are not reasonably feasible. In such event, the Automobile Transportation Record for Student Activities form must be completed by the driver of a privately owned vehicle, approved by the school administrator or department supervisor, and a copy of the form submitted to the District's Elementary or Secondary Director, as applicable.

7. VEHICLE RENTAL

- 7.1.** All vehicle rentals for school purposes should be arranged through the State of Utah's travel contract via the District's Operations Department, unless it can be shown that no automobile was available: (a) at the time needed; (b) at the place needed; or (c) of the type needed.
- 7.2.** The largest vehicle that school district personnel can rent is a ten (10) passenger vehicle, including the driver.
- 7.3.** If a vehicle is not rented through the Operations Department, vehicle insurance shall be secured to provide liability coverage in the amount which meets or exceeds the minimum insurance coverage required for the state in which the vehicle is licensed. The required insurance coverage may be satisfied by combining coverage from the driver's personal automobile policy and insurance coverage purchased from the rental agency. If the driver's personal automobile policy does not extend full collision damage coverage to the rented vehicle, a collision damage waiver must be purchased as part of the rental contract.
- 7.4.** In order to provide appropriate liability coverage, only individuals listed as authorized drivers on the rental agreement are allowed to drive the vehicle.

8. DISTRICT, RENTAL, AND PRIVATE VEHICLE USE GUIDELINES AND PROCEDURES

- 8.1.** District personnel who operate a District, rental, or private vehicle shall complete the District's approved driver safety training course prior to operating a vehicle for any job-related purpose, including transporting students. District personnel shall also complete the driver safety training course periodically thereafter in accordance with the State of Utah Risk Management guidelines.
- 8.2.** If feasible, authorized non-employee adult drivers of District or private vehicles shall undergo a criminal background check and complete the District's approved driver safety training course prior to transporting students to any approved activity or event.
- 8.3.** If a privately owned vehicle is used for in-state overnight travel or educational field trips/activity trips in accordance with this policy, the following guidelines and procedures must be followed:
 - 8.3.1.** An Automobile Transportation Record for Student Activities form must be completed by the driver of a privately owned vehicle, approved by the school administrator or department supervisor, and a copy of the form submitted to the District's Elementary or Secondary Director, as applicable.
 - 8.3.2.** Drivers of privately owned vehicles must be twenty-one (21) years or older, provide to the school or department a copy of a current and valid driver's license, and provide proof of vehicle insurance including policy coverage and amounts. Private vehicle insurance coverage shall meet the minimum standards required by Utah State law and is the sole responsibility of the insured of the private vehicle. The District's vehicle insurance policy does not extend primary property damage coverage, primary liability coverage, or personal injury protection (PIP) coverage to private vehicles, but will

extend secondary liability coverage after the liability limits of the private vehicle insurance policy have been exhausted.

9. DRIVER RESTRICTIONS

- 9.1.** District personnel who operate school buses shall comply with any and all federal and state laws, regulations, and rules; and any and all District policies, procedures, and guidelines, in regards to the transportation of students. Specifically, drivers shall comply with Nebo School District Policy EEA, *School Access and Student Transportation*, as well as the Standards for School Buses and Operation adopted by the Utah State Board of Education. See UTAH ADMIN. CODE R277-601.
- 9.2.** Other authorized District personnel and adult drivers who operate a District, rental, or private vehicle while transporting students, as set forth in this policy, shall adhere to the following restrictions:
- 9.2.1.** A single driver shall:
- 9.2.1.1.** Drive no more than a maximum of ten (10) hours per day.
 - 9.2.1.2.** Take frequent breaks while driving (i.e., rest, food, refuel, etc.).
 - 9.2.1.3.** Drive during daylight hours as much as possible.
 - 9.2.1.4.** Rest a minimum of eight (8) hours after driving ten (10) hours in a day.
 - 9.2.1.5.** Not drive between 1:00 a.m. and 5:00 a.m.
 - 9.2.1.6.** Comply with any and all applicable traffic and safety laws, including the use of seatbelts, while operating the vehicle.
- 9.2.2.** Multiple drivers shall:
- 9.2.2.1.** Drive no more than a maximum of fourteen (14) hours per day.
 - 9.2.2.2.** Take frequent breaks (i.e., rest, food, refuel, etc.) and change drivers often while driving.
 - 9.2.2.3.** Drive during daylight hours as much as possible.
 - 9.2.2.4.** Rest a minimum of eight (8) hours after driving fourteen (14) hours in a day.
 - 9.2.2.5.** Not drive between 1:00 a.m. and 5:00 a.m.
 - 9.2.2.6.** Comply with any and all applicable traffic and safety laws, including the use of seatbelts, while operating the vehicle.
- 9.3.** When a parent/legal guardian chooses to transport his/her own student to or from an activity or event, the teacher/coach/advisor may give approval under the direction of a school administrator.

10. ACCIDENT PROCEDURES

In the event of an accident, District personnel and other authorized adult drivers should follow these procedures:

- 10.1.** Call the police.

- 10.2. Call and notify the District’s Risk Manager and/or appropriate school principal or department supervisor.
- 10.3. Request a copy of the Driver Exchange Report from the investigating police officer. If such a report is unavailable, request the officer’s name, contact information, and a case number.
- 10.4. If possible and appropriate under the circumstances, document information concerning the accident, such as the: (a) date, time, weather, and exact location; (b) person driving the vehicle; (c) other party’s insurance information; (d) description and probable cause; (e) names and contact numbers of witnesses; (f) description of property damage and drivability of the vehicle, injured person(s), and complaint(s) of injury.
- 10.5. If the accident occurs while driving a rental vehicle, call the rental company and report the accident.
- 10.6. District personnel and other authorized adult drivers who are involved in an “at-fault” accident shall not be allowed to operate District or private vehicles while on school business until the accident and driving privileges have been reviewed by the District’s Risk Manager. The District’s Risk Manager may require the driver to complete the District’s approved driver safety course or some other required course, at the employee’s expense, in order to maintain driving privileges. This driver safety training shall be in addition to any District imposed discipline, corrective action, or counseling.

EXHIBITS

None

REFERENCES

UTAH CODE ANN. § 53G-4-409
 Nebo School District Policy EEA, *School Access and Student Transportation*
 Nebo School District Policy GBCC, *Alcohol and Drug-Free Workplace*
 Nebo School District Policy GBN, *Employment Background Checks*
 Nebo School District Policy GCD, *Hiring Practices*
[Nebo School District Policy JN, Student Fees](#)
 Nebo School District Policy KAD, *Summer/Out-of-Season Activities*
 Nebo School District Policy KB, *Volunteers*

FORMS

Student Educational Travel Application
 Activity Disclosure Statement
 Automobile Transportation Records for Student Activities
 Nebo School District Field Trip/Activity Consent Form

HISTORY

[Revised 11 March 2019 – clarified time requirement for educational nature of overnight/out-of-state trip; limited excessive travel; added reference to student fees policy.](#)

Revised 8 May 2019 – changed \$1000 limit to \$1350; exempted state championships from certain application requirements; added restrictions on requesting donations; referenced driver requirements; made technical changes.

Revised 9 May 2018 – made minor clarifications throughout; modified the application and approval process; made technical changes.

Revised 14 June 2017 – changed habitual truant citation to Nebo attendance court referral; increased number of vehicle passengers; made technical changes.

Revised 14 September 2016 – modified definitions; added requirement for activity disclosure statement; rearranged provisions related to overnight and out-of-state travel; substantially modified application process; added to supervision requirements; modified provisions related to parent approval and consent; added paragraph on nonparticipation and fee waivers; updated vehicle passenger limit; made technical changes.

Revised 8 January 2014 – clarified parent approval process; added paragraph on supervisor duty.

Revised 4 April 2012 – defined UHSAA; added section on student eligibility; added 70% rule; increased permitted cost per student from \$600-\$1000; added certain limits; made technical changes.

Revised 8 July 2009 – added sections on transportation, vehicle rental, use of private vehicles, driver restrictions, and accident procedures.

Adopted or revised 18 July 2007.



NEBO SCHOOL DISTRICT BOARD OF EDUCATION POLICIES AND PROCEDURES

SECTION: D – Fiscal Management
POLICY TITLE: Accounting Procedures
FILE No.: DJA
DATED: ~~August 13, 2014~~ March 11, 2020

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1. PURPOSE AND PHILOSOPHY

Proper accounting procedures are to be followed throughout the District's operations to provide and maintain sufficient controls over District assets.

2. DEFINITIONS

2.1. References to "**Payment Request Form**" indicate the form found on the District website or a similar form maintained at the school for use in obtaining sufficient information and preapproval for payments that do not require purchase orders. Schools are free to customize their own form but they should be similar in substance to the District form.

2.2. References to "**Purchase Order Request Form**" indicate the form found on the District website or a similar form maintained at the school for use in obtaining sufficient information necessary to generate a school purchase order. Schools are free to customize their own form but they should be similar in substance to the District form.

2.3. References to "**trained in District accounting procedures**" means an individual has reviewed this policy and the school or department secretary has made the employee aware of specific requirements and expectations related to the activity the employee will participate in.

3. INTERNAL CONTROLS

- 3.1. No one individual should be responsible for all aspects of a transaction. The authorization, custodianship, reconciliation, recording, and responsibility for use of funds should be performed by more than one person. Where this is not possible, employees should be rotated through different phases of the operation and additional checks and balances should be implemented.
- 3.2. A secure and safe environment should exist for all activities that involve money.

4. ACCOUNTING SYSTEM SOFTWARE

- 4.1. Schools are responsible for and maintain two sets of accounts. One set is through the school's accounting system and the other is through the District accounting system.
- 4.2. The District Finance Department will determine when any change in software is necessary.
- 4.3. The District Finance Department will fund from its budget any installation and maintenance costs for the basic required accounting software in schools. If schools have elected to add any additional software modules they will be responsible for the installation and maintenance costs for those additions.

5. ACCOUNTS

- 5.1. All funds in school and District accounts must be expended for intended purposes and should be accounted for in unique accounts as appropriate. The responsibility for monitoring allowable expenditures will rest with the school principals and department directors or supervisors. If improper expenditures are made as determined by the District Finance Department, the school or department will reimburse the affected accounts with discretionary funds. Examples of how funds received should be accounted for and expended are as follows:
 - 5.1.1. Funds generated from fundraising activities should be used consistent with Nebo School District Policy KAC, *School Fundraising Activities*.
 - 5.1.2. Donations should be used consistent with Nebo School District Policy KABA, *Donations*.
 - 5.1.3. Student fees must be spent consistent with Nebo School District Policy JN, *Student Fees*.
 - 5.1.4. Fees paid to rent buildings and grounds should be used consistent with Nebo School District Policy KA, *School Facility Use*.
 - 5.1.5. Fees paid to rent vehicles should be used for vehicle maintenance and other vehicle costs. Funds remaining ~~after these associated costs should be retained to offset future cost of vehicle purchases.~~ may be used at the discretion of the individual schools or departments.
 - 5.1.6. Consistent with District policies and state and federal laws, rules, and regulations, funds received for the following may be used at the discretion of individual schools or departments:
 - 5.1.6.1. Interest on investment and banking balances.
 - 5.1.6.2. Recycling efforts.
 - 5.1.6.3. Class change fees.

- 5.1.6.4. Vending machine commissions.
- 5.1.6.5. Bookstore sales (after sales tax considerations – see Section 12 below).
- 5.1.6.6. Student picture commissions.
- 5.1.6.7. Parking ~~permits and~~ fines.
- 5.2. Funds intended for non-school or non-District accounts (such as, but not limited to, External Support Groups as defined in Nebo School District Policy KAB, PTAs, PTOs, Booster Clubs and Other Parent Support Groups) are **not** to be accepted or held by school employees or volunteers or kept in, combined with, or accounted for in school or District accounts or accounting system software. [Schools may, as an exception, collect dues for external support groups during school registration time through online registration and payment systems if the funds are immediately transferred to the applicable external support group.](#)
- 5.3. Schools may maintain change funds. These funds should be kept secure when not in use and they are to be used to make change only. No expenditures are allowed from the funds. The location of these funds and the maximum balance for each is as follows:
- | | | |
|--------|------------------------------------|-------------------|
| 5.3.1. | Elementary school main office | \$50 per school |
| 5.3.2. | Junior high school main office | \$100 per school |
| 5.3.3. | Senior high school main office | \$200 per school |
| 5.3.4. | Special purpose school main office | \$100 per school |
| 5.3.5. | School activity admittance gates | \$200 per gate |
| 5.3.6. | Concession stands | \$150 per stand |
| 5.3.7. | Other payment receipt locations | \$50 per location |
- 5.4. The District allocates funds to schools on a per building or per student basis. Per student allocations are based on the current year October 1 enrollment counts [where possible](#). Allocations may not be sufficient to cover the total costs required and schools may have to subsidize some needs with other funds. Some of the allocations may be distributed to schools while others are strictly held at the District level. Regardless of their distribution, however, all allocations should be accounted for in unique accounts. The District has historically allocated funds for the following purposes:
- 5.4.1. To provide for supervision during lunch-time and other breaks.
- 5.4.2. To provide for coverage at school main offices to assist patrons when school is not in session.
- 5.4.3. To provide for repairs of copiers and similar equipment.
- 5.4.4. To provide for minor emergency maintenance needs.
- ~~5.4.5. To provide cell phone services for principals.~~
- ~~5.4.6.~~[5.4.5.](#) To provide for administrative travel needs.

~~5.4.7.~~5.4.6. To provide for supplies to be used in an instructional setting and for the benefit of students.

~~5.4.8.~~5.4.7. To provide for custodial supplies.

~~5.4.9.~~5.4.8. To provide for textbooks, [electronic devices](#), learning aids, workbooks, software, maps, and printed materials for use in classroom instruction.

~~5.4.10.~~5.4.9. To provide for library materials to be used in the library or for student checkout, including books, periodicals, audio visual needs, and other library supplies.

~~5.4.11.~~5.4.10. To provide for ~~non-consumable~~ equipment needs.

~~5.4.12.~~5.4.11. To provide for supervision during school activities.

~~5.4.13.~~5.4.12. To provide for activity and field trips.

~~5.4.14.~~5.4.13. To provide for counseling center supplies and equipment.

5.5. Schools receive various funds from State and Federal agencies. These funds should be spent as intended and accounted for in unique accounts. Some of these funds are as follows:

5.5.1. Allocations from School LAND Trust funds. These funds are held at the District level and are to be spent in accordance with the school's individualized plan.

~~5.5.1.~~5.5.2. [Allocations from the Teacher and Student Success grants. These funds are held at the District level and are to be spent in accordance with the grant requirements.](#)

~~5.5.2.~~5.5.3. Legislatively appropriated allocations for supply funds for individual teachers. Specific requirements for these funds are as follows:

~~5.5.2.1.~~5.5.3.1. Each teacher should have their own individual [District Finance Department approved online teacher](#) account established ~~in the school accounting software.~~

~~5.5.2.2.~~5.5.3.2. Eligible expenditures should be for materials used by the teacher for instructional purposes in classrooms, lab settings, or in conjunction with field trips. In the case of questionable eligibility, the decision will be made by the principal as to whether the expenditure is appropriate.

~~5.5.2.3.~~5.5.3.3. If teachers do not spend all of their supply money during the school year, the ~~funds may~~ [principal may either allow the teacher to carryover the funds to the next school year in the individual online teacher accounts. With the approval of the District Finance Department, unspent funds may be reduced from online teacher accounts and](#) ~~or~~ [equally redistributed the funds](#) to all teachers at the beginning of the next school year.

~~5.5.2.4.~~5.5.3.4. If a teacher transfers to another school within the District, they may take the items they have purchased with their supply money to their new location ~~and they may also have any remaining funds transferred to their new school.~~ However, teachers forfeit their remaining balance and must leave any items purchased with the funds if they discontinue teaching in the District.

~~5.5.3.5.~~ On certain occasions and with the approval of the principal, Teachers may bypass the online teacher account process and use a school purchase order or school purchasing card to acquire items to be paid with using their supply funds. On these occasions the school secretary will reduce the teacher's online account and transfer the funds to the appropriate school account.

~~5.5.2.5.~~ ~~5.5.3.6.~~ Teachers may be ~~or be~~ reimbursed for their expenditures through the online teacher account process. Reimbursements will be made only after providing~~obtaining~~ sufficient supporting documentation, such as invoices and detailed cash register receipts, and sales tax will not be reimbursed.

~~5.5.2.6.~~ ~~5.5.3.7.~~ With the approval of the principal, Teachers may use their supply funds to obtain items from the District warehouse or Instructional Media Center (IMC). A requisition for the supplies will be completed by the teacher and submitted to the principal for approval. The school's District supply account will be charged by the warehouse or IMC. When the items are received and the total cost is determined, the school finance secretary will reduce the teacher's online teacher account and transfer the funds to the appropriate school account.~~create a journal entry to charge the teacher's supply account and credit the school's supply account in the school's accounting system.~~

6. RECEIPTS

6.1. Except as provided in Sections 6.1.1 through 6.1.7 below, all funds, whether fees, donations, fundraising proceeds, or payment for rent or other purchases, are to be received and entered into the accounting software by the school finance secretary or cashier.

6.1.1. For food-service payments, whether in person or mail in, the food service clerk will receive the payments, enter them into the food service account tracking software, and on the same day they are received, deliver the funds, a completed bank deposit slip, and a completed Deposit Slip Report to the cashier. Any checks received should also be endorsed with an approved endorsement stamp prior to presenting the funds to the cashier. The cashier will then verify the funds, sign the Deposit Slip Report, enter the receipt in entirety in one transaction into the school accounting software, and provide the receipt and a signed copy of the Deposit Slip Report to the food service clerk.

6.1.2. School bookstores, greenhouses, secondary school student stores, and the like (collectively "store" or "stores") may receive funds applicable to the services and products they provide and must provide a receipt to the individual paying the funds. Funds must be kept secure at all times and stores should use a cash register to account for transactions. If the store does not use a cash register, a payment log must be kept of each transaction including the date, amount, and name of the person from whom the funds were received. Funds must be delivered to the cashier along with a summary of receipts register tape generated from the cash register or the payment log if no cash register is used. All funds must be delivered to the cashier on the day they are received unless the total amount is less than \$20. Notwithstanding this provision or the amount received, all funds must be delivered to the cashier within three (3) days of receipt. The cashier will then verify the funds, enter the receipt in entirety in one transaction into the school accounting software, and provide the receipt to the advisor of the store.

- 6.1.3.** School libraries may receive funds applicable to late fees. Funds must be kept secure at all times and a log must be kept of each transaction including the date, amount, and name of individual from whom the funds were received. A receipt must be provided to the individual paying the fees if the amount paid equals or exceeds \$5 or upon request of the individual paying if the payment is for a lesser amount. The payment log and all funds must be delivered to the cashier on the day they are received unless the total amount is less than \$20. Notwithstanding this provision or the amount received, all funds must be delivered to the cashier within three (3) days of receipt. Students who must pay for lost or damaged library books will make payment to the cashier and can then provide the librarian with a copy of their receipt as proof of payment.
- 6.1.4.** Elementary school student stores may receive funds for small purchases (typically under \$1 per item) without providing receipts to the individual paying the funds and without keeping a payment log of individual transactions provided funds are kept secure at all times and an adult is present to supervise the store activities. After the store's closing for the day the supervisor and at least one of the students involved in the store should count the funds, complete a reconciliation report which includes the total amount of sales and funds received, sign the reconciliation report, and deliver the reconciliation report and the funds to the cashier. All funds must be delivered to the cashier on the day they are received unless the total amount is less than \$20. Notwithstanding this provision or the amount received, all funds must be delivered to the cashier within three (3) days of receipt.
- 6.1.5.** Proceeds from fundraisers should be received by the cashier with receipts given to students to be provided to teachers, coaches, and advisors (collectively "advisor" or "advisors") if necessary. However, where impracticable, fundraising proceeds may be received whether at school or a remote location by two advisors, provided at least one is a District employee trained in District accounting procedures and provided a receipt is given to the student showing the total amount submitted, a log is kept showing amounts received from each student, and, at the end of the collection event or day, the log is reconciled to the total amount of funds received and is signed by the two adults receiving the funds. One advisor must either deposit the funds at the bank or deliver the funds to the cashier on the same day they are received. If the advisor deposits the funds at the bank, the advisor must then deliver the bank deposit slip and the payment log to the cashier. Otherwise, the advisor must deliver the payment log and the funds to the cashier. The cashier will keep the logs, count the funds from the advisor, and generate one receipt for the total amount received. If the fundraiser involves inventory, the advisor must reconcile the funds received with the remaining inventory. Funds must be kept secure at all times.
- 6.1.6.** Entrance and admissions fees to athletic and other extracurricular activities may be received at the gate by a non-student District employee trained in District accounting procedures and at least one other adult. At the end of the event, two adults must count the funds, prepare a bank deposit slip, document the activity on the deposit slip, and sign the deposit slip. One adult will then either deposit the funds at the bank or deliver the funds to the cashier on the same day they are received. If the funds are deposited at the bank, the deposit slip must be given to the cashier on the next school day, and the transaction entered into the school accounting software.
- 6.1.7.** Proceeds from patrons and students to benefit a particular charity or individual are not considered public funds or property of the school unless and until the proceeds are receipted into the school accounting system. Examples of some

of these efforts include placing cash and coin receptacles in various locations around the school or having individuals ask for donations at various locations around the school. In these cases, the [school](#) finance secretary and one other adult should count the funds collected and the [school](#) finance secretary will then enter the receipt into the school accounting system and deposit the funds at the bank.

- 6.2. For in-person payments, funds will be receipted into the accounting software and a receipt will be given to the payer at the time of payment.
- 6.3. For mail-in payments, funds will be receipted individually into the accounting software the same day they are received and a copy of the system-generated receipt will be provided to the payer if requested.
- 6.4. For online payments, funds will be receipted into the accounting software the same day [or the day after](#) they are received in entirety in one transaction provided the online payment software has capability of displaying individual payments by payer. Otherwise, funds will be receipted individually and a copy of the system-generated receipt will be provided to the payer if requested.
- 6.5. Except for ~~book orders in elementary schools and~~ yearbooks, funds paid by or on behalf of students for items or services provided by outside vendors at schools (i.e., student photos, class rings, [book orders](#), etc.) shall be collected by the vendor. These funds may not be collected, receipted, or held by school employees or volunteers. In these instances, the school may function only as a location for the transaction between student and vendor but takes no part in the transfer of funds.
- 6.6. Funds paid by or on behalf of 9th grade students for high school participation fees shall be receipted by the cashier at the high schools. These students do not have to be a part of the high school student database.

~~6.6-6.7.~~ [All checks to be receipted should be made payable to Nebo School District or the name of the individual school receiving the funds.](#)

7. PURCHASES

- 7.1. All purchases will follow Nebo School District Policy DJB, *Purchasing*.
- 7.2. All purchases should be from vendors approved by the District Operations Department, and all vendors should have a completed Form W-9 on file with the District Operations Department before payment is made. If funds are due to a vendor and the vendor refuses to submit a completed Form W-9, [the Internal Revenue Service \(IRS\) required percentage 28%](#) of the amount due must be withheld and remitted to the District Finance Department. The District Finance Department will then remit the amounts withheld to the ~~Internal Revenue Service~~ [IRS](#) along with required forms and documentation. All vendor address changes should be coordinated through the District Operations Department.
- 7.3. Purchase orders are the primary authorization to be used for expenditures.
 - 7.3.1. Those requesting purchase orders should complete a requisition or Purchase Order Request Form. Requests should include sufficient details such as the vendor name, a description of the items to be purchased, the estimated cost, and the account to be charged.
 - 7.3.2. Purchase order issuance dates should not be adjusted in the accounting software after their creation.

- 7.3.3. Prior to the purchase being made, purchase orders shall be approved by the school principal or department supervisor or his/her designee. ~~However,~~ ~~Signature~~ stamps are not permitted.
- 7.3.4. If a vendor requires a deposit for items to be purchased and the remaining balance is to be paid when the items are received, a purchase order for the entire amount shall be issued at the time the items are ordered.
- 7.3.5. Monthly standing purchase orders may be utilized when the school or department will be making several similar purchases from the same vendor during a particular month. Each school or department purchasing from the vendor must have a separate standing purchase order and each purchase order must have an amount for the month that the purchases may not exceed.
- 7.3.6. School finance and department secretaries should review an open purchase order report at least monthly to review purchase orders that are open for their location or department. In some cases a purchase order may need to be liquidated.
- 7.3.7. Store membership cards (Sam's, Costco, etc.) may be used but those purchases must be approved in advance as evidenced by a purchase order.
- 7.4. Purchasing cards are acceptable authorization for expenditures and should be used in accordance with procedures as found in Nebo School District Administrative Directive 3.2 – Purchasing Card Procedures.
- 7.5. Properly completed and approved district and school Payment Request Forms are acceptable authorization for expenditures but should only be used for the following:
- 7.5.1. Registration fees for workshops, conferences, training events, etc. Payment requests should include a copy of the agenda and registration form.
- 7.5.2. Refunds of student fees. When refunds are necessary, a separate check for each student will be issued. Checks will not be made payable to the teacher and then refunded to the students in cash.
- 7.5.3. Reimbursement for travel costs in accordance with Nebo School District Policy DLC, *Personnel Travel*. Travel reimbursement payment requests should be supported by travel logs, meeting or conference agendas, and receipts as applicable. Travel logs should document~~have~~ the dates of travel, locations, and purpose for the travel-~~documented~~. If reimbursements include amounts using the per diem rates, a copy of the itinerary or meeting agenda should be attached as supporting documentation and appropriate amounts should be subtracted from the per diem rate if any meals are provided. Travel reimbursement for principals will be paid through the District Finance Department. If the funds to pay principals for travel are held at the school, schools should send the funds to the District along with a completed District Payment Request Form.
- 7.5.4. Reimbursement for expenditures ~~of legislatively appropriated teacher supply accounts~~. Reimbursement payments should be minimal and an exception to the normal practice and will only be provided after receipt of sufficient detailed supporting documentation and approval of the principal or supervisor. **Sales tax will not be reimbursed.**
- 7.5.5. Payments to individuals for on-site services (i.e., assemblies, officials for sporting events, guest speakers, dance groups, choreographers, sound technicians, etc.). These individuals should be approved as described in 7.2

above and should provide a detailed invoice documenting their name, address, and contact information and a description of the activity for which they are to be paid, the dates of services, and the amount due. For convenience, the school may provide the individuals with a Payment Request Form if they do not have an invoice but it should be completed and signed by the vendor. The invoice or Payment Request Form will be approved for payment by the principal or his/her designee before a check is issued to the vendor. If the payment is for services, the vendor should be flagged as Form 1099 eligible in the accounting system and should receive a Form 1099, if they meet certain IRS requirements.

7.5.6. Cash advances for school trips. Cash advances are acceptable for school trips although after-trip reimbursements should be encouraged. When a cash advance is needed for a school trip, the following procedures shall be followed:

7.5.6.1. The school finance secretary shall issue a check payable to the trip advisor for the amount needed for the activity.

7.5.6.2. A sales tax exemption form shall be provided to the trip advisor to enable in-state vendors to allow for sales tax exemption.

7.5.6.3. The trip advisor shall keep receipts for all expenditures made from the cash advance.

7.5.6.4. The trip advisor may give money to students on a daily basis for meals and must keep a record of the amounts given to each student.

7.5.6.5. The trip advisor will be responsible for all expenditure documentation and will be responsible for submitting this documentation and any unspent funds to the school finance secretary at the conclusion of the trip.

7.5.6.6. The cashier shall receipt any unspent funds back into the account the money was expended from and provide a copy of the receipt to the trip advisor. A copy of the receipt will also be attached as supporting documentation to the check copy initially used to obtain the funds.

7.5.7. Nominal student prizes. The school finance secretary should issue a check payable to the prize recipient and document the purpose of the award. Cash awards of \$10 or less may be given to students. ~~Preferably,~~ recipients should sign a document acknowledging the receipt of the award. If a signature is not available, the name of the student, the purpose of the award, and how the award was disbursed should be documented. This document should be maintained by the school finance secretary as a supporting document for the check used to obtain the cash.

7.6. Employees are individuals performing services for the school for which, generally, the school controls or has the right to control what the worker does and how and when the worker accomplishes his or her tasks. Some of these activities that are considered employee relationships include instructors for athletic camps, coaches, teachers, teaching clinics, and supervisors for school activities. Payments to employees for services must be paid through the District Payroll Department. When school funds are to be used to pay employees, those funds will be sent to the District along with the District Payment Request Form for the amount of the wages and an amount sufficient to cover ~~usual, customary, and required deductions, including, but not limited to, state and federal income taxes, FICA (Social Security and), retirement benefit costs, etc.~~ If the school will be paying an employee for the entire school year with school funds, the full salary along with the Social

Security ~~costs~~, and retirement ~~benefit~~ costs should be sent to the District ~~with along with~~ the District Payment Request Form at the beginning of the school year.

- 7.7. Student employees **must** be paid through the District Payroll Department. When school funds are to be used to pay student employees funds will be sent to the District along with the District Payment Request Form for the total yearly amount of the wage and an amount sufficient to cover ~~usual, customary, and required deductions, including, but not limited to, state and federal income taxes, FICA (Social Security), etc.~~ Social Security benefit costs.
- 7.8. All checks paid from the school will be signed by the principal or assistant principal and one other designated employee. All checks paid from the District will be signed by the Board President and District Business Administrator. Signature stamps are not permitted.
- 7.9. Documentation of expenditures must be retained and filed in a manner that allows ready and easy retrieval. Such documentation should indicate the invoice number(s) being paid and should include original invoices, purchase orders, ~~school~~ Payment Request Forms, ~~school~~ Purchase Order Request Forms, original receipts, etc. Checks that are voided will have signature and amount areas defaced and filed with the check copies or monthly bank reconciliation paperwork.
- 7.10. Gift cards purchased using public funds must be accounted for. Recipients should acknowledge via signature their receipt of a gift card, and the school/department giving the gift card must maintain a log tracking all gift cards and recipients consistent with procedures as found in Nebo School District Administrative Directive 3.1 – Gift Card Accounting Procedures.
- 7.11. Payments for items or services obtained using a purchase order shall be made to vendors after the invoice is received from the vendor, the invoice substantially matches the amount of the purchase order, and the item(s) are received or service has been rendered. Payments for amounts requested using Payment Request Forms will be made after the requests are approved by the school principal or department supervisor.

8. WAREHOUSE PURCHASING

- 8.1. Warehouse orders must be entered electronically in the District accounting software well in advance of the requested delivery date in order to receive the items as requested.
- 8.2. All items leaving the District Warehouse must be accompanied by a complete delivery ticket.
- 8.3. All delivery tickets will be signed and dated by the warehouse ~~personnel~~ men making the delivery and the person receiving the items.
- 8.4. If an ordered item is not delivered it should be noted on the delivery ticket. An adjustment will be made and a copy of the adjustment will be sent to the school or department for verification. It is then the school's or department's responsibility to reorder these items, ~~if desired. Deliverymen will not make special trips for these items although these items can be picked up at the warehouse with a signed requisition, if necessary.~~
- 8.5. Building ~~School~~ storage rooms are to be clean and well organized and will typically be the delivery location for all orders. Delivery ~~personnel~~ men should not be asked to deliver items to multiple places throughout the building.
- 8.6. Schools and departments have 24 hours to report any order or delivery discrepancies and 30 days to return or exchange items. Such items must be reported to the personnel at the District Warehouse.

- 8.7. The District Warehouse may be open for will calls and deliveries at times determined by the District Warehouse Supervisor and to pick up an order a ~~–All will calls must have a completed and approved requisition when picking up the order, must be presented.~~
- 8.8. For returns, a requisition must be sent to the District Warehouse Supervisor or ~~District Warehouse Secretary~~ designee for approval of items to be returned. Requisitions must document items to be returned, original delivery ticket number, and the reason for returning the items. Requisitions should be clearly marked “credit memo”. Credit memos will be entered into the District accounting software by the District Warehouse Secretary before items can be scheduled for pick up by the warehouse ~~personnel~~ men. Items should not be sent through the District delivery system or brought to the District Warehouse.

9. SCHOOL BANKING

- 9.1. All schools have their own bank accounts and are free to select the financial institution of their choice, provided the institution is included in the list of qualified depositories as published by the Utah Money Management Council. Schools must contact the District ~~Internal Auditor~~ Finance Department before selecting or changing financial institutions.
- 9.2. Except as provided in Section 6 above, money received in the schools will be deposited at the bank on the same day it is received. The deposit receipt provided by the bank will be returned to the finance office by the person making the deposit. The principal will designate one or more employees to do the daily bank deposits, and a ~~yearly~~ daily mileage stipend will be paid to ~~that~~ the individual who performs the bank deposits upon submission of an approved District Payment Request Form to the Payroll Department. The Payment Request Form should be submitted periodically and accompanied by documentation showing the days the stipend is to be paid for. ~~When the designated employee is absent, the principal, finance secretary, or an employee substituting for the absent employee will be responsible for the daily banking transactions and may request a reimbursement for mileage in accordance with Nebo School District Policy #DLC – Personnel Travel.~~ As provided in Section 3.1 above, no one individual should be responsible for all aspects of a transaction, and where possible, a single individual responsible for receiving funds should not also be the only individual responsible for banking deposits.
- 9.3. Except as provided in Section 6 above, funds received at after-hours or weekend activities or events will be counted by at least two individuals, at least one of which must be a District employee trained in District accounting procedures, and deposited at the bank on the same day the funds are received. This may involve making after-hours night drop deposits at the bank. The deposit slip should include the name of the activity and should be signed by both individuals who counted the funds. A copy of the deposit slip from the bank should be delivered to the cashier on the next school day. A receipt will be made in the accounting system by the cashier and the receipt will be provided to the advisor over the activity.
- 9.4. The principal will open the bank statement and review it and the canceled checks or canceled check images for appropriateness. The principal will then sign and date the bank statement and forward it to the school finance secretary for reconciliation with the school accounting system.
- 9.5. Bank reconciliations will be completed by the school finance secretary monthly and as soon as possible after receiving the bank statement. A backup of the accounting system will be made after the reconciliation is completed and a copy of the backup, bank statement, reconciliation report, balance sheet report, cash flow report, outstanding check report, and journal entry report will be reviewed by the principal and forwarded given to the District Finance Department ~~Internal Auditor~~ by the 15th of each month.

10. SCHOOL INVESTMENTS

- 10.1.** All investments will be in compliance with the Utah State Money Management Act, UTAH CODE ANN. § 51-7-1 *et seq.*, and the rules of the Utah Money Management Council, UTAH ADMIN. CODE, Section R628-2 *et seq.*
- 10.2.** The District participates in the Utah Public Treasurers' Investment Fund (PTIF), and schools are eligible to invest in this fund through the District account. By investing in this fund, schools will obtain interest at the same rate the District receives. The following are procedures to invest and withdraw funds:
- 10.2.1.** Create an investment account within the school accounting system if one isn't already created. This account will be an asset account and the account the investment check is coded to.
- 10.2.2.** Send a school check payable to Nebo School District for the amount of the investment to the District Finance Department with instructions to deposit in the investment account.
- 10.2.3.** To withdraw funds, contact the District Finance Department. They will then complete a District Payment Request Form.
- 10.3.** Interest accrued will be paid to the school after the end of the fiscal year and as close to June 30 as practical.

11. SALES TAX

- 11.1.** Sales tax is a tax on the rental or retail sale of all tangible personal property, admissions and user fees, and certain services performed within Utah. The sales tax is collected from the purchaser and it is remitted by the vendor (or seller) to the Utah State Tax Commission. Utah law provides for a sales tax exemption on sales or rentals to a public school. To qualify as a sale made to a public school the purchase must be made with the school's funds. A purchase does not qualify for exemption as a purchase by a school if a school employee pays for the purchase with personal funds, even if the school reimburses the school employee for the purchase.
- 11.2.** Many sales or rentals from a public school and admissions or user fees are taxable. The school must collect tax on its taxable sales or rentals of tangible personal property to students or to the public. The following are considered taxable transactions:
- 11.2.1.** Sales of yearbooks, student directories, atlases, day planners, etc.
- 11.2.2.** Sales of items prepared or produced or manufactured by the students for sale to other students or the public.
- 11.2.3.** Non-educational items sold at the bookstore (i.e., candy, calculators, t-shirts, drinks, items to promote school spirit, etc.).
- 11.2.4.** Sales of community education class supplies or rental of school equipment.
- 11.2.5.** Sales from vending machines if the money collected is used for faculty and staff expenditures.
- 11.2.6.** Sales from concession stands unless –the money collected is used exclusively for student expenditures. If the concession stand is operated by an outside vendor that vendor is responsible for reporting and remitting the tax on the sales.
- ~~11.2.6.~~11.2.7.** Admissions to athletic events, school dances, school plays or other school-related activities, if amounts paid or charged by the school for admission to school-related activities are passed through to a person other than a school

or a nonprofit organization authorized by the School Board, or if amounts paid or charged are passed through to a person who is required to collect sales use tax under current law.

~~11.2.7.~~**11.2.8.** Any amount~~fee~~ charged to students which is not fee-waiver eligible.

- 11.3.** Many sales or rentals from a public school and admissions or user fees are non-taxable. The following are considered non-taxable transactions:
- 11.3.1.** Sales of textbooks.
 - 11.3.2.** Sales of uniforms (i.e., cheerleader, drill team, choir, band, athletic team, clothing specifically required for a class, etc.).
 - 11.3.3.** Sales of school supplies (i.e., notebooks, pencils, paper, rulers, etc.)
 - 11.3.4.** Charges for photocopies.
 - 11.3.5.** Charges for participation fees and lab fees.
 - 11.3.6.** Fees for clinics.
 - 11.3.7.** Fines.
 - 11.3.8.** Charges for advertisements in school publications.
 - 11.3.9.** Sales of parking permits.
 - 11.3.10.** Fees for class changes.
 - 11.3.11.** Sales of coupon books or discount cards.
 - 11.3.12.** Admissions to athletic events, school dances, school plays or other school related activities if amounts paid or charged by the school for admission to a school-related activity are passed through to a school or a nonprofit organization or association authorized by the School Board.
 - 11.3.13.** Charges to parents for use of the school operated nursery or preschool.
 - 11.3.14.** Sales from class stores where the sale of items is intended to provide learning experiences for students (i.e., elementary student council stores).
 - 11.3.15.** Sales of tangible items to students where the vendor is responsible for collecting all money and paying all applicable taxes, (i.e., school pictures, book fairs).
 - 11.3.16.** Sales from vending machines if the money collected is used exclusively for student expenditures (i.e., school supplies, field trips, assemblies, etc.). If the vending machine is operated by an outside vendor who pays the school a commission or fee for the privilege of placing the machine in the school, that vendor is responsible for reporting and remitting the tax on the vending machine sales.
 - 11.3.17.** Any fee charged to students that is fee-waiver eligible.
 - 11.3.18.** Fundraising sales if the purpose of raising the funds is to purchase school equipment or materials or to provide transportation. The fundraising activity must be part of an officially sanctioned school activity and raised funds may not be used to directly or indirectly compensate an individual school or District

employee by direct payment, commission, or payment in kind. The funds must also be deposited in a dedicated account which is controlled by the school or District.

- 11.4. High schools will obtain and use their own tax exemption number and the [school](#) finance secretary will file the quarterly sales tax form for the school.
- 11.5. Junior high and elementary schools will use the District's tax exemption number and the District Finance Department will file the quarterly sales tax form. Schools using the District's tax exemption number should list the amount of taxable sales and tax collected on the monthly financial report and forward the tax collected to the District monthly.
- 11.6. Those making tax-exempt purchases should provide the vendor with a Form TC-721G to evidence the tax-exempt status.

12. ASSET INVENTORY

Schools are expected to adhere to Nebo School District Policy DID, *Asset Inventory*, which includes a requirement to maintain a complete and accurate listing of all assets and to safeguard those assets.

13. INTERNAL AUDIT

- 13.1. An internal audit is a process designed to insure financial policies and procedures are being followed in the District.
- 13.2. An internal audit will be completed at each school at least every thirty six (36) months by the District Internal Auditor.
- 13.3. An audit will consist of examining a sample of transactions and activities for compliance and accuracy. An audit will also consist of discussions with key personnel concerning knowledge of policies and proper procedures, overall administration attitudes toward policies and procedures, and any other issues deemed appropriate.
- 13.4. At the conclusion of an internal audit, the District Internal Auditor will discuss deficiencies and suggestions for improvement with the [school](#) finance secretary and / or principal and others as deemed appropriate by the District Internal Auditor.
- 13.5. A report of audit findings will be given to the Superintendent, the appropriate director, and the District ~~Finance~~/Audit Committee. The director will be encouraged to discuss the findings with the principal and [school](#) finance secretary.

14. DISTRICT AUDIT COMMITTEE

- 14.1. The District Audit Committee shall include the following:
 - 14.1.1. Three (3) members of the Board of Education,
 - 14.1.2. Other non-District employees as deemed necessary.
- 14.2. The District Audit Committee has the following responsibilities:
 - 14.2.1. Ensuring that management properly develops and adheres to a sound system of internal controls consistent with the requirements of UTAH ADMIN. CODE, Section R277-113-5;
 - 14.2.2. Receiving a report of the risk assessment process undertaken by management in developing the system of internal controls;

- 14.2.3. Developing a process to review financial information, financial statements, and District and school records on a regular basis;
- 14.2.4. Ensuring that management conducts a competitive RFP process to hire external auditors and other professional services and making a recommendation to the Board of Education on the results of the RFP process consistent with the Utah Procurement Code;
- 14.2.5. Receiving communication from or meeting with the external and internal auditors and receiving a direct report of the audit findings, exceptions, and other matters noted by the auditors;
- 14.2.6. Reporting the annual audit reports and findings or other matters communicated by the external auditor or other regulatory bodies to the Board of Education in a public meeting;
- 14.2.7. Ensuring that matters reported by external audits, internal audits, or other regulatory bodies are resolved in a timely manner.

15. DOCUMENT RETENTION

- 15.1. Document retention will follow the guidelines set forth by the Utah State Archives. Some of the most applicable retention requirements related to school accounting as of the date of this policy are as follows:
 - 15.1.1. Accounts payable records used to pay bills including copies of checks, invoices, purchase orders, and receiving reports should be kept for four (4) years plus the current year.
 - 15.1.2. Bank statements and reconciliation reports should be kept for four (4) years plus the current year. If canceled checks are combined with bank statements, bank statements and reconciliation reports should be kept for seven (7) years plus the current year.
 - 15.1.3. Canceled checks should be kept for seven (7) years plus the current year.
 - 15.1.4. Deposit slips should be kept for four (4) years plus the current year.
 - 15.1.5. Receipt copies should be kept for four (4) years plus the current year.
 - 15.1.6. Monthly financial reports that are sent by the school finance secretary to the District Internal Auditor should be kept for four (4) years plus the current year.
 - 15.1.7. Check registers should be kept for seven (7) years plus the current year.
 - 15.1.8. Authorization for the use of school facilities forms should be destroyed after two (2) years.
 - 15.1.9. Accident reports pertaining to visitors or minor student injuries should be destroyed after seven (7) years. Those involving major student injuries should be kept indefinitely.
 - 15.1.10. School historical files which include yearbooks, scrapbooks, pictures, films, and lists of students selected for special recognition and achievements should be kept indefinitely.
 - 15.1.11. General ledgers, which consist of summaries of receipts, disbursements, and journal entries, should be retained for ten (10) years. These summary documents

do not need to be printed provided they can be accessed in the accounting software upon demand.

16. UNCLAIMED PROPERTY

- 16.1.** The Utah Unclaimed Property Act, UTAH CODE ANN. § 67-4a-101 through 902, requires businesses and others to review their records each year to determine whether they hold funds, securities, or other properties that have been unclaimed for the required dormancy period, and to make an annual report of their findings. Items to report include the following:
- 16.1.1.** Unclaimed property or a check that has a value of \$50 or more and the holder's records do not disclose the address to be inaccurate.
 - 16.1.2.** Unclaimed property or a check that has the value of under \$25, and amounts over \$25 where the identity of the owner is unknown. These items may be added together and the single aggregate total reported.
- 16.2.** The District Accounting Specialist will file the annual District-wide report and ensure applicable funds are submitted to the State by November 1 of each year.
- 16.3.** Finance secretaries will provide the District Accounting Specialist with a list of all unclaimed property by September 1 of each year along with a payment to the District for the total reported. The listing should include items reportable as of the preceding June 30 minus one year. For example, the report due November 1, 2010 included all unclaimed property through June 30, 2009. The listing should include the following:
- 16.3.1.** The name of the vendor for the unclaimed check.
 - 16.3.2.** The address of the vendor for the unclaimed check.
 - 16.3.3.** Unclaimed checks under \$25, and amounts over \$25 where the identity of the owner is unknown will be reported as a single total and the word "aggregate" will be typed by the entries.
- 16.4.** Finance secretaries will provide written notice to the apparent owner of the unclaimed property not before 120 days, but at least 60 days before the November 1 filing deadline. The District Accounting Specialist should be contacted for more information concerning requirements of notice.
- 16.5.** To lessen unclaimed property, financial secretaries should review outstanding check reports and if a check has not cleared the bank within two months of issuance contact the vendor to determine why the check has not been presented to the bank for payment. If the outstanding check is in error in any way (i.e., not due to vendor, duplicate payment, etc.) it may be voided and not reported as unclaimed property.

17. OTHER

- 17.1.** Principals and finance secretaries will receive training related to accounting procedures, policies, and accounting software by the District Finance Department.
- 17.2.** Principals are encouraged to review both school and District accounts frequently and at least monthly.
- 17.3.** Principals are expected to insure all District accounts for which they are responsible are not in a deficit balance at any time during the year or are quickly rectified. At a minimum, all accounts must be in a positive position or brought to zero by fiscal year end. It is recommended that principals annually perform an end-of-year review of their District accounts with the District Accounting Specialist.

- 17.4. Food service clerks will attempt to collect on all delinquent student food service accounts. ~~If s~~Schools ~~allowed the delinquency they~~ will cover any amounts uncollectible.
- 17.5. Unissued school checks will be kept secure.
- 17.6. Student lists, whether written or simply memorized will **not** be issued or used to generate customers for summer coaching camps, trips, sales of merchandise, etc.

EXHIBITS

None

REFERENCES

State Money Management Act, UTAH CODE ANN., Section 51-7-1 et seq.
Unclaimed Property Act, UTAH CODE ANN., Section 67-4a-101 et seq.
Utah Procurement Code, UTAH CODE ANN., Section 63G-6a-101 et seq.
UTAH ADMIN. CODE, Section R628-2 et seq.
Nebo School District Policy DID, *Asset Inventory*
Nebo School District Policy DJB, *Purchasing*
Nebo School District Policy DLC, *Personnel Travel*
Nebo School District Policy KA, *School Facility Use*
Nebo School District Policy KABA, *Donations*
Nebo School District Policy KAC, *School Fundraising Activities*
Nebo School District Policy KACA, *School Advertising Restrictions*
Nebo School District Administrative Directive 3.1, *Gift Card Accounting Procedures*
Nebo School District Administrative Directive 3.2, *Purchasing Card Procedures*

FORMS

Sample School Payment Request Form
Sample School Purchase Order Request Form

HISTORY

[Revised 11 March 2020 –procedural changes throughout.](#)
[Revised 13 August 2014 – revised name, composition, and function of District Audit Committee.](#)
[Revised 11 June 2014 – modified provisions related to receipts; modified nominal student cash prizes; added references and citations; modified internal audit procedures.](#)
[Adopted 11 December 2013.](#)

BOARD MOTION

I make the motion to adopt the following Board Resolutions:

BOARD RESOLUTIONS

RESOLVED that, after due consideration, the Board of Education of Nebo School District hereby approves the school boundary changes referenced in the “Payson Area Elementary Boundary Map,” “Salem Area Elementary Boundary Map,” and “Spanish Fork Area Elementary Boundary Map,” as presented by Assistant Superintendent, Scott Wilson, and attached hereto, which adjusts and establishes the boundaries for the following schools in the Spanish Fork, Salem, and Payson, Utah area, beginning the 2020-2021 school year:

Canyon Elementary School	Park View Elementary School
Foothills Elementary School	Rees Elementary School
Larsen Elementary School	Riverview Elementary School
Maple Ridge Elementary School	Spanish Oaks Elementary School
Mt. Loafer Elementary School	Spring Lake Elementary School
Park Elementary School	Taylor Elementary School

FURTHER RESOLVED that, after due consideration, the Board of Education of Nebo School District hereby approves the school boundary changes referenced in the “Secondary Boundaries for Payson and Salem” map as presented by Assistant Superintendent, Scott Wilson, and attached hereto, which adjusts and establishes the same school boundary for Mt. Nebo Middle School, Payson Junior High School, and Payson High School; and adjusts and establishes the same school boundary for Valley View Middle School, Salem Junior High School, and Salem Hills High School, beginning the 2020-2021 school year.

RESOLVED FURTHER that fourth and fifth grade students who are currently enrolled during this 2019-2020 school year and who are personally affected by these new boundary changes have the option to remain enrolled at their current elementary school during the 2020-2021 school year.

**– SEE ATTACHED MAPS –
PAYSON AREA ELEMENTARY BOUNDARY MAP
SALEM AREA ELEMENTARY BOUNDARY MAP
SPANISH FORK AREA ELEMENTARY BOUNDARY MAP
SECONDARY BOUNDARIES FOR PAYSON AND SALEM**

Approved: 12 February 2020

2020-2021 ELEMENTARY BOUNDARY DESCRIPTIONS

APPLE VALLEY ELEMENTARY

Beginning at I-15 and Main Street (US 6) in Santaquin, north along I-15 to the Strawberry Highline Canal Road. Then west along Highline Canal Road to 5950 West, then north to the railroad, then west along the railroad to SR 141, then south on a line to approximately 13000 South, then west to the west property line of homes on 6570 West, then south along the west property lines to approximately 850 North, then west to the Genola City boundary, then south on a line to Santaquin Main St., then east on Santaquin Main St. (HWY 6) to the beginning at I-15 and Main St.

ART CITY ELEMENTARY

Beginning at 400 East and 1150 North in Springville, east along the north property lines of homes on 1150 North to the mountain, then south and east along the mountain to East 400 South, then west on 400 south to 1300 East, north to Canyon Ave, then north and west along Canyon Ave to the north property line of homes on 100 South, west to 900 East, then north to Center Street, then west on Center Street to 400 East, then north to 1150 North.

BARNETT ELEMENTARY

Beginning at Payson Main Street on 100 North (Highway 6), north on Payson Main Street to I-15, northeast to approximately 9000 South, then east to 1750 West (also 2200 West), then south to Arrowhead Trail. Then east to approximately 1900 West, Salem, then south to HWY 198, then east to 1700 West, Salem. Following 1700 West south to Salem Canal Road. West along Salem Canal Road to Goosenest Drive, continuing west from Goosenest Drive to meet with Strawberry canal, west along strawberry canal to 500 South in Payson. Turning north on 600 East to 100 North, then west again on 100 north to the beginning at 100 North and Main Street in Payson.

BROCKBANK ELEMENTARY

Beginning at 100 South and Main Street in Spanish Fork, going west on 100 South to I-15, then south on I-15 to 9200 South, then west to 3200 West, then north to the railroad, then west to 4500 West, then north to 8400 South, then west to 4850 West, then on a diagonal to the corner of 5600 West and 7300 South, then west to Utah Lake, north along the east lake shore to Dry Creek, following Dry Creek to the south to the border of the Outlook Apartment subdivision, then east to the west property line of 2277 W 700 S, then south to 900 South, then east to the property line of 940 S 2000 West, then south to the north property line of 2987 N 350 East, then east to I-15, then south on I-15 to Spanish Fork Main Street, then south to the beginning at 100 South and Main Street in Spanish Fork.

BROOKSIDE ELEMENTARY

Beginning at Center Street and 400 East, south to 800 South, east along 800 South which turns into 900 South, continue east on 900 South to 1350 East, north on 1350 East to Canyon Road, south and east along Canyon Road to 1700 East, then continue east on the back (south) property line of the homes on the south side of Canyon road east to 2900 East, north and west along the mountain, then on a line to 400 South. West on 400 South to 1300 East, then north to Canyon Avenue, then northwest on Canyon Avenue to the north property line of homes on the north side of 100 South, west to 900 East, then north to Center Street, then west to 400 East.

CANYON ELEMENTARY

Beginning at 820 East on Canyon Road, going east on Canyon Road to 1700 East, then south to the crest of the hill, then west to 1050 South (Skylark Dr.), then south to the north property boundary of homes facing 8800 South, then west along the north property lines of homes facing 8800 South to Southfield Road, continuing west to Woodland Hills Drive, then west to SR 198. North along SR 198 to 300 South, Spanish Fork. Then east to the beginning at 820 East on Canyon Road.

CHERRY CREEK ELEMENTARY

Beginning at 1150 North Mill Pond Drive (400 East) in Springville, south on 400 East to HWY 89, then north and west on HWY 89 to Main Street, north on Main Street to 700 North, west along the north property line of parcels on 600 North and 100 West, continuing west along the north property line of homes facing 550 North, west to 700 North, west on 700 North to Hobble Creek River, continuing west along the river to I-15, then north on I-15 to 1400 North, then west to the Nebo School District boundary, following Nebo School District Boundary north to Springville Main Street, then north to Provo City Boundary, then east to the mountain and south to the north of the property line of homes on 1150 North, then west to Mill Pond Dr. (400 East) in Springville.

EAST MEADOWS ELEMENTARY

Beginning at 2550 East and Canyon Road, south along the west property line of 2600 East to 1550 South, then west to 2300 East, then south to the crest of the hill, then west to 1700 East, then north along 1700 East to Canyon Road, then east along Canyon Road to 2550 East.

FOOTHILLS ELEMENTARY

Beginning at 100 East and Salem Canal Road in Salem, east to Woodland Hills Drive, continuing east along 9800 South to the mountain. South along the mountain to include all of Woodland Hills, then west and north to the northwest edge of Gladstan golf course. Then east to the west property line of homes facing Elk Ridge Drive, then north to Sunbrook Drive, then east along the north property line of homes facing Oakridge Drive, to Salem Hills Drive. Then south to Hudson Drive, then east to the west property line of homes facing Loafer Canyon Road, then south to Park Drive, continuing south to Loafer Canyon Road. Then south from Park Drive and Loafer Canyon Road to approximately 700 South. Then east approximately 360 feet, then north along the east property lines of home facing Loafer Canyon Road to 11200 South. Continuing north along the east property lines of homes facing 10800 South to the Highline Canal. West at the canal to approximately 130 East, Salem, then north to 820 South, then west to the west property line of homes facing 100 East, then north along the west property line of homes facing 100 North to Salem Canal Road. Then east to the beginning at 100 East and Salem Canal Road in Salem.

GOSHEN ELEMENTARY

Beginning at the southern-most end of Santaquin City boundary and the Nebo School District border, south, west, then north to the west side of Utah Lake to include Mosida, continuing to follow the Nebo School District boundary around the south shore of Utah Lake and along the southeast shoreline to approximately 7300 South, then east to the west base of West Mountain, then south along the base of the mountain to SR 141 and the railroad. Continuing south to

approximately 13000 South, then west to the west property line of homes on 6570 West, then south along the west property lines to approximately 850 North, then west to the Genola City boundary then south and west along the Santaquin City boundary to the beginning at the edge of Utah County.

HOBBLE CREEK ELEMENTARY

Beginning at the East Mapleton Bench at 400 North in Mapleton, west to Mapleton Main Street, then north to 1200 North, then west to the west property line of 800 West, north to 1600 North, then north along 800 West to 2000 North, then east to 700 West, continuing east along the north property line of homes facing 2000 North to 1700 East. North at 1700 East to the south property lines of homes facing Canyon Road, then east following the south property lines of homes facing Canyon Road to 2900 East, then north to include those living in Hobble Creek Canyon, south along the Mapleton Bench to 400 North in Mapleton.

LARSEN ELEMENTARY

Beginning at 900 East on Canyon Road, north to 400 North, then east to HWY 6, then southeast to 2350 East, then south to Canyon Road, then west on Canyon Road to the beginning at 900 East on Canyon Road.

MAPLE RIDGE ELEMENTARY

From 800 North and 1600 West, Mapleton, south to 1600 South, then east to the mountain, then south and west to HWY 6, then north along HWY 6 to 1800 East, then north to 400 North, Spanish Fork. Then east to the railroad, then north to the south property lines of homes facing Stetson Drive, then east to the west property lines of homes facing Cimmaron Drive, then south to the south property line of homes facing Santa Fe Drive, then east to the east property line of homes facing Dalton Drive, then north and east to the east property line of homes facing Goodnight Drive, then north to the south property line of homes facing 2200 South, then east to 800 North, continuing north to the beginning at 800 North and 1600 West, Mapleton.

MAPLETON ELEMENTARY

Beginning at the East Mapleton Bench at 400 North going west to Mapleton Main Street. Then north to 1200 North, then west to the west property line of homes on 800 West, then north to 1600 North, then north along 800 West to the north property line of homes on 2000 North, then west along the Springville/Mapleton city border to Highway 89, then south along Highway 89 to 1600 South, then east on 1600 South to the Mapleton Bench.

MEADOW BROOK ELEMENTARY

Beginning at Main Street and 400 South in Springville, south along SR 51 to 1600 South, then west along 1600 South to 250 West, then south and west staying on the west side of SR 51 to 1600 North in Spanish Fork, west along the north property lines of homes facing 1600 North to 1450 East, then north along the east side of Canyon Creek Parkway to 2700 North (1600 South, Springville), then west and south along the west side of Canyon Creek Parkway to Williams Lane. West on Williams Lane to I-15, then north to 1300 South, then north to include properties facing 2000 West to 900 South, then west to 3450 North, then north to the south property line of buildings facing 700 South, then west to include the Outlook Apartments and north to 400 South (also 4000 South). Then east on 400 South to the beginning at Main Street and 400 South in Springville.

MT. LOAFER ELEMENTARY

Beginning at Goosenest Drive and Salem Canal Road in Payson, east along Salem Canal Road to 1700 West, north to approximately 600 South (Salem), then east along a line to 300 West, then south to approximately 650 South, then east to 160 West, then south to Salem Canal Road, then east to the west property line of homes on the west side of 100 East, then south along the west property line of 100 East to 820 South, then east to 140 East, then south on 130 East to the west boundary of Salem Cemetery, continuing south to Highline Canal, then south along the east property lines of homes facing Loafer Canyon Road to approximately 700 South. Then west to Loafer Canyon Road, then north to Park Drive, then north along the west property line of homes facing Loafer Canyon Road to approximately 500 North, then west to Salem Hill Drive, then north along Salem Hills Drive to Goosenest Drive. West following the north property lines of homes facing Oakridge Drive to Sunbrook Drive and Elk Ridge Drive, then south along the west property line of homes facing Elk Ridge Drive to the north end of Gladstan Golf Course. Then west to the west boundary of Gladstan Golf Course, continuing straight west to the mountain. Then north to Highline Canal Road to include homes with access on Goosenest Drive. From Highline Canal Road east to the beginning at Goosenest Drive and Salem Canal Road in Payson.

ORCHARD HILLS ELEMENTARY

Beginning at I-15 and Main Street (US 6) in Santaquin, north on I-15 to Strawberry Highline Canal, then east to the mountain and south to include Santaquin Canyon, west to the Utah County border, following the Utah County border north to I-15, then north on I-15 to Main St.

PARK ELEMENTARY

Beginning at 300 South and Main Street in Spanish Fork, north to I-15, north in I-15 to HWY 6, then south along HWY 6 to 800 North (Expressway Lane), west on 800 North to 800 East, then south to 400 North, then east to 900 East, then south to Canyon Road, then west on Canyon Road to the beginning at 300 South and Main Street in Spanish Fork.

PARK VIEW ELEMENTARY

Beginning at 100 North (Highway 6) and 100 West, going south on Highway 6 to 1100 South, then southeast along the east and north property lines of homes facing 520 West, 1240 South, and 260 West to 1400 South, east on 1400 South to Main Street. South on Main Street to 1450 South, then east to the Highline Canal (between 1455 S 30 E and 1443 S 30 E). South along the canal to the south property line of 44 East 1600 South, then east to the mountain, continuing south and east to include the west side of Payson Canyon Road to the Utah County line, then east and north to include the east side of Payson Canyon Road, back down the Canyon to Strawberry Highline Canal and 500 South, Payson. West from the canal to 600 East and 500 South, then north along 600 East to 100 North, then west to the beginning at 100 North and 100 West.

REES ELEMENTARY

Beginning at 800 East and 400 North in Spanish Fork, going north to 800 North, then east to HWY 6, then north on HWY 6 to I-15, then north to Williams Lane, then northeast on Williams Lane to Chappel Drive, then north staying west of Canyon Creek Parkway to 1600 South,

Springville (2700 N, Spanish Fork). Then east to the east side of Canyon Creek Parkway, then south staying east of Canyon Creek Parkway to the north property line of homes facing 1600 North, then east to SR 51. Continuing east along the northeast property lines of homes facing 1540 North to include all homes facing Rickshaw Ln to the north property line of homes facing 1260 North, Spanish Fork. Then east to the railroad, south to 400 North (1600 South, Mapleton), then west along 400 North to the beginning at 800 East and 400 North in Spanish Fork.

RIVERVIEW ELEMENTARY

From the intersection of 100 South and Main Street in Spanish Fork, south to Woodland Hills Drive, continuing west and north on Woodland Hills Drive to the north property line of homes facing Snowy Egret Drive, then west to Arrowhead Trail, then north to SR 164 (2000 North), then west on SR 164 to I-15, then north on I-15 to 100 South (6800 South), Spanish Fork, then east to the beginning at 100 South and Main Street in Spanish Fork.

SAGE CREEK ELEMENTARY

Beginning at the intersection of 400 East and Highway 89, north to 800 South, east along 800 South which turns into 900 South, to 1350 East, north to Canyon Road, then east to 1700 East, then south on 1700 East to the north property line of homes facing 200 North, then west to 700 West, then south to 2000 North, then west along the north property line of homes facing 2000 North to 700 East, then south to 200 North, continuing south along the west property lines of homes facing 1600 West, then west to include homes facing 1650 West, then south to 1600 South, Springville (1600 North, Mapleton), then west to US 89, then south on US 89 to 800 North (Mapleton). Then west and along the south property lines of homes facing Sweetwater Drive to the east property line of homes facing Goodnight Drive, then south and west along the east and south property lines of homes on Good Night Drive, 2525 South, and Santa Fe Drive. Then north on the west property lines of homes facing Cimmaron Drive and Stetson Drive, then west to the railroad. South along the railroad to approximately 1270 North, Spanish Fork. Then west and north to SR 51 and 1600 North in Spanish Fork. Then north along the west property line of homes facing SR 51 to 1600 South, Springville. Then east to SR 51, the north to the junction of SR 51 and US 89 in Springville, then south on US 89 to the beginning at 400 East and Highway 89.

SALEM ELEMENTARY

Beginning at the intersection of Highway 198 and 1700 West, Payson, going south to 600 South, then east along a line to 300 West, then south to 650 South, then east to 160 West then south to Salem Canal Road, then east along Salem Canal Road to Woodland Hills Drive, continuing east on 9800 South to include homes on both sides of 9650 South, then north at the west property line of homes facing High Oak View Drive to 9600 South, then east to the mountain and north to 8800 South, then north to the Spanish Fork River, then west along the River to 1100 E, then west along the north property line of homes facing 8800 S to Southfield Road, then west to Woodland Hills Drive, then west along Woodland Hills Dr to the north property lines of homes facing Snowy Egret Drive, then west to Arrowhead Trail, then north to HWY 164 (2000 North), then west to I-15, then south to approximately 9000 South, then east to 2200 West, Payson (1750 West, Salem), then south to Arrowhead Trail, then east and south back to the beginning at the intersection of Highway 198 and 1700 West, including all homes on Christensen Road.

SANTAQUIN ELEMENTARY

Beginning at I-15 and Main Street in Santaquin, west along Main Street (US 6) to the Genola City boundary, then south on a line to approximately 300 North, then south and west to approximately Main Street, then west and south to include the Summit Ridge Community to the southern border of Nebo School District. Then east along the Nebo School District boundary to I-15, then north on I-15 to the beginning at I-15 and Main Street in Santaquin.

SIERRA BONITA ELEMENTARY

Beginning at the intersection of 400 North and US 6 in Spanish Fork, east along 400 North to Spanish Fork Parkway (2550 East), south to HWY 6, then north along HWY 6 to 400 North.

SPANISH OAKS ELEMENTARY

Beginning at 2300 East on the crest of the hill, north to the north property line of homes facing 1580 South, then east to the west property line of homes facing 2600 East, then north along the west property line of 2600 East to Canyon Road. East along Canyon Rd. to 2350 East, then north to HWY 6. Southeast on HWY 6 to approximately 8800 South, then east to the mountain, and north on a line to approximately 1600 South in Mapleton, then east to the Utah County border, following the Utah County border south and eventually west to approximately 4.2 miles west of HWY 89, then north, keeping west of Woodland Hills and Salem to the east property line of 1409 E Powerhouse Road, then north to the Spanish Fork River, then west along Spanish Fork River to 1100 East, then north to River Bottoms Road, then east to the beginning at 2300 East on the crest of the hill.

SPRING LAKE ELEMENTARY

Beginning at Highway 6 and 1100 South, traveling south on Highway 6 to 1400 South, then west to I-15, then south to the Strawberry Canal, then east to the mountain, then north, staying to the west of Payson Canyon Road to approximately 1690 South. Then west to Strawberry Canal Rd, then north along Strawberry Canal Road to 1450 South, then west to 1450 South (going between 1455 S 30 E and 1443 S 30 E), then west on 1450 South to Main Street, then north on Main Street to 1400 South, then west to the east property lines of homes facing 260 West, then north to the south property lines of homes facing 1200 South, then west along the north property lines of homes facing 1240 South, to the east property lines of homes facing 520 West, then north to the beginning at Highway 6 and 1100 South.

TAYLOR ELEMENTARY

Beginning at Payson Main Street on 100 North (Highway 6), north on Main Street to I-15, then north to approximately 9100 South, then west on a line back to Main St, then north to the intersection of Main St and Dixon Rd, then on a line west to 4500 West, then north to 8400 South, west along 8400 South to 4800 West, then north and west to the intersection of 7300 South and 5600 West. West to the base of the mountain, then south to the intersection of SR 141 and Strawberry Canal Road, then east to 5950 West in Santaquin, then south to Strawberry Highline Canal, along the canal to I-15, then north on I-15 to 200 South (Payson), then east to 100 West, then north to 100 north, and east to the beginning at 100 North and Main St.

WESTSIDE ELEMENTARY

Beginning on Main Street and 700 North, west along the north property line of parcels on 600

North and 100 West, continuing west along the north property line of homes facing 550 North, west to 700 North, west on 700 North to Hobble Creek, continuing west along the river to I-15, then north on I-15 to 1400 North, then west to the Nebo School District boundary, following Nebo School District Boundary south to Dry Creek, then south to 4000 South, then east on 4000 south, which turns into 3900 South and eventually 400 South, continuing east to Main Street, then north to the beginning at 700 North and Main Street.

WILSON ELEMENTARY

Beginning at 200 South and 100 West in Payson, going west on 200 South to I-15, south along I-15 to 1400 South, east to Highway 6, north along Highway 6 to the beginning at 200 South and 100 West.

PURCHASE AND SALE AGREEMENT

[PN -]

This PURCHASE AND SALE AGREEMENT (this “**Agreement**”) is made as of this ____ day of February, 2020 (the “**Effective Date**”), by and between THE CHURCH OF JESUS CHRIST OF LATTER-DAY SAINTS, a Utah corporation sole, formerly known as Corporation of the Presiding Bishop of The Church of Jesus Christ of Latter-day Saints (“**Seller**”), and BOARD OF EDUCATION OF NEBO SCHOOL DISTRICT, a body corporate and politic of the State of Utah (“**Purchaser**”). Seller and Purchaser are sometimes referred to herein collectively as the “**Parties**” and individually as a “**Party**.”

RECITALS

A. Seller is the owner of approximately 0.88 acres of real property located in Spanish Fork, Utah, more commonly known as Parcel No. 25:020:0012, and more particularly described on Exhibit A (the “**Real Property**”), attached hereto and incorporated herein by this reference.

B. Purchaser desires to acquire the Property (as defined herein) from Seller in order to facilitate the relocation and construction of an athletic stadium and other improvements related to the rebuilding of Spanish Fork High School.

C. Seller is willing to convey the Property to Purchaser in accordance with the terms and conditions set forth in this Agreement.

TERMS AND CONDITIONS

NOW, THEREFORE, in consideration of the mutual covenants herein contained, and other good and valuable consideration, the receipt and adequacy of which are hereby acknowledged, the Parties agree as follows:

ARTICLE 1

PURCHASE AND SALE OF THE PROPERTY

Section 1.1 **Purchase.** Seller agrees to sell, convey, and assign to Purchaser, and Purchaser agrees to purchase from Seller, the Property (as defined in Section 1.4) subject to and upon the conditions set forth in this Agreement.

Section 1.2 **Purchase Price.** The total purchase price for the Property shall be One Million Six Hundred Thirty-Five Thousand and No/100 Dollars (\$1,635,000.00) (the “**Purchase Price**”).

Section 1.3 **Earnest Money Deposit.** Within five (5) business days after the Effective Date, Purchaser shall make a deposit in the amount of Five Hundred Thousand and No/100 Dollars (\$500,000.00) (the “**Deposit**”) with Old Republic National Title Insurance Company, Attn: Hillary Morgan, located at 898 North 1200 West, Orem, Utah 84057; phone (801) 735-7700 (the “**Title Company**”), which deposit shall be deposited in an FDIC insured, interest bearing account. The Deposit, including any interest accrued thereon, will be applied towards the Purchase Price at Closing (as defined below). The Deposit shall only be refundable to Purchaser if Purchaser sends a Termination Notice before the lapse of the Due Diligence Review Period. Following the lapse of the Due Diligence Review Period, the Deposit shall be nonrefundable to Purchaser, except in the event that Seller defaults and fails to close.

Section 1.4 **Property.** Subject to the terms and conditions of this Agreement, Seller agrees to sell, convey, and assign to Purchaser, and Purchaser agrees to purchase from Seller, the Real Property and

all improvements, including, but not limited to, the building constructed thereon, personal property, and other appurtenances used in connection with the beneficial operation, use, and enjoyment of the same (collectively, the “**Property**”).

ARTICLE 2 INVESTIGATION OF THE PROPERTY

Section 2.1 Title Inspection and Due Diligence Review. Within seven (7) business days after the Effective Date, Seller shall provide Purchaser with a Commitment for Title Insurance issued by the Title Company. Purchaser shall have the right for a thirty (30) day period commencing on the Effective Date (the “**Due Diligence Review Period**”) to conduct inspection and testing of the Property. Seller grants to Purchaser, upon reasonable notice, a nonexclusive, revocable right and license to enter upon the Property, at Purchaser’s sole risk and hazard, to review and approve any investigations, test, reports, analyses, studies, or other matters deemed necessary, prudent, or desirable in determining the condition and/or fitness of the Property. Purchaser hereby agrees to indemnify and hold Seller harmless from any losses, costs, expenses, damages, causes of action, liens, and liabilities (including, without limitation, reasonable attorneys’ fees and costs) which arising out of Purchaser’s or its employees’, contractors’, subcontractors’, servants’, and invitees’ (collectively, “**Purchaser’s Agents**”) entry onto the Property. Purchaser shall restore the Property to the same or better condition that existed immediately prior to entry onto the Property by Purchaser and/or Purchaser’s Agents.

Section 2.2 Purchaser’s Termination Right. If upon review of the title commitment or inspection of the Property Purchaser determines that the Property is unacceptable for any reason, Purchaser may terminate this Agreement upon delivering written notice to Seller prior to the end of the Due Diligence Review Period (“**Termination Notice**”). Upon Purchaser’s delivery of a Termination Notice to Seller, this Agreement shall be deemed terminated (except for any provisions that expressly survive termination), and Purchaser shall receive a refund of the Deposit.

Section 2.3 Entitlements. During the Due Diligence Review Period, Purchaser, at its sole cost and expense, may pursue obtaining any entitlements necessary to allow Purchaser to use the Property for its intended use. Seller agrees to cooperate and use commercially reasonable efforts to support Purchaser in obtaining any such entitlements, including executing such documents as necessary in conjunction therewith; provided, however, Seller does not incur any cost associate with the same.

Section 2.4 Condition of the Property. Except for those items expressly set forth in Section 3.1 below, Purchaser hereby acknowledges and agrees that it accepts the Property in its “AS IS,” “WHERE IS” condition, without warranties, either express or implied, “WITH ALL FAULTS,” including, but not limited to, both latent and patent defects, and the existence of hazardous materials, if any. Purchaser hereby waives all warranties, express or implied, regarding the title, condition, and use of the Property, including, but not limited to, any warranty of merchantability or fitness for a particular purpose.

ARTICLE 3 REPRESENTATIONS AND WARRANTIES

Section 3.1 Seller’s Representations and Warranties.

(a) **Organizational Authority.** Seller (i) is duly organized, is validly existing, and is in good standing under the laws of the state of Utah, and (ii) has all necessary power and authority to consummate all of the transactions contemplated in this Agreement.

(b) Condemnation and Litigation. Seller has no actual knowledge of any pending or threatened condemnation proceeding against all or any portion of the Property, and Seller has received no written notice of any pending or threatened litigation initiated against all or any portion of the Property or against Seller with respect to the Property.

(c) Parties in Possession. There are no parties in possession of the Property, and no party has been granted any licenses, leases, or other right relating to the use or possession of the Property.

(d) Foreign Person. Seller is not a “foreign person” as defined in Section 1445 of the Internal Revenue Code, as amended.

(e) Additional Agreements. There are no contracts or agreements relating to the Property which are not terminable with thirty (30) days prior written notice.

Any representation or warranty contained herein made to the actual knowledge of Seller shall mean the current actual knowledge of Trevor Daw, without personal liability or duty to inspect.

Section 3.2 Purchaser’s Representations and Warranties.

(a) Organization and Standing. Purchaser is duly formed, validly existing, and in good standing under the laws of the State of its formation. Purchaser has full power and authority to enter into and perform in accordance with the terms and conditions of this Agreement and all documents, instruments, and agreements entered into by Purchaser pursuant to this Agreement, and to carry out the transactions contemplated hereby and thereby. This Agreement has been executed, and such other documents, instruments, and agreements have been or will be executed, by a duly authorized representative of Purchaser.

(b) Binding Agreement. Upon Purchaser’s execution of this Agreement, this Agreement shall be binding and enforceable against Purchaser in accordance with its terms, and upon Purchaser’s execution of the additional documents contemplated by this Agreement, they shall be binding and enforceable against Purchaser in accordance with their terms.

Section 3.3 Survival. The representations and warranties set forth in this Article 3 shall survive the Closing (as defined herein) or earlier termination of this Agreement for a period of twelve (12) calendar months from and after the Closing Date (as defined herein).

ARTICLE 4 RISK OF LOSS

Section 4.1 Risk of Loss. The risk of loss with respect to the Property will be upon Seller until Closing.

Section 4.2 Condemnation. If all or any portion of the Property becomes the subject of a condemnation proceeding, Seller shall promptly notify Purchaser in writing of such proceedings, and Purchaser shall have the option to (i) terminate this Agreement with written notice to Seller, in which event the Deposit shall be returned to Purchaser, or (ii) elect not to terminate this Agreement, in which event this Agreement shall remain in full force and effect. If Purchaser does not terminate the Agreement, then (1) at Closing (a) Seller shall pay to Purchaser all condemnation awards or proceeds from any such proceedings or actions in lieu thereof received by Seller up to the date of Closing, except for awards for moving expenses and damages to personal property, which shall belong to Seller, (b) Seller shall assign to Purchaser in writing all of Seller’s right to any additional awards or proceeds with have not been received as of the date

of Closing, except for awards for moving expenses and damages to personal property, which shall belong to Seller, and (c) Seller shall assign to Purchaser in writing all of Seller's right to defend such proceedings or actions in lieu thereof, and (2) Purchaser shall take the Property subject to any such condemnation proceeding. As used herein, the phrase "becomes the subject of a condemnation proceeding" shall mean any notice or knowledge by Seller of any formal or informal condemnation, or threatened condemnation, by any governmental authority against any portion of the Property.

Section 4.3 Casualty. If the Property shall be damaged by any casualty or destruction of any kind prior to Closing such that Purchaser cannot use it for Purchaser's intended purpose, Seller shall promptly notify Purchaser in writing of such damage, and Purchaser shall have the option to (i) terminate this Agreement with written notice to Seller, in which event the Deposit shall be returned to Purchaser, or (ii) elect not to terminate this Agreement, in which event this Agreement shall remain in full force and effect. If Purchaser does not make any election within ten (10) business days after receipt of Seller's written notification of such damage, then Purchaser shall be deemed to have elected to not terminate this Agreement. If Purchaser does not terminate the Agreement (or is deemed not to have terminated this Agreement), then at Closing (a) Seller shall pay to Purchaser all insurance awards or proceeds from any such damage which has been received by Seller on or before the date of Closing, and (b) Seller shall assign to Purchaser in writing all of Seller's rights to any additional awards or proceeds and Purchaser shall take the Property subject to any such damage.

ARTICLE 5 CLOSING AND CONDITIONS TO CLOSING

Section 5.1 Closing. Subject to satisfaction of all of the conditions to Closing set forth in Section 7.5, the transaction shall close ("**Closing**") on or before January 4, 2021 (the "**Closing Date**"). Notwithstanding the foregoing, Purchaser shall not disrupt or otherwise interfere with the current operations of the Property until the Closing Date, but will be given access to the building upon notice to Seller to inspect the building in preparation for its demolition.

Section 5.2 Seller's Closing Documents. At or prior to Closing, Seller shall deposit into escrow originals or counterparts of the following documents (collectively, "**Seller's Closing Documents**"):

(a) **Deed.** A special warranty deed (the "**Deed**") in the form attached hereto as Exhibit B.

(b) **General Assignment and Bill of Sale.** A general assignment and bill of sale ("**Bill of Sale**"), executed by Seller.

(c) **FIRPTA Affidavit.** A non-foreign person affidavit, as required by Internal Revenue Code Section 1445(b)(2), executed by Seller.

(d) **Title Documents.** Such other documents as shall be reasonably required by the Title Company (including a title affidavit in a form sufficient to allow the issuance of an ALTA extended owner's policy of title insurance), in form and substance satisfactory to Purchaser or the Title Company, as applicable, as are necessary to place title to the Property in the condition required by this Agreement; provided, however, that the form of any title affidavit shall not obligate Seller beyond the provisions of this Agreement.

(e) **Closing Statement.** The closing statement setting forth the amounts paid by or on behalf of and/or credited to each of Purchaser and Seller pursuant to this Agreement (the "**Closing Statement**"), executed by Seller.

Section 5.3 Purchaser's Closing Documents. Prior to the Closing Date, Purchaser shall deposit the following amounts and counterparts to documents:

(a) Cash Balance. The amount, in in immediate, same-day U.S. federal funds, equal to the Purchase Price, plus or minus applicable prorations hereunder, minus the Deposit.

(b) Bill of Sale. The Bill of Sale executed by Purchaser.

(c) Purchaser's Closing Certificate. A certificate of Purchaser dated as of the Closing, certifying that the representations and warranties of Purchaser contained in Section 3.2 are true, complete and correct in all material respects as of the Closing.

(d) Closing Statement. The Closing Statement executed by Purchaser.

Section 5.4 Conditions to Closing.

(a) Seller's Conditions to Closing. Without limiting any of the rights of Seller elsewhere provided for in this Agreement, Seller's obligation to close with respect to conveyance of the Property under this Agreement shall be subject to and conditioned upon the fulfillment of the following conditions precedent:

(i) All of the documents and funds required to be delivered or paid by Purchaser to Seller at the Closing pursuant to the terms and conditions hereof shall have been delivered;

(ii) Purchaser shall have complied in all material respects with its obligations hereunder as of the Closing Date;

(iii) Each of Purchaser's representations and warranties shall be true and correct in all material respects as of the Closing Date, as if such representations and warranties were remade as of the Closing Date; and

(iv) There shall not be pending or threatened litigation against Purchaser which involves the Property and which, if determined adversely, would materially restrain the consummation of the transaction contemplated by this Agreement or declare illegal, invalid or nonbinding any of the covenants or obligations of the Purchaser.

In the event any of the conditions set forth in Section 5.4(a) are neither waived nor fulfilled, Seller (provided it is not in material default hereunder), may notify Purchaser in writing of such failure (which written notice shall detail such failure, as applicable), and if such failure remains uncured within five (5) business days after receipt of such written notice, Seller may (a) waive any of the foregoing conditions and proceed to Closing on the Closing Date, or (b) terminate this Agreement, and, if such failure constitutes a default by Purchaser, exercise any of its remedies under Section 6.1.

(b) Purchaser's Conditions to Closing. Without limiting any of the rights of Purchaser elsewhere provided for in this Agreement, Purchaser's obligation to close with respect to conveyance of the Property under this Agreement shall be subject to and conditioned upon the fulfillment of the following conditions precedent (but subject to the terms of such conditions set out below):

(i) All of the documents and funds required to be delivered or paid by Seller to Purchaser at the Closing pursuant to the terms and conditions hereof shall have been delivered;

(ii) Each of Seller's representations and warranties shall be true and correct in all material respects as of the Closing Date, as if such representations and warranties were remade as of the Closing Date;

(iii) Seller shall have complied in all material respects with its obligations hereunder as of the Closing Date; and

(iv) There shall not be pending or threatened litigation against Seller which involves the Property and which, if determined adversely, would materially restrain the consummation of the transaction contemplated by this Agreement or declare illegal, invalid, or nonbinding any of the covenants or obligations of the Seller.

In the event any of the conditions set forth in Section 5.4(b) are neither waived (or deemed waived) nor fulfilled, Purchaser (provided it is not in material default hereunder), may notify Seller in writing of such failure (which written notice shall detail such failure, as applicable), and if such failure remains uncured within five (5) business days after receipt of such written notice, Purchaser may (a) waive any of the foregoing conditions and proceed to Closing on the Closing Date, or (b) terminate this Agreement, and, if such failure constitutes a default by Seller, exercise any of its remedies under Section 6.2.

Section 5.5 Closing Costs and Prorations. Seller shall pay for the title policy for the Property (standard coverage only, meaning subject to the standard printed exceptions). Purchaser may obtain endorsements to, or extended coverage under the title policy at Purchaser's sole cost and expense. The Parties shall each bear and pay their own legal fees and costs. The Title Company shall prorate all county and ad valorem real property taxes and charges as of the Closing Date.

ARTICLE 6 DEFAULT AND REMEDIES

Section 6.1 Purchaser Default. In the event Purchaser defaults in any of its agreements, covenants, representations, warranties or other obligations under this Agreement ("**Purchaser's Default**"), Seller shall give Purchaser written notice of such default and thereafter Purchaser shall have ten (10) business days to cure such default (or such longer period if such is reasonably necessary in order to cure the default, not to exceed thirty (30) days, and then only if Purchaser commences such cure within the initial ten (10) business day period, and thereafter, diligently pursues the cure to completion). Notwithstanding the foregoing, all time periods set forth herein in which Purchaser must satisfy any condition, perform any act, or otherwise complete any task are not subject to any cure period. In the event that Purchaser fails to timely cure Purchaser's Default, Seller may: (i) waive the effect of such default and proceed to consummate the Purchase and Sale Transaction; (ii) cancel this Agreement and retain the Deposit; (iii) bring an appropriate action for specific performance of this Agreement; and/or (iv) otherwise seek any other right or remedy available at law or in equity.

Section 6.2 Seller Default. In the event Seller defaults in any of its agreements, covenants, representations, warranties or other obligations under this Agreement ("**Seller's Default**"), Purchaser shall give Seller written notice of such default and thereafter Seller shall have ten (10) business days to cure such default (or such longer period if such is reasonably necessary in order to cure the default, not to exceed thirty (30) days, provided that Seller commences such cure within the initial ten (10) business day period and thereafter diligently pursues the cure to completion). In the event that Seller fails to timely cure Seller's Default, Purchaser may: (i) waive the effect of such default and proceed to consummate the transaction; (ii) cancel this Agreement and retain the Deposit; (iii) bring an appropriate action for specific performance of this Agreement; and/or (iv) otherwise seek any other right or remedy available at law or in equity.

**ARTICLE 7
MISCELLANEOUS**

Section 7.1 **Time of Essence.** Time is of the essence of every provision of this Agreement in which time is an element.

Section 7.2 **Survivability.** All covenants and obligations of the Parties which are expressly intended to be performed in whole or in part after the Closing shall survive the Closing and be binding upon and inure to the benefit of the respective Parties and their respective heirs, successors, and permitted assigns. Any agreements, understandings, warranties or representations not expressly contained herein shall in no way bind either Party.

Section 7.3 **Waiver; Consent.** Either Party may specifically and expressly waive in writing any portion of this Agreement which benefits the waiving Party or any breach of this Agreement by another Party, but no such waiver shall constitute a further or continuing waiver of any preceding or succeeding breach of the same or any other provision. A waiving Party may at any time thereafter require further compliance by the other Party with any breach or provision so waived. The consent by one Party to any act by the other for which such consent was required shall not be deemed to imply consent or waiver of the necessity of obtaining such consent for the same or any similar acts in the future. No waiver or consent shall be implied from silence or any failure of a Party to act, except as otherwise specified in this Agreement.

Section 7.4 **Notices.** Except as otherwise required by law, any notice, demand or request given in connection with this Agreement shall be in writing and shall be given by personal delivery, overnight courier service, or United States certified mail, return receipt requested, postage or other delivery charge prepaid, addressed to Seller or Purchaser at the following addresses (or at such other address as Seller or Purchaser or the person receiving copies may designate in writing given in accordance with this Section 13):

If to Seller:	The Church of Jesus Christ of Latter-day Saints Attn: Ric Horgan 50 East North Temple, 12th Floor Salt Lake City, Utah 84150 rhorgan@churchofjesuschrist.org
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With a copy to:	Kirton McConkie Attn: Thomas Checketts 50 East South Temple Street, Suite 400 Salt Lake City, Utah 84111 tcheckett@kmclaw.com
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If to Purchaser	Nebo School District Attn: Reed B. Park 350 South Main Spanish Fork, Utah 84660 reed.park@nebo.edu
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If to Title Company	Old Republic National Title Insurance Company Attn: Hillary Morgan 898 North 1200 West Orem, Utah 84057
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Any of the Parties hereto may change the address to which notices are to be sent to it at any time hereafter by written notice to each of the other persons shown above

Section 7.5 Binding Effect. This Agreement shall be binding upon and inure to the benefit of the Parties and their respective heirs, successors, and assigns.

Section 7.6 Governing Law. This Agreement shall be enforced and construed in accordance with the laws of the State of Utah.

Section 7.7 Entire Agreement. This Agreement constitutes the entire agreement of the Parties regarding the subject matter provided herein. All understandings and agreements between the Parties prior to the Effective Date are merged into this Agreement, which alone fully and completely expresses the understanding of the Parties.

Section 7.8 Attorney Fees. Should any litigation be commenced between the Parties relating to the contents of this Agreement, or the rights and duties of either Party in relation hereto, the non-prevailing Party shall bear all costs, including, but not limited to, the reasonable attorneys' fees of the prevailing Party.

Section 7.9 Counterparts. This Agreement may be executed in any number of counterparts, each of which when so executed and delivered, shall be deemed an original, but all such counterparts taken together shall constitute only one instrument.

Section 7.10 No Brokerage. The Parties hereby represent and warrant to each other that neither Party has retained a broker or real estate agent in connection with the transactions contemplated by this Agreement. Each Party shall indemnify the other Party against any claim for a brokerage commission or similar fee in connection with the transaction contemplated by this Agreement based on an actual or alleged agreement made by a Party.

Section 7.11 No Condemnation. The Parties hereby understand, acknowledge and agree that this Agreement and the transaction contemplated herein was freely entered into by the Parties, and were not a result of any condemnation proceedings or under the threat of any condemnation proceedings by the Purchaser.

Section 7.12 Safe Passage for Seminary Students. During the construction period for the rebuild of Spanish Fork High School—such construction occurring from February of 2021 and until July of 2024—Purchaser hereby covenants and agrees that seminary students attending Spanish Fork High School shall at all times have and enjoy safe passage to and from the seminary building owned by Seller (“**New Seminary Building**”), which New Seminary Building shall be built on Seller’s real property located at 575 W 400 N, Spanish Fork, Utah 84660.

Section 7.13 Governmental Entity. The Parties hereby acknowledge and agree that Purchaser is a governmental entity under the *Governmental Immunity Act of Utah*, Utah Code Ann., §63G-7-101, et seq., as amended (the “**Act**”). Nothing in this Agreement shall be construed as a waiver by Purchaser of any protections, rights, or defenses applicable to Purchaser under the Act, including, without limitation, the provisions of §63G-7-604 regarding limitation of judgments. It is not the intent of Purchaser to incur by contract any liability for the operations, acts, or omissions of Seller or any third party and nothing in this Agreement shall be so interpreted or construed. Without limiting the generality of the foregoing, and notwithstanding any provisions to the contrary in this Agreement, any indemnity obligation of Purchaser

contained in this Agreement are subject to the Act and are further limited only to claims that arise directly and solely from the negligent acts or omissions of Purchaser.

Section 7.14 School District Approval. This Agreement is subject to official approval by the Board of Education of Nebo School District at a regularly scheduled open and public meeting to be held on February 12, 2020.

IN WITNESS WHEREOF, the Parties have executed this Agreement as of the Effective Date.

SELLER: THE CHURCH OF JESUS CHRIST
OF LATTER-DAY SAINTS,
a Utah corporation sole

By: _____
Name: _____
Its: _____

PURCHASER: BOARD OF EDUCATION OF NEBO
SCHOOL DISTRICT, a body corporate
And politic of the State of Utah

By: _____
Name: Christine Riley
Title: Board President

By: _____
Name: Tracy D. Olsen
Title: Business Administrator

Exhibit A

Legal Description

Legal Description

The following is a legal description for the subject from the Utah County website:

COM 1190 FT E & 235 FT N OF SW COR OF NW1/4 OF NE1/4 OF SEC 24, T8S, R2E, SLM;
N 89 DEG 56'W 220 FT; N 00 DEG 14'E 180 FT; S 89 DEG 56'E 220 FT; S 00 DEG 14'W 180
FT TO BEG. AREA .88 ACRES

Exhibit B

After Recording, Return to:

Nebo School District
Attn: Reed B. Park
350 South Main
Spanish Fork, Utah 84660

Tax Parcel ID No.: 25:020:0012

(Space Above for Recorder's Use Only)

SPECIAL WARRANTY DEED

(PN: -)

THE CHURCH OF JESUS CHRIST OF LATTER-DAY SAINTS, a Utah corporation sole, formerly known as CORPORATION OF THE PRESIDING BISHOP OF THE CHURCH OF JESUS CHRIST OF LATTER-DAY SAINTS, Grantor, whose address is 50 East North Temple, 12th Floor, Salt Lake City, Utah 84150, hereby conveys and warrants only against all claiming by, through, or under it, and acts of itself to BOARD OF EDUCATION OF NEBO SCHOOL DISTRICT, a body corporate and politic of the State of Utah, Grantee, whose address is 350 South Main, Spanish Fork, Utah 84660, for the sum of Ten Dollars (\$10.00) and other good and valuable consideration, the following real property located in Utah County, State of Utah, and more particularly described as follows:

See Exhibit A, attached hereto and by this reference made a part hereof.

Together with all tenements, hereditaments, and appurtenances thereto belonging or in any wise appertaining thereto, including, but not limited to, easements and rights-of-way over adjoining property, which easements and rights-of-way are appurtenant to the real property described on Exhibit A, and all of Grantor's interest in and to water, wells, and all water rights appurtenant to said real property described on Exhibit A, and all of Grantor's interest in and to any land lying in the bed of any body of water, waterway or public street, public road, or public avenue in front of or adjoining the land, to have and to hold, the same in fee simple forever.

Subject to current taxes and assessments, reservations, easements, rights-of-way, covenants, conditions, restrictions, zoning matters, liens, and encumbrances and all other matters of record or enforceable at law or equity.

[Signatures and Acknowledgement Follow]

DATED this ____ day of _____, 2020.

GRANTOR: THE CHURCH OF JESUS CHRIST OF LATTER-DAY SAINTS, a Utah corporation sole, f/k/a CORPORATION OF THE PRESIDING BISHOP OF THE CHURCH OF JESUS CHRIST OF LATTER-DAY SAINTS, a Utah corporation sole.

By: _____
Name: _____
Its: Authorized Agent

STATE OF UTAH)
 :ss
COUNTY OF SALT LAKE)

On this ____ day of _____, 2020 personally appeared before me _____, personally known to me to be an Authorized Agent of THE CHURCH OF JESUS CHRIST OF LATTER-DAY SAINTS, a Utah corporation sole, formerly known as CORPORATION OF THE PRESIDING BISHOP OF THE CHURCH OF JESUS CHRIST OF LATTER-DAY SAINTS, who acknowledged before me that he signed the foregoing instrument as Authorized Agent for THE CHURCH OF JESUS CHRIST OF LATTER-DAY SAINTS, a Utah corporation sole, formerly known as CORPORATION OF THE PRESIDING BISHOP OF THE CHURCH OF JESUS CHRIST OF LATTER-DAY SAINTS, a Utah corporation sole, and that the seal impressed on the within instrument is the seal of said corporation; and that said instrument is the free and voluntary act of said corporation, for the uses and purposes therein mentioned, and on oath stated that he was authorized to execute said instrument on behalf of said corporation and that said corporation executed the same.

WITNESS my hand and official seal.

Notary Public for the
State of Utah

EXHIBIT A

(Legal Description of the Property)

Legal Description

The following is a legal description for the subject from the Utah County website:

COM 1190 FT E & 235 FT N OF SW COR OF NW1/4 OF NE1/4 OF SEC 24, T8S, R2E,
SLM; N 89 DEG 56'W 220 FT; N 00 DEG 14'E 180 FT; S 89 DEG 56'E 220 FT; S 00 DEG
14'W 180 FT TO BEG. AREA .88 ACRES

BOARD MOTION

Proposed Motion

I make the motion to adopt the Board Resolution approving the Purchase and Sale Agreement between Nebo School District, as Purchaser, and The Church of Jesus Christ of Latter-Day Saints, as Seller, for the acquisition of approximately 0.88 of an acre of land located in Spanish Fork, Utah (Tax Serial No. 25:020:0012), for the purchase price of One Million Six Hundred Thirty-Five Thousand and No/100 Dollars (\$1,635,000.00).

BOARD RESOLUTION

RESOLVED that, after due consideration, the Board of Education of Nebo School District hereby approves the Purchase and Sale Agreement between the Board of Education of Nebo School District, as Purchaser, and The Church of Jesus Christ of Latter-Day Saints, as Seller, in the form presented hereto, wherein the District agrees to acquire from the Seller approximately 0.88 of an acre of land located in Spanish Fork, Utah (identified as Tax Serial No. 25:020:0012), for the purchase price of One Million Six Hundred Thirty-Five Thousand and No/100 Dollars (\$1,635,000.00), in accordance with the terms and conditions set forth in said Agreement, and directs legal counsel and administrative staff to complete the sale as soon as reasonably practicable subject to the satisfaction and resolution of the terms and conditions set forth in the Purchase and Sale Agreement attached hereto.

– SEE ATTACHED PURCHASE AND SALE AGREEMENT –

Approved: 12 February 2020

SECTION: G - Employees
POLICY TITLE: Local Education Agency (LEA)-Specific Educator Licenses
FILE No.: GCA
DATED: February 12, 2020

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 2. APPLICATION
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1. PURPOSE AND PHILOSOPHY

1.1. Under UTAH CODE ANN. § 53E-6-201, an individual employed in a position that requires licensure by the Utah State Board of Education (USBE) must hold the license appropriate to that position. The USBE has designated the following licenses: (1) associate educator license; (2) professional educator license, and (3) LEA-specific educator license. LEA means Local Education Agency. Nebo School District is an LEA.

1.1.1. Individuals who follow the traditional route of attending an educator preparation program, receiving a degree in education, and attaining what was formerly a level 1, 2, or 3 license by the USBE are now issued a professional educator license.

1.1.2. Individuals who have a bachelor's degree or higher, or who are enrolled in an educator preparation program that will result in a bachelor's degree or higher, or who have a skill certification in a specific CTE area as established by the USBE, may now be issued an associate educator license upon satisfaction of USBE requirements. Before 2020 individuals could pursue an alternative route to licensure (ARL) or an academic pathway to teaching (APT) and teach on a letter of authorization (LOA). As of 2020 these processes are discontinued. In their place, an individual may pursue an associate educator license. An associate educator license is valid for two years (with a possible one-year extension) and may be upgraded to a professional educator license in accordance with Utah law.

1.1.3. An individual who does not meet the criteria for a professional or associate educator license but meets the criteria set forth in this policy may be issued an LEA-specific educator license, license area, or endorsement. An LEA-specific license, license area, or endorsement is valid only within Nebo School District. As used in this policy, the term "LEA-specific license" means an LEA-specific educator license, license area, or endorsement.

1.2. Requirements for a professional educator license and an associate educator license are found in UTAH ADMIN. CODE R277-301. Consistent with that law, this policy identifies requirements for a Nebo School District LEA-specific license.

2. APPLICATION

- 2.1. An individual for whom an LEA-specific license is sought is referred to in this policy as a candidate. A candidate may be a current employee seeking an LEA-specific license in a new area of concentration or an individual not yet employed by the District.
- 2.2. An LEA-specific license is issued by the USBE. A request for an LEA-specific license must be made to the USBE by the District on behalf of the candidate. A request to the District for an LEA-specific license must be made to the Department of Human Resources by the candidate's principal. The principal must use the LEA-Specific License Application form.
- 2.3. When the Department of Human Resources receives a request for an LEA-specific license, the Director of Human Resources will convene a committee to determine whether the requirements listed in Section 4 have been met. The committee may include the applicable Director of Elementary or Secondary Education, a content specialist in the content area for which the license is sought, a Human Resources administrator, and a representative from the Curriculum Department.
- 2.4. If the committee determines that the candidate satisfies the requirements of Section 4, the Director of Human Resources or designee submits the request to the Nebo School District Board of Education (Board) for approval.
- 2.5. The application must receive approval from the Board in a public meeting no more than 60 days before it is submitted to the USBE. The request for Board approval must include the rationale for the appointment of an LEA-specific license and must demonstrate an inadequate supply of highly qualified licensed/endorsed applicants in the license/endorsement area. Evidence may be gathered by posting the position for a reasonable period.

3. EXPIRATION

- 3.1. An LEA-specific license or endorsement is valid for three years; thereafter the renewal of the license is subject to the approval or denial by the USBE.
- 3.2. An LEA-specific license expires immediately if the educator's employment with the District ends.

4. REQUIREMENTS

- 4.1. An LEA-specific license must include general, content knowledge, and pedagogical requirements.
- 4.2. An educator license must include at least one area of concentration.
- 4.3. A candidate for an LEA-specific license must demonstrate pedagogical knowledge as determined by the committee.
- 4.4. A candidate must complete a criminal background check including review of any criminal offenses and clearance in accordance with UTAH ADMIN. CODE R277-214.
- 4.5. A candidate is not required to have a bachelor's degree; however, if the candidate does not have a bachelor's degree the candidate must have at least six years of directly related professional experience within the 10 years prior to the application.
 - 4.5.1. Periods of employment lasting less than one month and periods of employment before the candidate was 18 years old are not accepted for purposes of calculating the professional experience requirement.
 - 4.5.2. An associate's degree in a related area may be counted for up to two years of professional experience.
 - 4.5.3. The professional experience requirement may be waived by the committee if the candidate has passed a recognized competency examination within the past five years or holds a license directly related to the teaching assignment issued by the Utah State Department of Commerce, Division of Occupational and Professional Licensing.

5. EDUCATOR TRAINING AND SUPPORT

- 5.1. An employee with an LEA specific license must participate in the Nebo School District Mentoring Program.
- 5.2. Within the first year of employment, the employee must complete the following training:
 - 5.2.1. Educator ethics;
 - 5.2.2. Classroom management and instruction;
 - 5.2.3. Basic special education law and instruction; and
 - 5.2.4. Utah Effective Teaching Standards described in UTAH ADMIN. CODE R277-530.

6. LICENSE AND ENDORSEMENT AREAS

- 6.1. An LEA-specific license is limited to the following licensing areas:
 - 6.1.1. Early Childhood;
 - 6.1.2. Elementary;
 - 6.1.3. Secondary;
 - 6.1.4. Career and Technical Education (CTE);
 - 6.1.5. Speech-Language Pathologist;
 - 6.1.6. Speech-Language Technician;
 - 6.1.7. School Social Worker; and
 - 6.1.8. Communication Disorders.
- 6.2. The District is not authorized to provide an LEA-specific educator license in the areas of special education or preschool special education.

7. DISTRICT MENTORING PROGRAM

- 7.1. For at least the first three (3) years of employment, the District shall provide a mentoring program to each employee with an LEA-specific license. The mentoring program shall include a trained mentor educator who holds a professional educator license and, where possible,
 - 7.1.1. performs substantially the same duties as the educator, with release time to work as a mentor; or
 - 7.1.2. is assigned as an instructional coach or equivalent position.
- 7.2. The mentor does not evaluate the educator; however, all employees, including mentors, must promptly report educator misconduct in violation of District policy.
- 7.3. The mentor will help the employee meet the Utah Effective Educator Standards found in UTAH ADMIN CODE. R277-530 by:
 - 7.3.1. assisting the educator with a self-assessment;
 - 7.3.2. ensuring that the educator has a formal professional learning plan; and
 - 7.3.3. meeting regularly with the educator for coaching observations and feedback.
- 7.4. The mentoring program shall include:

- 7.4.1. a formal professional learning plan;
- 7.4.2. support in meeting the requirements of a professional license area; and
- 7.4.3. ongoing training on educator ethics and special education.

8. NOTICE

- 8.1. Each school where an educator holding an LEA-specific license works shall post the following on its website:
 - 8.1.1. disclosure of the fact that the school employs individuals holding LEA-specific educator licenses, license areas, or endorsements;
 - 8.1.2. the percentage of the types of licenses, license areas, and endorsements held by educators employed in the school based on the employees' FTE in CACTUS; and
 - 8.1.3. a link to the Utah Educator Look-up tool provided by the USBE in accordance with UTAH ADMIN. CODE R277-515-7(6).
-

EXHIBITS

None

REFERENCES

UTAH CODE ANN. § 53E-6-201.
UTAH ADMIN. CODE R277-214.
UTAH ADMIN. CODE R277-301.
UTAH ADMIN. CODE R277-515.

FORMS

None

HISTORY

Adopted 12 February 2020

Board Approval 2/12/2020

BOARD MOTION

Proposed Motion

I make the motion to adopt the Board Resolution approving the Interlocal Cooperation Agreement for the Construction Management of the Parking and Street Alignment Project at Spanish Fork Junior High School, between Spanish Fork City and Nebo School District for the purpose of redesigning and constructing streets, parking lots, and student pick-up and drop-off areas on or near Spanish Fork Junior High School to address traffic congestion and safety concerns for students, parents, and the general public.

BOARD RESOLUTION

RESOLVED that, after due consideration, the Board of Education of Nebo School District hereby approves the Interlocal Cooperation Agreement for the Construction Management of the Parking and Street Alignment Project at Spanish Fork Junior High School, between the Board of Education of Nebo School District and Spanish Fork City, in the form presented hereto, for the purpose of redesigning and constructing streets, parking lots, and student pick-up and drop-off areas on or near Spanish Fork Junior High School to address traffic congestion and safety concerns for students, parents, and the general public.

**SEE ATTACHED
SPANISH FORK CITY AND BOARD OF EDUCATION OF NEBO SCHOOL DISTRICT
INTERLOCAL COOPERATION AGREEMENT FOR THE CONSTRUCTION
MANAGEMENT OF THE PARKING AND STREET REALIGNMENT PROJECT
AT SPANISH FORK JUNIOR HIGH SCHOOL**

APPROVED: 12 February 2020

**SPANISH FORK CITY AND
BOARD OF EDUCATION OF NEBO SCHOOL DISTRICT
INTERLOCAL COOPERATION AGREEMENT FOR THE CONSTRUCTION
MANAGEMENT OF THE PARKING AND STREET REALIGNMENT PROJECT AT
SPANISH FORK JUNIOR HIGH SCHOOL**

THIS INTERLOCAL COOPERATION AGREEMENT (hereinafter “Agreement”) is entered into as of the 12th day of February, 2020, by and between SPANISH FORK CITY (hereinafter “CITY”), a municipal corporation and political subdivision of the State of Utah, with principal offices at 40 South Main Street, Spanish Fork, Utah 84660; and the BOARD OF EDUCATION OF NEBO SCHOOL DISTRICT (hereinafter “NEBO”), an educational institution and political subdivision of the State of Utah, with principal offices at 350 South Main Street, Spanish Fork, Utah 84660.

WITNESSETH:

WHEREAS, pursuant to the provisions of the Interlocal Cooperation Act, Title 11, Chapter 13, Utah Code Annotated (1953 as amended), public agencies, including political subdivisions of the State of Utah as defined therein, are authorized to enter into mutually advantageous agreements for joint or cooperative action; and

WHEREAS, the governing bodies of City and Nebo have agreed to adopt this Interlocal Cooperation Agreement (hereinafter “this Agreement”) to provide for the joint and cooperative action to purchase, design, and construct parking areas and street redesigns to accommodate needs at Spanish Fork Junior High School (hereinafter “School”) and the cooperative action contained herein.

NOW, THEREFORE, in consideration of the mutual covenants and agreements of the parties contained herein, and for other good and valuable consideration, City and Nebo agree as follows:

**SECTION ONE
EFFECTIVE DATE; DURATION**

This Interlocal Cooperation Agreement shall be effective on the date it is signed by the parties and shall continue through completion of the Project (expected to be August 2020), unless extended or sooner terminated as provided for herein.

**SECTION TWO
ADMINISTRATIVE ENTITY**

No separate legal entity is established under the terms of the Interlocal Cooperation Act.

SECTION THREE PURPOSE; SCOPE

The growth of the City and the design of parking at the School, located at 820 East 600 South in Spanish Fork, Utah, has created traffic congestion causing safety concerns for students, their parents, and the travelling public. City and Nebo agree to jointly add parking, redesign the bus routes for drop off and pick up of students, and plan for future redesign of the streets to intersect at a traffic signal on Canyon Road, near the School, in accordance with the plans attached hereto as Exhibit A and incorporated herein by this reference (hereinafter, “the Project”).

SECTION FOUR MANNER OF FINANCING

This Interlocal Cooperation Agreement and the action contemplated herein shall not receive separate financing, nor shall a separate budget be required. Each party shall be responsible for its own obligations under this Agreement. The Project can be broken down into three aspects: 1) the South Parking Lot, 2) the North Parking Lot and Access Lane, and 3) storm water detention. Nebo is responsible for 100% of the costs for the South Parking Lot in an amount not to exceed One Hundred Fifty-Five Thousand Dollars (\$155,000). City and Nebo are each responsible for 50% of the costs for the North Parking Lot and Access Lane. City is responsible for 59% of the costs of the storm water detention basin and Nebo is responsible for 41% of the costs of the storm water detention basin. The amount assessed to Nebo for its respective share of the costs for the North Park Lot and Access Lane, and the storm water detention, shall not exceed the amount of Eight Hundred Twenty-Four Thousand Eighty Dollars (\$824,080). Exhibit A reflects the three aspects and percentages. City shall be in charge of management of the Project. It will design, bid, and contract for the construction. As it pays the contractor(s), it will invoice Nebo for Nebo’s share. The invoice is to be paid to City within twenty (20) days of receipt.

SECTION FIVE ADMINISTRATOR

Pursuant to Utah Code Ann. §11-13-7, the parties agree that City shall act as administrator to manage the Project. This Agreement does not anticipate nor provide for any organizational changes in City or Nebo governments.

SECTION SIX FILING OF INTERLOCAL COOPERATION AGREEMENT

A copy of this Interlocal Cooperation Agreement shall be placed on file in the Office of the City Recorder of City and the Business Administrator of Nebo, and shall remain on file for public inspection during the term of this Agreement.

**SECTION SEVEN
PUBLIC USE INSURANCE**

The parties shall procure and maintain in force, at their own expense, during the term of this Agreement such public liability insurance or self-insurance as shall be adequate to protect both parties against liability for damage claims through public use of or arising out of accidents occurring in or around the Project. Each entity is a government entity and is entitled to rely on the protections of the Utah Governmental Immunity Act. The minimum insurance amount shall be in the amount of the liability caps set forth in said Act, as they may be amended from time to time. Each party shall comply with the requirements of insurers applicable to implementation of this Agreement so as to keep the parties insured.

**SECTION EIGHT
NOTICE OF DEFAULT; CORRECTIVE ACTION**

The failure of either party to comply with each and every term and condition of this Agreement shall constitute a breach of this Agreement. Either party shall have thirty (30) days after receipt of written notice from the other of any breach to correct the conditions specified in the notice, or if the corrections cannot be made within the thirty (30) day period, within a reasonable time if corrective action is commenced within ten (10) days after receipt of the notice.

**SECTION NINE
RIGHTS AND REMEDIES**

In addition to its other rights and remedies, in the event either party breaches this Agreement and fails to make corrections as set forth in Section Eight, the non-breaching party may terminate this Agreement.

**SECTION TEN
MAINTENANCE**

(A) Upon completion of the Project, City is responsible for the maintenance of all public streets.

(B) Upon completion of the Project, Nebo is responsible for the maintenance of all parking lots and bus turn arounds/pull outs.

**SECTION ELEVEN
GOVERNING LAW**

All questions with respect to the construction of this Interlocal Cooperation Agreement and all right and liability of the parties hereto shall be governed by the laws of the State of Utah.

**SECTION TWELVE
COSTS OF ENFORCEMENT**

If either party files legal action to enforce this Agreement or for breach of any covenant or condition, the party in default shall pay the other reasonable attorney's fees, and all costs associated with the proper enforcement of the Agreement, including those associated with an appeal to a higher court.

**SECTION THIRTEEN
NOTICE**

Any written notice which must or may be given relating to this Agreement shall be sufficient if mailed postage prepaid, certified mail, in the United States mail addressed to a party at the address as follows:

If to: Spanish Fork City
Attn: City Manager
40 S. Main St.
Spanish Fork, Utah 84660

If to: Nebo School District
Attn: Superintendent
350 S. Main St.
Spanish Fork, Utah 84660

**SECTION FOURTEEN
INDEMNIFICATION**

Each of the parties agrees to indemnify and save harmless the other from damages, claims, suits, and actions arising out of its own actions or omissions or the acts or omissions of its officers, agents, or employees in connection with this Agreement. It is expressly agreed between the parties that the obligation to indemnify is limited to the dollar amounts set forth in the Governmental Immunity Act, Utah Code Ann. §63G-7-604.

**SECTION FIFTEEN
GENERAL PROVISIONS**

(A) SEVERABILITY. In the event that any condition, covenant, or other provision herein contained is held to be invalid or void by any court of competent jurisdiction, the same shall be deemed severable from the remainder of this Agreement and shall in no way affect any other covenant or condition herein contained. If such condition, covenant, or other provision shall be deemed invalid due to its scope or breadth, such provision shall be deemed valid to the extent of the scope or breadth permitted by law.

(B) ENTIRE AGREEMENT. This Agreement contains the entire agreement between the parties. No promise, representation, warranty, or covenant not included in this Agreement has been or is relied upon by the parties to it.

(C) AMENDMENTS. This Agreement may be modified only by a writing signed by

the parties in interest at the time of the modification.

(D) COVENANTS AND CONDITIONS. Each provision of this Agreement shall be both a covenant and a condition.

(E) BINDING EFFECT. This Agreement shall bind the parties, their successors and assigns.

(F) CAPTIONS. The captions to the various Sections of this Agreement are for convenience and ease of reference only and do not define, limit, augment, or describe the scope, content, or intent of this Agreement or any part or parts of this Agreement.

(G) TIME. Time is of the essence of each term, provision, and covenant of this Agreement.

(H) EXHIBITS. The Exhibit attached hereto shall be considered to be a part of this Agreement and binding upon all parties.

(I) COUNTERPARTS. This Agreement may be executed in two or more counterparts, each of which shall be deemed an original, but all of which shall constitute one and the same instrument.

(J) NUMBER AND GENDER. The singular number shall include the plural whenever the context so indicates. The neuter gender includes the feminine and masculine, the masculine includes the feminine and neuter, and the feminine includes the masculine and neuter, and each includes corporation, partnership, or other legal entity when the context so requires. The word "person" means person or person or other entity or entities or any combination of persons and entities.

IN WITNESS WHEREOF, the parties have signed and executed this Interlocal Cooperation Agreement, after resolution duly and lawfully passed, on the dates listed below:

– SIGNATURES ON FOLLOWING PAGE –

SIGNED this 12th day of February, 2020.

BOARD OF EDUCATION OF NEBO
SCHOOL DISTRICT by:

Christine Riley, Board President

Attest:

Tracy D Olsen, Business Administrator

Approved as to form and compatibility
with the laws of the State of Utah:

Reed B. Park, District Legal Counsel

SPANISH FORK CITY by:

Steve Leifson, Mayor

Attest:

Kent R. Clark, City Recorder

Approved as to form and compatibility
with the laws of the State of Utah:

S. Junior Baker, City Attorney

CONTRACT

Come now the parties hereto, Spanish Fork City (City) and the Board of Education of Nebo School District (Nebo) and hereby contract, covenant, and agree as follows:

RECITALS

WHEREAS, City is commencing a street widening project on Center Street, adjacent to the Diamond Fork Junior High/Middle School (School); and

WHEREAS, Nebo owns and operates the School and has given up some frontage for the street widening project; and

WHEREAS, City has proposed changing the access to the School parking lot off from Center Street for safety purposes; and

WHEREAS, Nebo also desires to create a safer access for the School, and also desires to increase the size of its parking area; and

WHEREAS, City has agreed to include the Nebo parking lot enlargement as part of its street widening project, and thus, obtaining a volume discount in the cost of the parking lot work for Nebo.

NOW THEREFORE, City and Nebo agree as follows:

TERMS

1. City will enlarge the School parking area, as shown on Exhibit A, as part of its Center Street widening project.
2. Nebo will pay to City the sum of \$250,000.00 for the work on its parking lot at the School.
3. Nebo will make its payment within thirty days of its receipt of an invoice for the work.
4. City will require its contractor(s) to carry insurance that will protect Nebo from any liability for the work done, including liability, workers comp, and automobile in standard required by City in its standard contracts. The certificate of insurance shall name both City and Nebo as additional insureds.
5. Notices required hereunder are deemed sufficient if deposited in the United States mail, postage prepaid and addressed as follows:

Spanish Fork City
Attn: City Manager
40 S. Main
Spanish Fork City, UT 84660

Nebo School District
Attn: Superintendent
350 S. Main
Spanish Fork City, UT 84660

6. This document represents the entire agreement between the parties concerning this subject matter. All prior discussions, negotiations, or agreements are merged herein and superseded hereby.

7. This document may be amended only by a written amendment executed by each of the parties hereto.

8. In the event of breach of this agreement, the non-breaching party shall be entitled to an award of attorney fees for enforcing the terms of the contract.

DATED this ____ day of February, 2020

SPANISH FORK CITY by:

STEVE LEIFSON, Mayor

Attest:

Kent R. Clark, City Recorder

BOARD OF EDUCATION OF NEBO SCHOOL
DISTRICT by:

CHRISTINE RILEY, Board President

Attest:

Tracy D Olsen, Business Administrator

BOARD MOTION

Proposed Motion

I make the motion to adopt the Board Resolutions approving the execution of a Contract between Spanish Fork City and Nebo School District, allowing the City to widen Center Street adjacent to Diamond Fork Junior High School (DFJHS) and change the access to the school's parking lot. As part of this project, the City agrees to enlarge the Diamond Fork Junior High School parking area for the amount of \$250,000, and the District agrees to reimburse the City for said amount.

BOARD RESOLUTIONS

RESOLVED that, after due consideration, the Board of Education of Nebo School District hereby approves the execution of a Contract between Spanish Fork City and Nebo School District, in the form attached hereto, allowing the City to widen Center Street adjacent to Diamond Fork Junior High School and change the access to the school's parking lot.

RESOLVED FURTHER that as part of the Center Street widening project, the City agrees to enlarge the Diamond Fork Junior High School parking area for the sum of \$250,000, the District agrees to reimburse the City for said amount.

– SEE ATTACHED CONTRACT –

Approved: 12 February 2020

