



**MAY 31, 2021
FINANCIAL REPORT**

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

NEBO SCHOOL DISTRICT

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May 31, 2021

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NEBO SCHOOL DISTRICT

Financial Report

May 31, 2021

GENERAL FUND - BASIC PROGRAMS

	FY2021					
	Adopted Budget	Working Budget	Encumbrances	Year to Date Receipts or Expenditures	Working Budget Balance	% Rec or Exp
Revenues						
Local sources						
Property taxes	\$ 48,646,835	\$ 50,944,121	\$ -	\$ 50,428,386	\$ 515,735	99%
Interest income	2,000,000	500,000	-	732,484	(232,484)	146%
Other local revenue	2,846,250	2,885,679	-	2,398,945	486,734	83%
Total local sources	53,493,085	54,329,800	-	53,559,815	769,985	99%
State sources	139,726,929	151,375,179	-	146,043,868	5,331,311	96%
Federal sources	45,000	45,000	-	38,157	6,843	85%
Total revenues	193,265,014	205,749,979	-	199,641,840	6,108,139	97%
Expenditures						
Salaries						
Teachers	67,207,222	67,815,720	-	55,816,627	11,999,093	82%
Teachers on special assignment	2,952,574	3,239,039	-	2,653,780	585,259	82%
Technicians	1,794,015	1,984,948	-	1,523,566	461,382	77%
Administrators	8,095,535	8,482,063	-	7,797,479	684,584	92%
Coordinators and managers	2,331,390	2,556,290	-	2,294,938	261,352	90%
Secretaries and clerks	8,442,264	8,681,622	-	7,824,138	857,484	90%
Media personnel	1,240,735	1,233,735	-	1,089,988	143,747	88%
Counselors	4,019,628	4,300,128	-	3,527,410	772,718	82%
Social workers and psychologists	122,850	122,850	-	103,273	19,577	84%
Health services personnel	264,225	264,225	-	210,635	53,590	80%
Custodial personnel	6,339,250	6,500,000	-	5,796,999	703,001	89%
Maintenance personnel	3,559,246	3,500,289	-	3,085,978	414,311	88%
Warehouse and delivery personnel	137,209	128,878	-	119,740	9,138	93%
Bus drivers	3,792,250	3,792,250	-	3,249,574	542,676	86%
Bonuses	150,000	1,715,000	-	1,616,326	98,674	94%
Training stipends	725,000	733,500	-	278,795	454,705	38%
Overtime	200,000	200,000	-	176,207	23,793	88%
Extra duty	1,424,230	1,485,736	-	837,285	648,451	56%
Total salaries	112,797,623	116,736,273	-	98,002,738	18,733,535	84%
Benefits						
Retirement	23,891,659	24,910,222	-	20,565,666	4,344,556	83%
Social Security	8,364,632	8,703,179	-	7,146,240	1,556,939	82%
Health, LTD, and life insurance	14,980,147	15,327,833	-	13,277,955	2,049,878	87%
Other	5,943,177	5,892,418	-	5,291,852	600,566	90%
Total benefits	53,179,615	54,833,652	-	46,281,713	8,551,939	84%
Purchased services						
Contracted Services	6,921,328	13,096,298	534,871	10,280,486	2,280,941	83%
Training and Development	307,000	307,000	-	18,757	288,243	6%
Travel	697,250	903,122	18,000	314,127	570,995	37%
Communications	435,500	504,500	9,078	364,693	130,729	74%
Utilities	5,315,000	5,630,000	15,903	4,652,949	961,148	83%
Indirect Costs	(1,659,412)	(1,623,856)	-	-	(1,623,856)	0%
Other	262,500	290,779	306	120,479	169,994	42%
Total Purchased Services	12,279,166	19,107,843	578,158	15,751,491	2,778,194	85%

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GENERAL FUND - BASIC PROGRAMS

	FY2021					
	Adopted Budget	Working Budget	Encumbrances	Year to Date Receipts or Expenditures	Working Budget Balance	% Rec or Exp
Supplies and materials						
Supplies	5,525,122	7,040,365	330,527	4,111,881	2,597,957	63%
Textbooks	1,462,638	1,555,588	286	1,015,385	539,917	65%
Library and audio visual	585,525	787,915	189,461	475,603	122,851	84%
Food	74,500	72,500	1,840	25,457	45,203	38%
Fuel	945,500	945,500	1,306	744,638	199,556	79%
Total supplies and materials	8,593,285	10,401,868	523,420	6,372,964	3,505,484	66%
Property						
Equipment	7,130,342	8,876,375	2,749,744	3,516,490	2,610,141	71%
Construction and improvements	100,000	125,000	39,690	79,509	5,801	95%
Total property	7,230,342	9,001,375	2,789,434	3,595,999	2,615,942	71%
Total expenditures	194,080,031	210,081,011	3,891,012	170,004,905	36,185,094	83%
Excess (deficiency) of revenues	(815,017)	(4,331,032)	(3,891,012)	29,636,935	(30,076,955)	14%
Other sources (uses)						
Transfers in (out)	(5,058,684)	(2,876,515)	-	(8,891)	(2,867,624)	0%
Sale of assets	2,500	-	-	-	-	0%
Total other sources (uses)	(5,056,184)	(2,876,515)	-	(8,891)	(2,867,624)	0%
Net change in fund balance	\$ (5,871,201)	\$ (7,207,547)	\$ (3,891,012)	\$ 29,628,044	\$ (32,944,579)	
Fund balances - beginning						
Nonspendable	\$ 750,000	\$ 1,062,826				
Restricted	-	-				
Committed	12,500,000	12,500,000				
Assigned	25,253,959	35,297,099				
Unassigned	20,327,881	21,749,967				
Total fund balances - beginning	58,831,840	70,609,892				
Fund balances - ending						
Nonspendable	750,000	1,000,000				
Restricted	-	-				
Committed	13,000,000	13,000,000				
Assigned	22,607,667	27,469,316				
Unassigned	16,602,972	21,933,029				
Total fund balances - ending	\$ 52,960,639	\$ 63,402,345				
						Percent of fiscal year expired: 92%
						Percent of school year expired: 100%

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GENERAL FUND - CATEGORICAL PROGRAMS

	FY2021					
	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	866,700	1,738,906	-	1,267,573	471,333	73%
Total local sources	866,700	1,738,906	-	1,267,573	471,333	73%
State sources	52,701,628	64,378,559	-	53,835,456	10,543,103	84%
Federal sources	12,666,942	26,544,130	-	6,211,623	20,332,507	23%
Total revenues	66,235,270	92,661,595	-	61,314,652	31,346,943	66%
Expenditures						
Salaries						
Teachers	15,216,099	22,729,305	-	16,000,183	6,729,122	70%
Teachers on special assignment	3,847,996	3,900,414	-	3,221,415	678,999	83%
Technicians	8,773,757	8,685,840	-	7,615,084	1,070,756	88%
Administrators	217,357	204,899	-	189,496	15,403	92%
Coordinators and managers	265,000	254,877	-	237,250	17,627	93%
Secretaries and clerks	503,523	398,560	-	366,698	31,862	92%
Media personnel	-	-	-	6,346	(6,346)	0%
Counselors	1,123,982	693,287	-	577,307	115,980	83%
Social workers and psychologists	1,672,537	1,767,206	-	1,447,647	319,559	82%
Health services personnel	3,744,752	3,502,340	-	3,003,621	498,719	86%
Custodial personnel	10,000	-	-	-	-	0%
Bus drivers	15,000	15,000	-	11,488	3,512	77%
Bonuses	-	4,027,545	-	4,029,022	(1,477)	100%
Training stipends	1,215,755	1,490,755	-	639,231	851,524	43%
Overtime	-	-	-	1,040	(1,040)	0%
Extra duty	1,199,900	1,826,349	-	1,465,281	361,068	80%
Total salaries	37,805,658	49,496,377	-	38,811,109	10,685,268	78%
Benefits						
Retirement	7,310,333	9,717,535	-	7,214,694	2,502,841	74%
Social Security	2,865,608	3,700,012	-	2,858,933	841,079	77%
Health, LTD, and life insurance	4,442,828	5,137,700	-	4,090,084	1,047,616	80%
Other	112,063	100,501	-	90,592	9,909	90%
Total benefits	14,730,832	18,655,748	-	14,254,303	4,401,445	76%
Purchased services						
Contracted Services	2,821,834	3,712,493	154,125	2,019,121	1,539,247	59%
Training and Development	797,500	713,627	2,800	152,896	557,931	22%
Travel	505,000	488,986	-	471,405	17,581	96%
Communications	54,000	54,000	-	18,170	35,830	34%
Indirect Costs	935,821	900,265	-	-	900,265	0%
Other	7,936,422	12,556,601	-	3,926	12,552,675	0%
Total Purchased Services	13,050,577	18,425,972	156,925	2,665,518	15,603,529	15%

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GENERAL FUND - CATEGORICAL PROGRAMS

	FY2021					
	Adopted Budget	Working Budget	Encumbrances	Year to Date Receipts or Expenditures	Working Budget Balance	% Rec or Exp
Supplies and materials						
Supplies	1,718,494	2,904,723	88,941	2,117,357	698,425	76%
Textbooks	405,000	290,775	1,415	133,325	156,035	46%
Library and audio visual	75,000	82,420	-	50,632	31,788	61%
Food	61,000	61,000	203	14,536	46,261	24%
Fuel	42,500	42,500	-	27,620	14,880	65%
Total supplies and materials	2,301,994	3,381,418	90,559	2,343,470	947,389	72%
Property						
Equipment	2,954,309	5,105,005	634,476	4,798,720	(328,191)	106%
Construction and improvements	100,000	600,000	-	24,695	575,305	4%
Total property	3,054,309	5,705,005	634,476	4,823,415	247,114	96%
Total expenditures	70,943,370	95,664,520	881,960	62,897,815	31,884,745	67%
Excess (deficiency) of revenues	(4,708,100)	(3,002,925)	(881,960)	(1,583,163)	(537,802)	-0%
Other sources (uses)						
Transfers in (out)	4,693,100	2,902,925	-	8,891	2,894,034	0%
Sale of assets	15,000	100,000	-	60,524	39,476	61%
Total other sources (uses)	4,708,100	3,002,925	-	69,415	2,933,510	2%
Net change in fund balance	\$ -	\$ -	\$ (881,960)	\$ (1,513,748)	\$ 2,395,708	
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: 92%

Percent of school year expired: 100%

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GENERAL FUND - COMBINED PROGRAMS

	FY2021					
	Adopted Budget	Working Budget	Encumbrances	Year to Date Receipts or Expenditures	Working Budget Balance	% Rec or Exp
Revenues						
Local sources						
Property taxes	\$ 48,646,835	\$ 50,944,121	\$ -	\$ 50,428,386	\$ 515,735	99%
Interest income	2,000,000	500,000	-	732,484	(232,484)	146%
Other local revenue	3,712,950	4,624,585	-	3,666,518	958,067	79%
Total local sources	54,359,785	56,068,706	-	54,827,388	1,241,318	98%
State sources	192,428,557	215,753,738	-	199,879,324	15,874,414	93%
Federal sources	12,711,942	26,589,130	-	6,249,780	20,339,350	24%
Total revenues	259,500,284	298,411,574	-	260,956,492	37,455,082	87%
Expenditures						
Salaries						
Teachers	82,423,321	90,545,025	-	71,816,810	18,728,215	79%
Teachers on special assignment	6,800,570	7,139,453	-	5,875,195	1,264,258	82%
Technicians	10,567,772	10,670,788	-	9,138,650	1,532,138	86%
Administrators	8,312,892	8,686,962	-	7,986,975	699,987	92%
Coordinators and managers	2,596,390	2,811,167	-	2,532,188	278,979	90%
Secretaries and clerks	8,945,787	9,080,182	-	8,190,836	889,346	90%
Media personnel	1,240,735	1,233,735	-	1,096,334	137,401	89%
Counselors	5,143,610	4,993,415	-	4,104,717	888,698	82%
Social workers and psychologists	1,795,387	1,890,056	-	1,550,920	339,136	82%
Health services personnel	4,008,977	3,766,565	-	3,214,256	552,309	85%
Custodial personnel	6,349,250	6,500,000	-	5,796,999	703,001	89%
Maintenance personnel	3,559,246	3,500,289	-	3,085,978	414,311	88%
Warehouse and delivery personnel	137,209	128,878	-	119,740	9,138	93%
Bus drivers	3,807,250	3,807,250	-	3,261,062	546,188	86%
Bonuses	150,000	5,742,545	-	5,645,348	97,197	98%
Training stipends	1,940,755	2,224,255	-	918,026	1,306,229	41%
Overtime	200,000	200,000	-	177,247	22,753	89%
Extra duty	2,624,130	3,312,085	-	2,302,566	1,009,519	70%
Total salaries	150,603,281	166,232,650	-	136,813,847	29,418,803	82%
Benefits						
Retirement	31,201,992	34,627,757	-	27,780,360	6,847,397	80%
Social Security	11,230,240	12,403,191	-	10,005,173	2,398,018	81%
Health, LTD, and life insurance	19,422,975	20,465,533	-	17,368,039	3,097,494	85%
Other	6,055,240	5,992,919	-	5,382,444	610,475	90%
Total benefits	67,910,447	73,489,400	-	60,536,016	12,953,384	82%
Purchased services						
Contracted Services	9,743,162	16,808,791	688,996	12,299,607	3,820,188	77%
Training and Development	1,104,500	1,020,627	2,800	171,653	846,174	17%
Travel	1,202,250	1,392,108	18,000	785,532	588,576	58%
Communications	489,500	558,500	9,078	382,863	166,559	70%
Utilities	5,315,000	5,630,000	15,903	4,652,949	961,148	83%
Indirect Costs	(723,591)	(723,591)	-	-	(723,591)	0%
Other	8,198,922	12,847,380	306	124,405	12,722,669	1%
Total Purchased Services	25,329,743	37,533,815	735,083	18,417,009	18,381,723	51%

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GENERAL FUND - COMBINED PROGRAMS

	FY2021					
	Adopted Budget	Working Budget	Encumbrances	Year to Date Receipts or Expenditures	Working Budget Balance	% Rec or Exp
Supplies and materials						
Supplies	7,243,616	9,945,088	419,468	6,229,238	3,296,382	67%
Textbooks	1,867,638	1,846,363	1,701	1,148,710	695,952	62%
Library and audio visual	660,525	870,335	189,461	526,235	154,639	82%
Food	135,500	133,500	2,043	39,993	91,464	31%
Fuel	988,000	988,000	1,306	772,258	214,436	78%
Total supplies and materials	10,895,279	13,783,286	613,979	8,716,434	4,452,873	62%
Property						
Equipment	10,084,651	13,981,380	3,384,220	8,315,210	2,281,950	84%
Construction and improvements	200,000	725,000	39,690	104,204	581,106	20%
Total property	10,284,651	14,706,380	3,423,910	8,419,414	2,863,056	81%
Total expenditures	265,023,401	305,745,531	4,772,972	232,902,720	68,069,839	77%
Excess (deficiency) of revenues	(5,523,117)	(7,333,957)	(4,772,972)	28,053,772	(30,614,757)	10%
Other sources (uses)						
Transfers in (out)	(365,584)	26,410	-	-	26,410	0%
Sale of assets	17,500	100,000	-	60,524	39,476	61%
Total other sources (uses)	(348,084)	126,410	-	60,524	65,886	48%
Net change in fund balance	\$ (5,871,201)	\$ (7,207,547)	\$ (4,772,972)	\$ 28,114,296	\$ (30,548,871)	
Fund balances - beginning						
Nonspendable	\$ 750,000	\$ 1,062,826				
Restricted	-	-				
Committed	12,500,000	12,500,000				
Assigned	25,253,959	35,297,099				
Unassigned	20,327,881	21,749,967				
Total fund balances - beginning	58,831,840	70,609,892				
Fund balances - ending						
Nonspendable	750,000	1,000,000				
Restricted	-	-				
Committed	13,000,000	13,000,000				
Assigned	22,607,667	27,469,316				
Unassigned	16,602,972	21,933,029				
Total fund balances - ending	\$ 52,960,639	\$ 63,402,345				
					Percent of fiscal year expired:	92%
					Percent of school year expired:	100%

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SCHOOL ACTIVITIES FUND

	FY2021					
	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	9,073,121	8,825,392				
Unassigned	-	-				
Total fund balances - beginning	9,073,121	8,825,392				
Fund balances - ending						
Nonspendable	-	-				
Restricted	-	-				
Committed	-	-				
Assigned	9,073,121	8,825,392				
Unassigned	-	-				
Total fund balances - ending	\$ 9,073,121	\$ 8,825,392				
					Percent of fiscal year expired:	92%
					Percent of school year expired:	100%

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NON K - 12 PROGRAMS FUND

	FY2021					
	Adopted Budget	Working Budget	Encumbrances	Year to Date Receipts or Expenditures	Working Budget Balance	% Rec or Exp
Revenues						
Local sources						
Property taxes	\$ 2,090,203	\$ 2,180,014	\$ -	\$ 2,157,945	\$ 22,069	99%
Interest income	25,000	10,000	-	-	10,000	0%
Other local revenue	670,000	670,000	-	163,508	506,492	24%
Total local sources	2,785,203	2,860,014	-	2,321,453	538,561	81%
State sources	3,191,150	3,205,456	-	2,930,966	274,490	91%
Federal sources	620,000	617,183	-	21,934	595,249	4%
Total revenues	6,596,353	6,682,653	-	5,274,353	1,408,300	79%
Expenditures						
Salaries						
Teachers	1,296,428	1,428,007	-	1,157,095	270,912	81%
Teachers on special assignment	148,104	207,471	-	171,335	36,136	83%
Technicians	891,636	845,690	-	713,537	132,153	84%
Administrators	41,049	55,551	-	50,920	4,631	92%
Coordinators and managers	36,472	49,361	-	45,246	4,115	92%
Secretaries and clerks	10,419	9,500	-	8,451	1,049	89%
Health services personnel	99,635	101,130	-	85,946	15,184	85%
Coaches and advisors	1,105,234	1,203,894	-	1,239,106	(35,212)	103%
Extra duty	147,193	188,125	-	112,964	75,161	60%
Total salaries	3,776,170	4,088,729	-	3,584,600	504,129	88%
Benefits						
Retirement	671,771	698,644	-	567,915	130,729	81%
Social Security	290,275	300,318	-	266,776	33,542	89%
Health, LTD, and life insurance	281,509	262,356	-	215,380	46,976	82%
Other	10,754	9,151	-	9,137	14	100%
Total benefits	1,254,309	1,270,469	-	1,059,208	211,261	83%
Purchased services						
Contracted Services	67,375	67,375	-	28,379	38,996	42%
Training and Development	13,500	8,500	-	512	7,988	6%
Travel	20,150	20,150	-	5,995	14,155	30%
Communications	5,000	5,000	-	1,226	3,774	25%
Indirect Costs	23,591	23,591	-	-	23,591	0%
Other	686,132	579,573	-	-	579,573	0%
Total Purchased Services	815,748	704,189	-	36,112	668,077	5%
Supplies and materials						
Supplies	199,604	337,554	46,656	184,715	106,183	69%
Textbooks	-	-	-	-	-	0%
Food	3,500	3,500	-	491	3,009	14%
Fuel	1,500	1,500	-	159	1,341	11%
Total supplies and materials	204,604	342,554	46,656	185,365	110,533	68%

NEBO SCHOOL DISTRICT

Financial Report

May 31, 2021

NON K - 12 PROGRAMS FUND

	FY2021					
	Adopted Budget	Working Budget	Encumbrances	Year to Date Receipts or Expenditures	Working Budget Balance	% Rec or Exp
Property						
Equipment	51,500	167,876	13,567	102,524	51,785	69%
Total property	51,500	167,876	13,567	102,524	51,785	69%
Total expenditures	6,102,331	6,573,817	60,223	4,967,809	1,545,785	76%
Excess (deficiency) of revenues	494,022	108,836	(60,223)	306,544	(137,485)	2%
Other sources (uses)						
Transfers in (out)	(134,416)	(26,410)	-	-	(26,410)	0%
Total other sources (uses)	(134,416)	(26,410)	-	-	(26,410)	0%
Net change in fund balance	\$ 359,606	\$ 82,426	\$ (60,223)	\$ 306,544	\$ (163,895)	
Fund balances - beginning						
Nonspendable	\$ -	\$ -				
Restricted	1,138,106	1,328,566				
Committed	-	-				
Assigned	-	70,325				
Unassigned	-	-				
Total fund balances - beginning	1,138,106	1,398,891				
Fund balances - ending						
Nonspendable	-	-				
Restricted	1,497,712	1,481,317				
Committed	-	-				
Assigned	-	-				
Unassigned	-	-				
Total fund balances - ending	\$ 1,497,712	\$ 1,481,317				
					Percent of fiscal year expired:	92%
					Percent of school year expired:	100%

NEBO SCHOOL DISTRICT

Financial Report

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PASS-THROUGH TAXES FUND

FY2021						
	Adopted Budget	Working Budget	Encumbrances	Year to Date Receipts or Expenditures	Working Budget Balance	% Rec or Exp
Revenues						
Local sources						
Property taxes	\$ 2,201,340	\$ 1,174,531	\$ -	\$ -	\$ 1,174,531	0%
Total local sources	2,201,340	1,174,531	-	-	1,174,531	0%
Total revenues	2,201,340	1,174,531	-	-	1,174,531	0%
Expenditures						
Purchased services						
Other	2,201,340	1,174,531	-	-	1,174,531	0%
Total Purchased Services	2,201,340	1,174,531	-	-	1,174,531	0%
Total expenditures	2,201,340	1,174,531	-	-	1,174,531	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: 92%
Percent of school year expired: 100%

NEBO SCHOOL DISTRICT

Financial Report

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DEBT SERVICE FUND

	FY2021					
	Adopted Budget	Working Budget	Encumbrances	Year to Date Receipts or Expenditures	Working Budget Balance	% Rec or Exp
Revenues						
Local sources						
Property taxes	\$ 32,415,655	\$ 33,808,482	\$ -	\$ 33,466,220	\$ 342,262	99%
Interest income	350,000	75,000	-	43	74,957	0%
Total local sources	32,765,655	33,883,482	-	33,466,263	417,219	99%
Federal sources	-	-	-	-	-	0%
Total revenues	32,765,655	33,883,482	-	33,466,263	417,219	99%
Expenditures						
Property						
Equipment	-	2,000,000	-	-	2,000,000	0%
Total property	-	2,000,000	-	-	2,000,000	0%
Total expenditures	-	2,000,000	-	-	2,000,000	0%
Excess (deficiency) of revenues	32,765,655	31,883,482	-	33,466,263	(1,582,781)	99%
Other sources (uses)						
Paying agent and bond issuance costs	(25,000)	(25,000)	-	(6,100)	(18,900)	24%
Principal	(26,405,000)	(25,960,000)	-	-	(25,960,000)	0%
Interest	(6,011,204)	(6,338,803)	-	(3,110,914)	(3,227,889)	49%
Total other sources (uses)	(32,441,204)	(32,323,803)	-	(3,117,014)	(29,206,789)	10%
Net change in fund balance	\$ 324,451	\$ (440,321)	\$ -	\$ 30,349,249	\$ (30,789,570)	
Fund balances - beginning						
Nonspendable	\$ -	\$ -				
Restricted	1,181,983	1,452,518				
Committed	-	-				
Assigned	-	-				
Unassigned	-	-				
Total fund balances - beginning	1,181,983	1,452,518				
Fund balances - ending						
Nonspendable	-	-				
Restricted	1,506,434	1,012,197				
Committed	-	-				
Assigned	-	-				
Unassigned	-	-				
Total fund balances - ending	\$ 1,506,434	\$ 1,012,197				
					Percent of fiscal year expired:	92%
					Percent of school year expired:	100%

NEBO SCHOOL DISTRICT

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CAPITAL PROJECTS FUND

	FY2021					
	Adopted Budget	Working Budget	Encumbrances	Year to Date Receipts or Expenditures	Working Budget Balance	% Rec or Exp
Revenues						
Local sources						
Property taxes	\$ 17,807,591	\$ 18,572,744	\$ -	\$ 18,384,722	\$ 188,022	99%
Interest income	1,000,000	435,000	-	137,069	297,931	32%
Other local revenue	15,000	25,000	-	154,674	(129,674)	619%
Total local sources	18,822,591	19,032,744	-	18,676,465	356,279	98%
State sources	8,806,844	8,806,844	-	8,072,940	733,904	92%
Total revenues	27,629,435	27,839,588	-	26,749,405	1,090,183	96%
Expenditures						
Purchased services						
Contracted Services	50,000	229,509	187,630	207,981	(166,102)	172%
Utilities	-	30	-	8,159	(8,129)	#####
Total Purchased Services	50,000	229,539	187,630	216,140	(174,231)	176%
Property						
Equipment	3,355,000	4,808,249	409,819	4,228,283	170,147	96%
Property purchases	7,500,000	16,215,602	-	3,205,910	13,009,692	20%
Construction and improvements	66,675,000	69,781,284	23,435,148	46,524,266	(178,130)	100%
Total property	77,530,000	90,805,135	23,844,967	53,958,459	13,001,709	86%
Total expenditures	77,580,000	91,034,674	24,032,597	54,174,599	12,827,478	86%
Excess (deficiency) of revenues	(49,950,565)	(63,195,086)	(24,032,597)	(27,425,194)	(11,737,295)	10%
Other sources (uses)						
Bond sale proceeds	20,000,000	20,000,000	-	20,000,000	-	100%
Bond sale premiums (discounts)	-	2,341,784	-	2,341,784	-	100%
Sale of assets	10,000	525,000	-	263,219	261,781	50%
Paying agent and bond issuance costs	(210,000)	(70,152)	-	(54,152)	(16,000)	77%
Principal	(1,505,000)	(1,505,000)	-	-	(1,505,000)	0%
Interest	(1,649,414)	(1,649,414)	-	(910,871)	(738,543)	55%
Total other sources (uses)	16,645,586	19,642,218	-	21,639,980	(1,997,762)	110%
Net change in fund balance	\$ (33,304,979)	\$ (43,552,868)	\$ (24,032,597)	\$ (5,785,214)	\$ (13,735,057)	

NEBO SCHOOL DISTRICT

Financial Report

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CAPITAL PROJECTS FUND

	FY2021				Year to Date Receipts or Expenditures	Working Budget Balance	% Rec or Exp
	Adopted Budget	Working Budget	Encumbrances	Expenditures			
Fund balances - beginning							
Nonspendable	\$ 300,000	\$ 233,302					
Restricted	-	14,187,987					
Committed	43,621,534	42,551,241					
Assigned	-	-					
Unassigned	-	-					
Total fund balances - beginning	43,921,534	56,972,530					
Fund balances - ending							
Nonspendable	300,000	300,000					
Restricted	-	-					
Committed	10,316,555	13,119,663					
Assigned	-	-					
Unassigned	-	-					
Total fund balances - ending	\$ 10,616,555	\$ 13,419,663					
					Percent of fiscal year expired:	92%	
					Percent of school year expired:	100%	

NEBO SCHOOL DISTRICT

Financial Report

May 31, 2021

CHILD NUTRITION FUND

	FY2021					
	Adopted Budget	Working Budget	Encumbrances	Year to Date Receipts or Expenditures	Working Budget Balance	% Rec or Exp
Revenues						
Local sources						
Interest income	\$ 25,000	\$ 10,000	\$ -	\$ -	\$ 10,000	0%
Other local revenue	3,075,000	375,000	-	350,414	24,586	93%
Total local sources	3,100,000	385,000	-	350,414	34,586	91%
State sources	2,050,000	2,050,000	-	2,231,116	(181,116)	109%
Federal sources	5,750,000	10,535,000	-	9,853,048	681,952	94%
Total revenues	10,900,000	12,970,000	-	12,434,578	535,422	96%
Expenditures						
Salaries						
Coordinators and managers	1,090,336	1,106,902	-	949,235	157,667	86%
Secretaries and clerks	844,360	871,622	-	785,897	85,725	90%
Maintenance personnel	80,800	70,000	-	63,762	6,238	91%
Warehouse and delivery personnel	212,100	212,100	-	188,738	23,362	89%
Cooks	1,898,000	1,880,000	-	1,523,276	356,724	81%
Overtime	5,000	15,000	-	9,639	5,361	64%
Total salaries	4,130,596	4,155,624	-	3,520,547	635,077	85%
Benefits						
Retirement	626,200	626,200	-	518,283	107,917	83%
Social Security	303,000	305,000	-	262,791	42,209	86%
Health, LTD, and life insurance	306,586	286,000	-	258,990	27,010	91%
Other	95,500	89,099	-	88,029	1,070	99%
Total benefits	1,331,286	1,306,299	-	1,128,093	178,206	86%
Purchased services						
Contracted Services	477,000	497,000	13,121	252,697	231,182	53%
Training and Development	5,000	5,000	-	1,400	3,600	28%
Travel	20,000	10,000	816	3,095	6,089	39%
Communications	5,000	5,000	-	1,373	3,627	27%
Indirect Costs	700,000	700,000	-	-	700,000	0%
Other	500	500	-	360	140	72%
Total Purchased Services	1,207,500	1,217,500	13,937	258,925	944,638	22%
Supplies and materials						
Supplies	560,000	610,000	6,604	620,818	(17,422)	103%
Food	4,177,500	5,202,500	185,339	3,473,821	1,543,340	70%
Fuel	10,000	10,000	-	5,549	4,451	55%
Total supplies and materials	4,747,500	5,822,500	191,943	4,100,188	1,530,369	74%

NEBO SCHOOL DISTRICT

Financial Report

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CHILD NUTRITION FUND

	FY2021					
	Adopted Budget	Working Budget	Encumbrances	Year to Date Receipts or Expenditures	Working Budget Balance	% Rec or Exp
Property						
Equipment	105,000	505,000	111,014	253,269	140,717	72%
Total property	105,000	505,000	111,014	253,269	140,717	72%
Total expenditures	11,521,882	13,006,923	316,894	9,261,022	3,429,007	74%
Excess (deficiency) of revenues	(621,882)	(36,923)	(316,894)	3,173,556	(2,893,585)	22%
Other sources (uses)						
Transfers in (out)	500,000	-	-	-	-	0%
Sale of assets	10,000	10,000	-	-	10,000	0%
Total other sources (uses)	510,000	10,000	-	-	10,000	0%
Net change in fund balance	\$ (111,882)	\$ (26,923)	\$ (316,894)	\$ 3,173,556	\$ (2,883,585)	
Fund balances - beginning						
Nonspendable	\$ 750,000	\$ 859,349				
Restricted	1,658,042	2,138,162				
Committed	-	-				
Assigned	-	-				
Unassigned	-	-				
Total fund balances - beginning	2,408,042	2,997,511				
Fund balances - ending						
Nonspendable	750,000	750,000				
Restricted	1,546,160	2,220,588				
Committed	-	-				
Assigned	-	-				
Unassigned	-	-				
Total fund balances - ending	\$ 2,296,160	\$ 2,970,588				
					Percent of fiscal year expired:	92%
					Percent of school year expired:	100%

NEBO SCHOOL DISTRICT

Financial Report

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ALL FUNDS

	FY2021					
	Adopted Budget	Working Budget	Encumbrances	Year to Date Receipts or Expenditures	Working Budget Balance	% Rec or Exp
Revenues						
Local sources						
Property taxes	\$ 103,161,624	\$ 106,679,892	\$ -	\$ 104,437,273	\$ 2,242,619	98%
Interest income	3,450,000	1,080,000	-	869,596	210,404	81%
Other local revenue	19,922,950	18,144,585	-	4,335,114	13,809,471	24%
Total local sources	126,534,574	125,904,477	-	109,641,983	16,262,494	87%
State sources	206,476,551	229,816,038	-	213,114,346	16,701,692	93%
Federal sources	19,081,942	37,741,313	-	16,124,762	21,616,551	43%
Total revenues	352,093,067	393,461,828	-	338,881,091	54,580,737	86%
Expenditures						
Salaries						
Teachers	83,719,749	91,973,032	-	72,973,905	18,999,127	79%
Teachers on special assignment	6,948,674	7,346,924	-	6,046,530	1,300,394	82%
Technicians	11,459,408	11,516,478	-	9,852,187	1,664,291	86%
Administrators	8,353,941	8,742,513	-	8,037,895	704,618	92%
Coordinators and managers	3,723,198	3,967,430	-	3,526,669	440,761	89%
Secretaries and clerks	9,800,566	9,961,304	-	8,985,184	976,120	90%
Media personnel	1,240,735	1,233,735	-	1,096,334	137,401	89%
Counselors	5,143,610	4,993,415	-	4,104,717	888,698	82%
Social workers and psychologists	1,795,387	1,890,056	-	1,550,920	339,136	82%
Health services personnel	4,108,612	3,867,695	-	3,300,202	567,493	85%
Coaches and advisors	1,105,234	1,203,894	-	1,239,106	(35,212)	103%
Custodial personnel	6,349,250	6,500,000	-	5,796,999	703,001	89%
Maintenance personnel	3,640,046	3,570,289	-	3,149,740	420,549	88%
Warehouse and delivery personnel	349,309	340,978	-	308,478	32,500	90%
Cooks	1,898,000	1,880,000	-	1,523,276	356,724	81%
Bus drivers	3,807,250	3,807,250	-	3,261,062	546,188	86%
Bonuses	150,000	5,742,545	-	5,645,348	97,197	98%
Training stipends	1,940,755	2,224,255	-	918,026	1,306,229	41%
Overtime	205,000	215,000	-	186,886	28,114	87%
Extra duty	2,771,323	3,500,210	-	2,415,530	1,084,680	69%
Total salaries	158,510,047	174,477,003	-	143,918,994	30,558,009	82%
Benefits						
Retirement	32,499,963	35,952,601	-	28,866,558	7,086,043	80%
Social Security	11,823,515	13,008,509	-	10,534,740	2,473,769	81%
Health, LTD, and life insurance	20,011,070	21,013,889	-	17,842,409	3,171,480	85%
Other	6,161,494	6,091,169	-	5,479,610	611,559	90%
Total benefits	70,496,042	76,066,168	-	62,723,317	13,342,851	82%

NEBO SCHOOL DISTRICT

Financial Report

May 31, 2021

ALL FUNDS

	FY2021					
	Adopted Budget	Working Budget	Encumbrances	Year to Date Receipts or Expenditures	Working Budget Balance	% Rec or Exp
Purchased services						
Contracted Services	10,337,537	17,602,675	889,747	12,788,664	3,924,264	78%
Training and Development	1,123,000	1,034,127	2,800	173,565	857,762	17%
Travel	1,492,400	1,672,258	18,816	794,622	858,820	49%
Communications	499,500	568,500	9,078	385,462	173,960	69%
Utilities	5,315,000	5,630,030	15,903	4,661,108	953,019	83%
Indirect Costs	-	-	-	-	-	0%
Other	11,086,894	14,601,984	306	124,765	14,476,913	1%
Total Purchased Services	29,854,331	41,109,574	936,650	18,928,186	21,244,738	48%
Supplies and materials						
Supplies	19,053,220	21,942,642	472,728	7,034,771	14,435,143	34%
Textbooks	2,367,638	2,346,363	1,701	1,148,710	1,195,952	49%
Library and audio visual	860,525	1,070,335	189,461	526,235	354,639	67%
Food	4,316,500	5,339,500	187,382	3,514,305	1,637,813	69%
Fuel	999,500	999,500	1,306	777,966	220,228	78%
Total supplies and materials	27,597,383	31,698,340	852,578	13,001,987	17,843,775	41%
Property						
Equipment	14,096,151	21,962,505	3,918,620	12,899,286	5,144,599	77%
Property purchases	7,500,000	16,215,602	-	3,205,910	13,009,692	20%
Construction and improvements	66,875,000	70,506,284	23,474,838	46,628,470	402,976	99%
Total property	88,471,151	108,684,391	27,393,458	62,733,666	18,557,267	83%
Total expenditures	374,928,954	432,035,476	29,182,686	301,306,150	101,546,640	76%
Excess (deficiency) of revenues	(22,835,887)	(38,573,648)	(29,182,686)	37,574,941	(46,965,903)	10%
Other sources (uses)						
Transfers in (out)	-	-	-	-	-	0%
Bond sale proceeds	20,000,000	20,000,000	-	20,000,000	-	100%
Bond sale premiums (discounts)	-	2,341,784	-	2,341,784	-	100%
Sale of assets	37,500	635,000	-	323,743	311,257	51%
Paying agent and bond issuance costs	(235,000)	(95,152)	-	(60,252)	(34,900)	63%
Principal	(27,910,000)	(27,465,000)	-	-	(27,465,000)	0%
Interest	(7,660,618)	(7,988,217)	-	(4,021,785)	(3,966,432)	50%
Total other sources (uses)	(15,768,118)	(12,571,585)	-	18,583,490	(31,155,075)	-148%
Net change in fund balance	\$ (38,604,005)	\$ (51,145,233)	\$ (29,182,686)	\$ 56,158,431	\$ (78,120,978)	

NEBO SCHOOL DISTRICT

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ALL FUNDS

	FY2021					
	Adopted Budget	Working Budget	Encumbrances	Year to Date Receipts or Expenditures	Working Budget Balance	
Fund balances - beginning						
Nonspendable	\$ 1,800,000	\$ 2,155,477				
Restricted	3,978,131	19,107,233				
Committed	56,121,534	55,051,241				
Assigned	34,327,080	44,192,816				
Unassigned	20,327,881	21,749,967				
Total fund balances - beginning	116,554,626	142,256,734				
Fund balances - ending						
Nonspendable	1,800,000	2,050,000				
Restricted	4,550,306	4,714,102				
Committed	23,316,555	26,119,663				
Assigned	31,680,788	36,294,708				
Unassigned	16,602,972	21,933,029				
Total fund balances - ending	\$ 77,950,621	\$ 91,111,502				
				Percent of fiscal year expired:		92%
				Percent of school year expired:		100%

NEBO SCHOOL DISTRICT

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FY2021 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	\$ 50,944,121	\$ -	\$ 2,180,014	\$ 1,174,531	\$ 33,808,482	\$ 18,572,744	\$ -	\$ 106,679,892
Interest income	500,000	50,000	10,000	-	75,000	435,000	10,000	1,080,000
Other local revenue	4,624,585	12,450,000	670,000	-	-	25,000	375,000	18,144,585
Total local sources	56,068,706	12,500,000	2,860,014	1,174,531	33,883,482	19,032,744	385,000	125,904,477
State sources	215,753,738	-	3,205,456	-	-	8,806,844	2,050,000	229,816,038
Federal sources	26,589,130	-	617,183	-	-	-	10,535,000	37,741,313
Total revenues	298,411,574	12,500,000	6,682,653	1,174,531	33,883,482	27,839,588	12,970,000	393,461,828
Expenditures								
Salaries								
Teachers	90,545,025	-	1,428,007	-	-	-	-	91,973,032
Teachers on special assignment	7,139,453	-	207,471	-	-	-	-	7,346,924
Technicians	10,670,788	-	845,690	-	-	-	-	11,516,478
Administrators	8,686,962	-	55,551	-	-	-	-	8,742,513
Coordinators and managers	2,811,167	-	49,361	-	-	-	1,106,902	3,967,430
Secretaries and clerks	9,080,182	-	9,500	-	-	-	871,622	9,961,304
Media personnel	1,233,735	-	-	-	-	-	-	1,233,735
Counselors	4,993,415	-	-	-	-	-	-	4,993,415
Social workers and psychologists	1,890,056	-	-	-	-	-	-	1,890,056
Health services personnel	3,766,565	-	101,130	-	-	-	-	3,867,695
Coaches and advisors	-	-	1,203,894	-	-	-	-	1,203,894
Custodial personnel	6,500,000	-	-	-	-	-	-	6,500,000
Maintenance personnel	3,500,289	-	-	-	-	-	70,000	3,570,289
Warehouse and delivery personnel	128,878	-	-	-	-	-	212,100	340,978
Cooks	-	-	-	-	-	-	1,880,000	1,880,000
Bus drivers	3,807,250	-	-	-	-	-	-	3,807,250
Bonuses	5,742,545	-	-	-	-	-	-	5,742,545
Training stipends	2,224,255	-	-	-	-	-	-	2,224,255
Overtime	200,000	-	-	-	-	-	15,000	215,000
Extra duty	3,312,085	-	188,125	-	-	-	-	3,500,210
Total salaries	166,232,650	-	4,088,729	-	-	-	4,155,624	174,477,003
Benefits								
Retirement	34,627,757	-	698,644	-	-	-	626,200	35,952,601
Social Security	12,403,191	-	300,318	-	-	-	305,000	13,008,509
Health, LTD, and life insurance	20,465,533	-	262,356	-	-	-	286,000	21,013,889
Other	5,992,919	-	9,151	-	-	-	89,099	6,091,169
Total benefits	73,489,400	-	1,270,469	-	-	-	1,306,299	76,066,168
Purchased services								
Contracted Services	16,808,791	-	67,375	-	-	229,509	497,000	17,602,675
Training and Development	1,020,627	-	8,500	-	-	-	5,000	1,034,127
Travel	1,392,108	250,000	20,150	-	-	-	10,000	1,672,258
Communications	558,500	-	5,000	-	-	-	5,000	568,500
Utilities	5,630,000	-	-	-	-	30	-	5,630,030
Indirect Costs	(723,591)	-	23,591	-	-	-	700,000	-
Other	12,847,380	-	579,573	1,174,531	-	-	500	14,601,984
Total Purchased Services	37,533,815	250,000	704,189	1,174,531	-	229,539	1,217,500	41,109,574

NEBO SCHOOL DISTRICT

Financial Report

May 31, 2021

FY2021 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	9,945,088	11,050,000	337,554	-	-	-	610,000	21,942,642
Textbooks	1,846,363	500,000	-	-	-	-	-	2,346,363
Library and Audio Visual	870,335	200,000	-	-	-	-	-	1,070,335
Food	133,500	-	3,500	-	-	-	5,202,500	5,339,500
Fuel	988,000	-	1,500	-	-	-	10,000	999,500
Total Supplies and Materials	13,783,286	11,750,000	342,554	-	-	-	5,822,500	31,698,340
Fuel								
Property								
Equipment	13,981,380	500,000	167,876	-	2,000,000	4,808,249	505,000	21,962,505
Total supplies and materials	-	-	-	-	-	16,215,602	-	16,215,602
Construction and Improvements	725,000	-	-	-	-	69,781,284	-	70,506,284
Total Property	14,706,380	500,000	167,876	-	2,000,000	90,805,135	505,000	108,684,391
Total expenditures	305,745,531	12,500,000	6,573,817	1,174,531	2,000,000	91,034,674	13,006,923	432,035,476
Excess (deficiency) of revenues	(7,333,957)	-	108,836	-	31,883,482	(63,195,086)	(36,923)	(38,573,648)
Other sources (uses)								
Transfers in (out)	26,410	-	(26,410)	-	-	-	-	-
Bond sale proceeds	-	-	-	-	-	20,000,000	-	20,000,000
Bond sale premiums (discounts)	-	-	-	-	-	2,341,784	-	2,341,784
Sale of assets	100,000	-	-	-	-	525,000	10,000	635,000
Paying agent and bond issuance costs	-	-	-	-	(25,000)	(70,152)	-	(95,152)
Principal	-	-	-	-	(25,960,000)	(1,505,000)	-	(27,465,000)
Interest	-	-	-	-	(6,338,803)	(1,649,414)	-	(7,988,217)
Total other sources (uses)	126,410	-	(26,410)	-	(32,323,803)	19,642,218	10,000	(12,571,585)
Net change in fund balance	\$ (7,207,547)	\$ -	\$ 82,426	\$ -	\$ (440,321)	\$ (43,552,868)	\$ (26,923)	\$ (51,145,233)
Fund balances - beginning								
Nonspendable	\$ 1,062,826	\$ -	\$ -	\$ -	\$ -	\$ 233,302	\$ 859,349	\$ 2,155,477
Restricted	-	-	1,328,566	-	1,452,518	14,187,987	2,138,162	19,107,233
Committed	12,500,000	-	-	-	-	42,551,241	-	55,051,241
Assigned	35,297,099	8,825,392	70,325	-	-	-	-	44,192,816
Unassigned	21,749,967	-	-	-	-	-	-	21,749,967
Total fund balances - beginning	70,609,892	8,825,392	1,398,891	-	1,452,518	56,972,530	2,997,511	142,256,734
Fund balances - ending								
Nonspendable	1,000,000	-	-	-	-	300,000	750,000	2,050,000
Restricted	-	-	1,481,317	-	1,012,197	-	2,220,588	4,714,102
Committed	13,000,000	-	-	-	-	13,119,663	-	26,119,663
Assigned	27,469,316	8,825,392	-	-	-	-	-	36,294,708
Unassigned	21,933,029	-	-	-	-	-	-	21,933,029
Total fund balances - ending	\$ 63,402,345	\$ 8,825,392	\$ 1,481,317	\$ -	\$ 1,012,197	\$ 13,419,663	\$ 2,970,588	\$ 91,111,502

NEBO SCHOOL DISTRICT
CHECK SUMMARY
May 2021

Check No	Account Payment Amount	Check Date	Vendor Name
00177829	34.98	05/12/21	ACE HARDWARE SOUTHGATE
00177829	96.49	05/12/21	ACE HARDWARE SOUTHGATE
00177829	41.99	05/12/21	ACE HARDWARE SOUTHGATE
00177829	69.99	05/12/21	ACE HARDWARE SOUTHGATE
00177971	34.99	05/14/21	ACE HARDWARE SOUTHGATE
00177971	73.56	05/14/21	ACE HARDWARE SOUTHGATE
00178022	137.47	05/18/21	ACE HARDWARE SOUTHGATE
00178143	167.45	05/28/21	ACE HARDWARE SOUTHGATE
00178143	54.55	05/28/21	ACE HARDWARE SOUTHGATE
00178143	31.99	05/28/21	ACE HARDWARE SOUTHGATE
00177970	24.68	05/14/21	ACE HARDWARE (SPANISH FORK)
00178048	43.92	05/19/21	ACE HARDWARE (SPANISH FORK)
00178144	103.03	05/28/21	AHLIN, JILL
00178086	9,248.00	05/21/21	ALARM CONTROL SYSTEMS, INC.
00178086	9,248.00	05/21/21	ALARM CONTROL SYSTEMS, INC.
00178145	198.52	05/28/21	ALLAN, DELIA R
00009098	975.00	05/12/21	ALLDATA SALES
00177830	11.35	05/12/21	ALLDREDGE, NYLA
00178146	1,194.00	05/28/21	ALPINE SCHOOL DISTRICT
00177739	102.00	05/05/21	AMAZON WEB SERVICES, INC
00178007	1,417.72	05/07/21	AMERICAN FAMILY LIFE ASSURANCE COMPANY
00177740	8,060.00	05/05/21	AMMEX CORPORATION
00178147	16.00	05/28/21	AM-PM KEYS

00178148	47.00	05/28/21	ANDERSEN, JADE
00178087	1,907.50	05/21/21	APEX ENGINEERING INC
00177831	160.88	05/12/21	APPLE COMPUTER INC
00177831	914.12	05/12/21	APPLE COMPUTER INC
00178023	1,409.00	05/18/21	APPLE COMPUTER INC
00178023	1,579.00	05/18/21	APPLE COMPUTER INC
00178023	299.00	05/18/21	APPLE COMPUTER INC
00178023	299.00	05/18/21	APPLE COMPUTER INC
00178149	399.00	05/28/21	APPLE COMPUTER INC
00178049	500.00	05/19/21	APPLE VALLEY ELEMENTARY
00178088	1,993.59	05/21/21	APPLE VALLEY ELEMENTARY
00178150	50.00	05/28/21	ARCHULETA, ROBERT DENNIS
00178150	200.00	05/28/21	ARCHULETA, ROBERT DENNIS
00178151	314.07	05/28/21	ARGYLE, CHAD
00177832	43.50	05/12/21	ASAY, WENDY
00177833	80.00	05/12/21	AT&T CORP
00177833	60.00	05/12/21	AT&T CORP
00177833	80.00	05/12/21	AT&T CORP
00177833	140.00	05/12/21	AT&T CORP
00177833	80.00	05/12/21	AT&T CORP
00177833	266.15	05/12/21	AT&T CORP
00177833	1,100.00	05/12/21	AT&T CORP
00177833	60.00	05/12/21	AT&T CORP
00177833	181.24	05/12/21	AT&T CORP
00177833	123.23	05/12/21	AT&T CORP
00177833	60.00	05/12/21	AT&T CORP
00177833	163.23	05/12/21	AT&T CORP
00177833	408.36	05/12/21	AT&T CORP

00177833	1,921.06	05/12/21	AT&T CORP
00177833	80.00	05/12/21	AT&T CORP
00177833	60.00	05/12/21	AT&T CORP
00177833	123.23	05/12/21	AT&T CORP
00177833	60.00	05/12/21	AT&T CORP
00177833	43.23	05/12/21	AT&T CORP
00177833	5,283.36	05/12/21	AT&T CORP
00177833	80.00	05/12/21	AT&T CORP
00177833	1,100.00	05/12/21	AT&T CORP
00177833	1,080.00	05/12/21	AT&T CORP
00177833	220.00	05/12/21	AT&T CORP
00177833	128.84	05/12/21	AT&T CORP
00177833	80.00	05/12/21	AT&T CORP
00177833	60.61	05/12/21	AT&T CORP
00177833	51.72	05/12/21	AT&T CORP
00177741	1,040.00	05/05/21	AUDIO ENHANCEMENT, INC
00177741	198.00	05/05/21	AUDIO ENHANCEMENT, INC
00177834	792.00	05/12/21	AUDIO ENHANCEMENT, INC
00178024	10,020.00	05/18/21	AXIS
00178076	102.00	05/07/21	AXISPLUS BENEFITS
00178089	33.15	05/21/21	BAIRD, NICHOLAS
00178152	152.00	05/28/21	BALLI, HEATHER
00178152	152.00	05/28/21	BALLI, HEATHER
00178090	15.46	05/21/21	BANGERTER, HADLEY RAE
00009086	178.00	05/05/21	BARBER METALS AND FABRICATION
00009086	273.00	05/05/21	BARBER METALS AND FABRICATION
00177742	1,932.17	05/05/21	BARNETT ELEMENTARY SCHOOL
00177742	4,418.28	05/05/21	BARNETT ELEMENTARY SCHOOL

00177835	1.50	05/12/21	BASCOM, CAROLYN
00178153	122.65	05/28/21	BASCOM, CAROLYN
00177743	18,449.28	05/05/21	BASIC CONVENIENCE FOODS INC
00178154	280.29	05/28/21	BEARDALL, JASON
00177744	94.37	05/05/21	BEARDALL, TIM
00177837	201.26	05/12/21	BECKHAM, JULIA
00177836	780.00	05/12/21	BECK'S SANITATION INC
00177836	375.00	05/12/21	BECK'S SANITATION INC
00177836	375.00	05/12/21	BECK'S SANITATION INC
00009087	2,757.73	05/05/21	BELL JANITORIAL SUPPLY LC
00009087	2,757.73	05/05/21	BELL JANITORIAL SUPPLY LC
00177838	186.98	05/12/21	BELL, TIMOTHY
00178014	90.00	05/07/21	BENEFICIAL LIFE INSURANCE
00009088	2,746.04	05/05/21	BEST DEAL SPRING INC
00009099	203.32	05/12/21	BEST DEAL SPRING INC
00009124	44.35	05/21/21	BEST DEAL SPRING INC
00009143	707.57	05/28/21	BEST DEAL SPRING INC
00178155	300.00	05/28/21	BILLIE, SHAKOTAH STAR
00177745	222.99	05/05/21	BINKS, LORIN
00178091	11.98	05/21/21	BIRD, KENDALL
00177839	23.52	05/12/21	BISHOP, LINDSEY
00178156	51.30	05/28/21	BISSEGGGER, JAYCE
00178157	33,000.00	05/28/21	BLACKBOARD INC
00177840	46.20	05/12/21	BLACK, MELISSA
00177841	122.98	05/12/21	BLAKE, BRIAN
00177972	45.36	05/14/21	BLAZZARD, CHRISTINE FORD
00177746	7,920.00	05/05/21	BLOMQUIST HALE CONSULTING GROUP INC
00009089	5,450.00	05/05/21	BLUEFIN OFFICE GROUP LLC

00009100	33.57	05/12/21	BLUEFIN OFFICE GROUP LLC
00009144	15.81	05/28/21	BLUEFIN OFFICE GROUP LLC
00178050	4,500.00	05/19/21	BORUP, BETH ANN
00178158	75.00	05/28/21	BOSTON, TIFFANY ANN
00177747	295.68	05/05/21	BRADSHAW, SHEA HALL
00178159	172.00	05/28/21	BRADSHAW, SHEA HALL
00177748	1,861.76	05/05/21	BRADY INDUSTRIES LLC
00177842	2,129.40	05/12/21	BRADY INDUSTRIES LLC
00177973	20,457.50	05/14/21	BRADY INDUSTRIES LLC
00178092	2,129.40	05/21/21	BRADY INDUSTRIES LLC
00178025	269.95	05/18/21	BRAND MAKERS
00177843	98.39	05/12/21	BRINDLEY, TERRY
00178160	35.00	05/28/21	BROCKBANK, RUBY
00177844	154.56	05/12/21	BRUNSON, REESE
00177845	2,642.91	05/12/21	BRYSON SALES & SERVICE, INC
00178026	1,028.52	05/18/21	BRYSON SALES & SERVICE, INC
00178093	558.40	05/21/21	BRYSON SALES & SERVICE, INC
00178161	1,627.42	05/28/21	BRYSON SALES & SERVICE, INC
00177846	530.55	05/12/21	BSE ELECTRICAL WHOLESALE SUPPLY
00177846	18.60	05/12/21	BSE ELECTRICAL WHOLESALE SUPPLY
00177846	142.88	05/12/21	BSE ELECTRICAL WHOLESALE SUPPLY
00177846	25.62	05/12/21	BSE ELECTRICAL WHOLESALE SUPPLY
00177974	51.47	05/14/21	BSE ELECTRICAL WHOLESALE SUPPLY
00177974	274.15	05/14/21	BSE ELECTRICAL WHOLESALE SUPPLY
00178027	6,720.41	05/18/21	BSE ELECTRICAL WHOLESALE SUPPLY
00178051	64,260.00	05/19/21	BSE ELECTRICAL WHOLESALE SUPPLY
00178094	1,650.71	05/21/21	BSE ELECTRICAL WHOLESALE SUPPLY
00178162	65.56	05/28/21	BSE ELECTRICAL WHOLESALE SUPPLY

00178162	2,552.44	05/28/21	BSE ELECTRICAL WHOLESALE SUPPLY
00009090	100.00	05/05/21	BUFFO TERMITE & PEST CONTROL
00009101	448.00	05/12/21	BUFFO TERMITE & PEST CONTROL
00177847	35.00	05/12/21	BURKE, ELIZABETH
00178163	164.72	05/28/21	BURR, BRENDA
00178164	280.96	05/28/21	BURTON, CURTIS
00177848	1,848.00	05/12/21	BYU - CONFERENCES & WORKSHOPS
00177749	1,080.00	05/05/21	BYU - CUSEF
00177750	24,000.00	05/05/21	BYU - MONTE L. BEAN MUSEUM
00178165	175.36	05/28/21	CALL, KENDALL
00009102	35.97	05/12/21	CAL RANCH STORES
00177849	273.34	05/12/21	CAMPBELL, CHERI KAY
00177751	1,500.00	05/05/21	CANYON ELEMENTARY SCHOOL
00177752	23,338.00	05/05/21	CAREHERE, LLC
00178166	40,610.97	05/28/21	CAREHERE, LLC
00178166	-2,653.17	05/28/21	CAREHERE, LLC
00177850	206.62	05/12/21	CARTER'S GLASS LLC
00177850	294.70	05/12/21	CARTER'S GLASS LLC
00177850	172.00	05/12/21	CARTER'S GLASS LLC
00177851	67.31	05/12/21	CASWELL, KARIN
00177852	34.38	05/12/21	CAVANAUGH, CHELSEA
00177753	13,900.00	05/05/21	GENERGISTIC, INC
00177853	137.34	05/12/21	CENTRACOM INTERACTIVE
00177853	328.49	05/12/21	CENTRACOM INTERACTIVE
00177853	38.15	05/12/21	CENTRACOM INTERACTIVE
00177853	581.39	05/12/21	CENTRACOM INTERACTIVE
00177853	58.50	05/12/21	CENTRACOM INTERACTIVE
00177853	77.97	05/12/21	CENTRACOM INTERACTIVE

00178095	967.60	05/21/21	CENTURY LINK
00178095	89.37	05/21/21	CENTURY LINK
00178095	191.41	05/21/21	CENTURY LINK
00178095	88.06	05/21/21	CENTURY LINK
00178095	134.74	05/21/21	CENTURY LINK
00178095	340.72	05/21/21	CENTURY LINK
00178095	100.49	05/21/21	CENTURY LINK
00178095	134.85	05/21/21	CENTURY LINK
00178095	151.28	05/21/21	CENTURY LINK
00178095	255.34	05/21/21	CENTURY LINK
00178095	292.00	05/21/21	CENTURY LINK
00178095	134.74	05/21/21	CENTURY LINK
00178095	190.37	05/21/21	CENTURY LINK
00178095	82.70	05/21/21	CENTURY LINK
00178095	170.33	05/21/21	CENTURY LINK
00178095	178.88	05/21/21	CENTURY LINK
00178095	89.44	05/21/21	CENTURY LINK
00178095	339.87	05/21/21	CENTURY LINK
00178095	89.37	05/21/21	CENTURY LINK
00178095	124.05	05/21/21	CENTURY LINK
00178095	123.63	05/21/21	CENTURY LINK
00178095	134.85	05/21/21	CENTURY LINK
00178095	143.21	05/21/21	CENTURY LINK
00178095	316.49	05/21/21	CENTURY LINK
00178095	89.44	05/21/21	CENTURY LINK
00178095	145.00	05/21/21	CENTURY LINK
00178095	134.85	05/21/21	CENTURY LINK
00178095	180.26	05/21/21	CENTURY LINK

00178095	180.26	05/21/21	CENTURY LINK
00178095	192.45	05/21/21	CENTURY LINK
00178095	220.00	05/21/21	CENTURY LINK
00178095	220.15	05/21/21	CENTURY LINK
00178095	153.04	05/21/21	CENTURY LINK
00178095	89.44	05/21/21	CENTURY LINK
00178095	46.11	05/21/21	CENTURY LINK
00178095	151.28	05/21/21	CENTURY LINK
00178095	427.85	05/21/21	CENTURY LINK
00178095	204.65	05/21/21	CENTURY LINK
00178095	320.35	05/21/21	CENTURY LINK
00178095	897.17	05/21/21	CENTURY LINK
00178095	360.52	05/21/21	CENTURY LINK
00178095	124.68	05/21/21	CENTURY LINK
00178167	3.15	05/28/21	CENTURY LINK
00177854	161.50	05/12/21	CHRISTENSEN, ALISHA
00177855	82.25	05/12/21	CHRISTENSEN, KIM
00178168	298.56	05/28/21	CHRISTENSEN, MATTHEW
00177975	210.00	05/14/21	CHRISTOPHER SWENSON CONSTRUCTION, INC
00177975	280.00	05/14/21	CHRISTOPHER SWENSON CONSTRUCTION, INC
00009091	946.00	05/05/21	CLARK WHOLESALE INC
00009091	414.00	05/05/21	CLARK WHOLESALE INC
00009103	2,464.00	05/12/21	CLARK WHOLESALE INC
00009125	414.00	05/21/21	CLARK WHOLESALE INC
00177856	219.00	05/12/21	CLEGG AUTO SERVICE
00177754	2,391.00	05/05/21	CMT ENGINEERING LABORATORIES
00177754	278.00	05/05/21	CMT ENGINEERING LABORATORIES
00177754	1,118.00	05/05/21	CMT ENGINEERING LABORATORIES

00177754	1,198.00	05/05/21	CMT ENGINEERING LABORATORIES
00177976	1,364.00	05/14/21	CMT ENGINEERING LABORATORIES
00177976	254.00	05/14/21	CMT ENGINEERING LABORATORIES
00177976	667.00	05/14/21	CMT ENGINEERING LABORATORIES
00178169	5,051.00	05/28/21	CMT ENGINEERING LABORATORIES
00177755	1,573.20	05/05/21	CODALE ELECTRIC SUPPLY, INC
00177857	41.64	05/12/21	CODALE ELECTRIC SUPPLY, INC
00177857	17.93	05/12/21	CODALE ELECTRIC SUPPLY, INC
00177977	115.14	05/14/21	CODALE ELECTRIC SUPPLY, INC
00177977	955.86	05/14/21	CODALE ELECTRIC SUPPLY, INC
00178028	1,324.20	05/18/21	CODALE ELECTRIC SUPPLY, INC
00178170	788.00	05/28/21	CODALE ELECTRIC SUPPLY, INC
00178170	207.55	05/28/21	CODALE ELECTRIC SUPPLY, INC
00178170	722.85	05/28/21	CODALE ELECTRIC SUPPLY, INC
00177756	1,300.00	05/05/21	COGNIA INC
00177858	26.66	05/12/21	COLEMAN, LAURA
00178171	69.00	05/28/21	COLLAZO, ELOYD
00178008	295.78	05/07/21	COLONIAL LIFE & ACCIDENT INSURANCE
00178137	20.62	05/07/21	COMBINED INSURANCE COMPANY OF AMERICA
00178138	11,416.67	05/07/21	COMBINED INSURANCE COMPANY OF AMERICA
00177757	7.79	05/05/21	COMCAST BUSINESS
00177757	9.73	05/05/21	COMCAST BUSINESS
00177757	3.89	05/05/21	COMCAST BUSINESS
00177757	31.14	05/05/21	COMCAST BUSINESS
00177757	27.25	05/05/21	COMCAST BUSINESS
00177757	1.95	05/05/21	COMCAST BUSINESS
00177757	7.79	05/05/21	COMCAST BUSINESS
00177757	19.46	05/05/21	COMCAST BUSINESS

00177757	13.62	05/05/21	COMCAST BUSINESS
00177757	1.95	05/05/21	COMCAST BUSINESS
00177757	1.95	05/05/21	COMCAST BUSINESS
00177757	35.03	05/05/21	COMCAST BUSINESS
00177757	7.79	05/05/21	COMCAST BUSINESS
00177757	17.52	05/05/21	COMCAST BUSINESS
00177757	9.73	05/05/21	COMCAST BUSINESS
00177757	5.84	05/05/21	COMCAST BUSINESS
00177757	38.93	05/05/21	COMCAST BUSINESS
00177757	11.68	05/05/21	COMCAST BUSINESS
00177757	3.89	05/05/21	COMCAST BUSINESS
00177757	3.89	05/05/21	COMCAST BUSINESS
00177757	3.89	05/05/21	COMCAST BUSINESS
00177757	7.79	05/05/21	COMCAST BUSINESS
00177757	3.89	05/05/21	COMCAST BUSINESS
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00177757	7.79	05/05/21	COMCAST BUSINESS
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00177757	5.84	05/05/21	COMCAST BUSINESS
00177757	3.89	05/05/21	COMCAST BUSINESS
00177757	5.84	05/05/21	COMCAST BUSINESS
00177757	19.46	05/05/21	COMCAST BUSINESS
00177757	5.84	05/05/21	COMCAST BUSINESS
00177757	3.89	05/05/21	COMCAST BUSINESS
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00177757	3.89	05/05/21	COMCAST BUSINESS
00177757	5.84	05/05/21	COMCAST BUSINESS
00177757	11.68	05/05/21	COMCAST BUSINESS
00177757	3.89	05/05/21	COMCAST BUSINESS
00177757	9.73	05/05/21	COMCAST BUSINESS
00177757	3.89	05/05/21	COMCAST BUSINESS
00177757	3.89	05/05/21	COMCAST BUSINESS
00177757	7.79	05/05/21	COMCAST BUSINESS
00177757	9.73	05/05/21	COMCAST BUSINESS
00177757	23.36	05/05/21	COMCAST BUSINESS
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00177757	15.57	05/05/21	COMCAST BUSINESS
00177757	17.52	05/05/21	COMCAST BUSINESS
00177757	11.68	05/05/21	COMCAST BUSINESS
00177757	29.19	05/05/21	COMCAST BUSINESS
00177757	9.73	05/05/21	COMCAST BUSINESS
00177757	9.73	05/05/21	COMCAST BUSINESS
00177757	3.89	05/05/21	COMCAST BUSINESS
00177757	9.73	05/05/21	COMCAST BUSINESS
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00177757	3.89	05/05/21	COMCAST BUSINESS
00177757	487.39	05/05/21	COMCAST BUSINESS
00177757	17.52	05/05/21	COMCAST BUSINESS
00178172	7.79	05/28/21	COMCAST BUSINESS

00178172	9.73	05/28/21	COMCAST BUSINESS
00178172	3.89	05/28/21	COMCAST BUSINESS
00178172	31.14	05/28/21	COMCAST BUSINESS
00178172	27.25	05/28/21	COMCAST BUSINESS
00178172	1.95	05/28/21	COMCAST BUSINESS
00178172	7.79	05/28/21	COMCAST BUSINESS
00178172	19.46	05/28/21	COMCAST BUSINESS
00178172	13.62	05/28/21	COMCAST BUSINESS
00178172	1.95	05/28/21	COMCAST BUSINESS
00178172	1.95	05/28/21	COMCAST BUSINESS
00178172	35.03	05/28/21	COMCAST BUSINESS
00178172	7.79	05/28/21	COMCAST BUSINESS
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00178172	11.68	05/28/21	COMCAST BUSINESS
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00178172	1.95	05/28/21	COMCAST BUSINESS
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00178172	5.84	05/28/21	COMCAST BUSINESS

00178172	3.89	05/28/21	COMCAST BUSINESS
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00178172	19.46	05/28/21	COMCAST BUSINESS
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00178172	11.68	05/28/21	COMCAST BUSINESS
00178172	3.89	05/28/21	COMCAST BUSINESS
00178172	9.73	05/28/21	COMCAST BUSINESS
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00178172	3.89	05/28/21	COMCAST BUSINESS
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00178172	9.73	05/28/21	COMCAST BUSINESS
00178172	23.36	05/28/21	COMCAST BUSINESS
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00178172	15.57	05/28/21	COMCAST BUSINESS
00178172	17.52	05/28/21	COMCAST BUSINESS
00178172	11.68	05/28/21	COMCAST BUSINESS
00178172	29.19	05/28/21	COMCAST BUSINESS
00178172	9.73	05/28/21	COMCAST BUSINESS
00178172	9.73	05/28/21	COMCAST BUSINESS

00178172	3.89	05/28/21	COMCAST BUSINESS
00178172	9.73	05/28/21	COMCAST BUSINESS
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00178173	175.00	05/28/21	COMMERCIAL SERVICE PROS LLC
00177859	5,284.82	05/12/21	COMMERCIAL TIRE INC.
00178029	2,645.00	05/18/21	COMMERCIAL TIRE INC.
00178174	934.88	05/28/21	COMMERCIAL TIRE INC.
00178174	3,098.64	05/28/21	COMMERCIAL TIRE INC.
00178015	150.00	05/07/21	COMMUNITY HEALTH CHARITIES UTAH
00178016	138.83	05/07/21	COMMUNITY SHARES/UTAH
00177860	301.06	05/12/21	COMSA, MARK V
00009126	44.96	05/21/21	CONTRACTORS HEATING SUPPLY
00009126	7.05	05/21/21	CONTRACTORS HEATING SUPPLY
00009126	24.74	05/21/21	CONTRACTORS HEATING SUPPLY
00177758	33.81	05/05/21	COOK, VERLYNN
00178096	175.00	05/21/21	COOPER, DIANE
00177759	2,869.95	05/05/21	COTTONWOOD DISTRIBUTION
00177760	23,644.84	05/05/21	CREATIVE SIGNS & GRAPHICS
00177760	107,399.15	05/05/21	CREATIVE SIGNS & GRAPHICS
00177760	11,645.96	05/05/21	CREATIVE SIGNS & GRAPHICS
00177760	146,689.95	05/05/21	CREATIVE SIGNS & GRAPHICS
00178175	25.00	05/28/21	CROCKETT, GREGG
00178176	50.00	05/28/21	CRUZ, KAYDEN DALE
00178097	39,000.00	05/21/21	CURATORS OF THE UNIVERSITY OF MISSOURI
00177761	34.19	05/05/21	CUTLER'S INC

00177761	24.96	05/05/21	CUTLER'S INC
00177761	41.12	05/05/21	CUTLER'S INC
00178030	436.37	05/18/21	CUTLER'S INC
00178030	179.04	05/18/21	CUTLER'S INC
00178177	118.28	05/28/21	DANIELS, AMY S
00178052	112.84	05/19/21	DAVENPORT, BRIAN
00177861	133.06	05/12/21	DAVENPORT, KATRINA
00177862	109.42	05/12/21	DAVIES, JOSEPH
00177864	71.28	05/12/21	DAYBELL, MIKKELE ELISE
00177863	136.60	05/12/21	DAY WIRELESS SYSTEMS
00178178	50.00	05/28/21	DIAL, OLIVIA
00177762	2,732.00	05/05/21	DIAMOND FORK JUNIOR HIGH SCHOOL
00177865	161.56	05/12/21	DIAMOND, KAMEE
00177866	54.10	05/12/21	DICKSON, LAUREL ANN
00178179	35.00	05/28/21	DIEDE, MALORIE
00009117	150.00	05/14/21	DISCOUNT GLASS, LLC
00009127	415.00	05/21/21	DISCOUNT GLASS, LLC
00178098	20,196.00	05/21/21	D & L ELECTRIC CONTROLS CO, INC
00177867	1,697.04	05/12/21	DOMINION ENERGY UT, FORMERLY QUESTAR GAS
00177867	552.02	05/12/21	DOMINION ENERGY UT, FORMERLY QUESTAR GAS
00177867	1,149.45	05/12/21	DOMINION ENERGY UT, FORMERLY QUESTAR GAS
00177867	1,301.42	05/12/21	DOMINION ENERGY UT, FORMERLY QUESTAR GAS
00177867	920.09	05/12/21	DOMINION ENERGY UT, FORMERLY QUESTAR GAS
00177867	858.68	05/12/21	DOMINION ENERGY UT, FORMERLY QUESTAR GAS
00177867	810.74	05/12/21	DOMINION ENERGY UT, FORMERLY QUESTAR GAS
00177867	1,410.37	05/12/21	DOMINION ENERGY UT, FORMERLY QUESTAR GAS
00177867	1,254.67	05/12/21	DOMINION ENERGY UT, FORMERLY QUESTAR GAS
00177867	2,012.10	05/12/21	DOMINION ENERGY UT, FORMERLY QUESTAR GAS

00177867	1,241.17	05/12/21	DOMINION ENERGY UT, FORMERLY QUESTAR GAS
00177867	1,089.56	05/12/21	DOMINION ENERGY UT, FORMERLY QUESTAR GAS
00177867	1,298.50	05/12/21	DOMINION ENERGY UT, FORMERLY QUESTAR GAS
00177867	887.64	05/12/21	DOMINION ENERGY UT, FORMERLY QUESTAR GAS
00177867	1,117.89	05/12/21	DOMINION ENERGY UT, FORMERLY QUESTAR GAS
00177867	2,731.08	05/12/21	DOMINION ENERGY UT, FORMERLY QUESTAR GAS
00177867	1,168.47	05/12/21	DOMINION ENERGY UT, FORMERLY QUESTAR GAS
00177867	1,113.31	05/12/21	DOMINION ENERGY UT, FORMERLY QUESTAR GAS
00177867	1,129.44	05/12/21	DOMINION ENERGY UT, FORMERLY QUESTAR GAS
00177867	1,121.80	05/12/21	DOMINION ENERGY UT, FORMERLY QUESTAR GAS
00177867	1,141.87	05/12/21	DOMINION ENERGY UT, FORMERLY QUESTAR GAS
00177867	1,103.90	05/12/21	DOMINION ENERGY UT, FORMERLY QUESTAR GAS
00177867	1,166.66	05/12/21	DOMINION ENERGY UT, FORMERLY QUESTAR GAS
00177867	1,104.01	05/12/21	DOMINION ENERGY UT, FORMERLY QUESTAR GAS
00177867	1,009.71	05/12/21	DOMINION ENERGY UT, FORMERLY QUESTAR GAS
00177867	991.18	05/12/21	DOMINION ENERGY UT, FORMERLY QUESTAR GAS
00177867	1,154.53	05/12/21	DOMINION ENERGY UT, FORMERLY QUESTAR GAS
00177867	1,276.88	05/12/21	DOMINION ENERGY UT, FORMERLY QUESTAR GAS
00177867	876.69	05/12/21	DOMINION ENERGY UT, FORMERLY QUESTAR GAS
00177867	1,214.23	05/12/21	DOMINION ENERGY UT, FORMERLY QUESTAR GAS
00177867	1,185.55	05/12/21	DOMINION ENERGY UT, FORMERLY QUESTAR GAS
00177867	297.76	05/12/21	DOMINION ENERGY UT, FORMERLY QUESTAR GAS
00177867	2,251.33	05/12/21	DOMINION ENERGY UT, FORMERLY QUESTAR GAS
00177867	200.13	05/12/21	DOMINION ENERGY UT, FORMERLY QUESTAR GAS
00177867	2,338.88	05/12/21	DOMINION ENERGY UT, FORMERLY QUESTAR GAS
00177867	2,793.92	05/12/21	DOMINION ENERGY UT, FORMERLY QUESTAR GAS
00177867	2,193.12	05/12/21	DOMINION ENERGY UT, FORMERLY QUESTAR GAS
00177867	900.69	05/12/21	DOMINION ENERGY UT, FORMERLY QUESTAR GAS

00177867	11,494.83	05/12/21	DOMINION ENERGY UT, FORMERLY QUESTAR GAS
00177867	1,305.90	05/12/21	DOMINION ENERGY UT, FORMERLY QUESTAR GAS
00177867	1,915.75	05/12/21	DOMINION ENERGY UT, FORMERLY QUESTAR GAS
00177867	614.35	05/12/21	DOMINION ENERGY UT, FORMERLY QUESTAR GAS
00177867	4,524.40	05/12/21	DOMINION ENERGY UT, FORMERLY QUESTAR GAS
00177867	4,600.11	05/12/21	DOMINION ENERGY UT, FORMERLY QUESTAR GAS
00177867	3,159.14	05/12/21	DOMINION ENERGY UT, FORMERLY QUESTAR GAS
00177867	7,098.68	05/12/21	DOMINION ENERGY UT, FORMERLY QUESTAR GAS
00177867	8,083.92	05/12/21	DOMINION ENERGY UT, FORMERLY QUESTAR GAS
00177867	1,843.29	05/12/21	DOMINION ENERGY UT, FORMERLY QUESTAR GAS
00177867	1,731.07	05/12/21	DOMINION ENERGY UT, FORMERLY QUESTAR GAS
00177867	2,889.78	05/12/21	DOMINION ENERGY UT, FORMERLY QUESTAR GAS
00178053	13,438.70	05/19/21	DOMINO'S PIZZA (PAYSON)
00177868	7.63	05/12/21	DOUG SMITH (SPANISH FORK)
00177868	54.24	05/12/21	DOUG SMITH (SPANISH FORK)
00178099	150.00	05/21/21	DUNCAN, STACY C
00178077	9.60	05/07/21	EDUCATORS MUTUAL INSURANCE
00178078	155.94	05/07/21	EDUCATORS MUTUAL INSURANCE
00178079	212.11	05/07/21	EDUCATORS MUTUAL INSURANCE
00177763	10,487.08	05/05/21	EKHO COMM LLC
00177978	11,854.30	05/14/21	EKHO COMM LLC
00178180	5,996.91	05/28/21	EKHO COMM LLC
00178180	10,487.08	05/28/21	EKHO COMM LLC
00178180	11,854.30	05/28/21	EKHO COMM LLC
00178180	17,374.10	05/28/21	EKHO COMM LLC
00177764	980.00	05/05/21	ELECTRICALUT
00178139	149.08	05/07/21	EMI
00178140	100,455.33	05/07/21	EMI

00177869	7.00	05/12/21	ENTERPRISE FM TRUST
00177869	441.02	05/12/21	ENTERPRISE FM TRUST
00177869	14.00	05/12/21	ENTERPRISE FM TRUST
00177869	681.50	05/12/21	ENTERPRISE FM TRUST
00177869	14.00	05/12/21	ENTERPRISE FM TRUST
00177869	1,154.08	05/12/21	ENTERPRISE FM TRUST
00177869	117.90	05/12/21	ENTERPRISE FM TRUST
00177869	1,129.15	05/12/21	ENTERPRISE FM TRUST
00177869	446.60	05/12/21	ENTERPRISE FM TRUST
00177869	4,656.76	05/12/21	ENTERPRISE FM TRUST
00177869	736.55	05/12/21	ENTERPRISE FM TRUST
00177869	4,422.80	05/12/21	ENTERPRISE FM TRUST
00177869	35.00	05/12/21	ENTERPRISE FM TRUST
00177869	1,753.49	05/12/21	ENTERPRISE FM TRUST
00177870	110.60	05/12/21	ERNST, TIM (CLARENCE)
00177765	40.00	05/05/21	FACKRELL, SANDEE
00178075	80.00	05/20/21	FANO, LORI
00009104	10.98	05/12/21	FASTENAL CO
00178181	16.13	05/28/21	FERGUSON, MARK ANTHONY
00177871	48.72	05/12/21	FERNANDEZ, SONIA
00177979	60.00	05/14/21	FIRSTNET
00177979	120.00	05/14/21	FIRSTNET
00177979	360.00	05/14/21	FIRSTNET
00177979	120.00	05/14/21	FIRSTNET
00177979	60.00	05/14/21	FIRSTNET
00177979	60.00	05/14/21	FIRSTNET
00177979	60.00	05/14/21	FIRSTNET
00177979	76.33	05/14/21	FIRSTNET

00177979	220.04	05/14/21	FIRSTNET
00177979	300.00	05/14/21	FIRSTNET
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00177979	60.00	05/14/21	FIRSTNET
00177979	960.00	05/14/21	FIRSTNET
00177979	-118.40	05/14/21	FIRSTNET
00177979	120.00	05/14/21	FIRSTNET
00178054	70.00	05/19/21	FLEMING, ROBERT
00178182	275.25	05/28/21	FLEMING, ROBERT
00177872	750.00	05/12/21	FOOTHILLS ELEMENTARY SCHOOL
00177873	16.67	05/12/21	FREEWAY PROPANE INC
00178031	65.00	05/18/21	FREEWAY PROPANE INC
00178183	250.00	05/28/21	FREGOSO, AMBER
00178100	150.00	05/21/21	GARDNER, KELSEY ANN
00177980	168.22	05/14/21	GAST, MICHELLE
00177874	115.81	05/12/21	GILES, EMILY S
00178184	70.00	05/28/21	GOMEZ, KRISTI
00177875	24.19	05/12/21	GOODMAN, JORDAN
00178101	19.77	05/21/21	GOODMAN, JORDAN
00009145	7,861.67	05/28/21	GOPHER SPORT
00177766	239.76	05/05/21	GOVCONNECTION INC
00178185	102.00	05/28/21	GRAFF, TONA
00178102	1,000.00	05/21/21	GRAHAM, CHARLES RAY JR
00177767	2,224.57	05/05/21	GRAINGER, W W-INC
00177768	86.88	05/05/21	GRAINGER, W W-INC
00177768	371.28	05/05/21	GRAINGER, W W-INC
00177768	1,082.40	05/05/21	GRAINGER, W W-INC

00177768	84.00	05/05/21	GRAINGER, W W-INC
00177768	409.68	05/05/21	GRAINGER, W W-INC
00177768	1,027.92	05/05/21	GRAINGER, W W-INC
00177768	312.72	05/05/21	GRAINGER, W W-INC
00177768	54.40	05/05/21	GRAINGER, W W-INC
00177768	243.00	05/05/21	GRAINGER, W W-INC
00177768	13.22	05/05/21	GRAINGER, W W-INC
00177876	237.40	05/12/21	GRAINGER, W W-INC
00177876	430.63	05/12/21	GRAINGER, W W-INC
00177981	14.32	05/14/21	GRAINGER, W W-INC
00178103	21.28	05/21/21	GRAINGER, W W-INC
00178103	21.08	05/21/21	GRAINGER, W W-INC
00178186	230.98	05/28/21	GRAINGER, W W-INC
00177769	1,005.00	05/05/21	GRANITE SEED
00177877	762.01	05/12/21	GRAYBAR ELECTRIC COMPANY INC
00177878	285.00	05/12/21	GREAT WESTERN SUPPLY, INC.
00177982	39.00	05/14/21	GREAT WESTERN SUPPLY, INC.
00178032	146.00	05/18/21	GREAT WESTERN SUPPLY, INC.
00177983	1,833.50	05/14/21	GSBS ARCHITECTS
00177818	401.71	05/07/21	GUGLIELMO & ASSOCIATES
00177770	1,000.00	05/05/21	GURNEY & ASSOCIATES
00178187	175.36	05/28/21	HALCROW, TAMSEN C
00177879	225.85	05/12/21	HAMILTON, DIANE
00177880	157.92	05/12/21	HANKS, BRYAN
00177881	59.08	05/12/21	HANKS, ZACK
00177882	217.62	05/12/21	HANOSEK, CHARLES
00177883	284.48	05/12/21	HANSEN, RORY
00177771	96.15	05/05/21	HARRISON, MICHAEL

00178188	60.00	05/28/21	HARRISON, MICHAEL
00178080	12,497.48	05/07/21	HARTFORD
00178081	23,137.69	05/07/21	HARTFORD
00178082	38,111.21	05/07/21	HARTFORD
00178189	204.40	05/28/21	HATFIELD, HEIDI
00178190	46.20	05/28/21	HELLER, KATHLEEN
00178104	300.00	05/21/21	HENDERSON, CELESTE D
00178191	75.00	05/28/21	HENDERSON, CELESTE D
00178192	73.32	05/28/21	HENDERSON, HOLLY
00177772	0.00	05/05/21	HERTZ FURNITURE SYSTEMS LLC
00177772	7,171.41	05/05/21	HERTZ FURNITURE SYSTEMS LLC
00177884	52.98	05/12/21	HIATT, LENNA
00177885	120.57	05/12/21	HISKEY, LANA H
00177886	1,518.36	05/12/21	HOBBLE CREEK ELEMENTARY
00177886	650.58	05/12/21	HOBBLE CREEK ELEMENTARY
00178055	500.00	05/19/21	HOBBLE CREEK ELEMENTARY
00177887	58.24	05/12/21	HOFELING, RONETTE
00177773	1,247,568.15	05/05/21	HOGAN & ASSOCIATES CONSTRUCTION
00177888	113.01	05/12/21	HONE, STEVEN K.
00178009	32,589.27	05/07/21	HORACE MANN LIFE INSURANCE COMPANY
00178010	4,155.24	05/07/21	HORACE MANN LIFE INSURANCE COMPANY
00177984	3,170.83	05/14/21	HORIZON HOME HEALTH
00178105	8,266.68	05/21/21	HORIZON HOME HEALTH
00178193	3,016.67	05/28/21	HORIZON HOME HEALTH
00178056	50.00	05/19/21	HUGHES, NIKKI
00178194	438.89	05/28/21	HUMPHRIES ARCHERY
00178106	3,303.75	05/21/21	HUMPHRIES INC
00178106	3,303.75	05/21/21	HUMPHRIES INC

00178106	3,303.75	05/21/21	HUMPHRIES INC
00178106	3,303.75	05/21/21	HUMPHRIES INC
00178106	3,303.75	05/21/21	HUMPHRIES INC
00177774	322.81	05/05/21	HY-KO SUPPLY
00177775	450.00	05/05/21	IMAGING CONCEPTS
00009128	265.22	05/21/21	IML SECURITY SUPPLY
00178195	54.98	05/28/21	INTERMOUNTAIN FARMER ASSN
00177889	469.00	05/12/21	INTERMOUNTAIN WORKMED
00177985	99.59	05/14/21	INTERSTATE BATTERY SYSTEM
00177985	45.95	05/14/21	INTERSTATE BATTERY SYSTEM
00178196	201.85	05/28/21	INTERSTATE BATTERY SYSTEM
00178197	382.50	05/28/21	INTERWEST INTERPRETING
00178198	320.00	05/28/21	INTERWEST REFRIGERATION LLC
00177890	31.25	05/12/21	IVERSON, MELISSA
00177892	70.00	05/12/21	JACOBSON, JUDY
00177776	8,830.00	05/05/21	J & L CONTRACTING INC
00177776	16,985.00	05/05/21	J & L CONTRACTING INC
00177891	1,684.00	05/12/21	J & L CONTRACTING INC
00178199	3,850.00	05/28/21	JOHN DEERE FINANCIAL (STOTZ)
00177819	335.18	05/07/21	JOHNSON MARK, LLC
00178107	111.83	05/21/21	JONES, MARK DEAN
00009097	413.47	05/12/21	JONES PAINT AND GLASS
00009129	67.83	05/21/21	JONES PAINT AND GLASS
00009129	67.84	05/21/21	JONES PAINT AND GLASS
00009092	3,509.44	05/05/21	JOSTENS
00177986	56.67	05/14/21	JURKATIS, SUSAN
00009146	67.50	05/28/21	JW PEPPER
00177893	77.62	05/12/21	KAY, NEELEY

00178057	52.00	05/19/21	KEARL, ELIZABETH
00178200	62,941.60	05/28/21	KELLY TEMPORARY SERVICES
00178200	215.20	05/28/21	KELLY TEMPORARY SERVICES
00178200	737.08	05/28/21	KELLY TEMPORARY SERVICES
00178200	1,879.15	05/28/21	KELLY TEMPORARY SERVICES
00178200	76.86	05/28/21	KELLY TEMPORARY SERVICES
00178200	1,422.00	05/28/21	KELLY TEMPORARY SERVICES
00178200	1,261.46	05/28/21	KELLY TEMPORARY SERVICES
00178200	610.95	05/28/21	KELLY TEMPORARY SERVICES
00178200	750.69	05/28/21	KELLY TEMPORARY SERVICES
00178200	27.41	05/28/21	KELLY TEMPORARY SERVICES
00178200	668.61	05/28/21	KELLY TEMPORARY SERVICES
00178200	114.99	05/28/21	KELLY TEMPORARY SERVICES
00178200	511.53	05/28/21	KELLY TEMPORARY SERVICES
00178200	34.49	05/28/21	KELLY TEMPORARY SERVICES
00178200	518.32	05/28/21	KELLY TEMPORARY SERVICES
00178200	813.94	05/28/21	KELLY TEMPORARY SERVICES
00178200	429.64	05/28/21	KELLY TEMPORARY SERVICES
00178200	211.39	05/28/21	KELLY TEMPORARY SERVICES
00178200	337.01	05/28/21	KELLY TEMPORARY SERVICES
00178200	398.80	05/28/21	KELLY TEMPORARY SERVICES
00178200	344.89	05/28/21	KELLY TEMPORARY SERVICES
00178200	68.98	05/28/21	KELLY TEMPORARY SERVICES
00178200	533.10	05/28/21	KELLY TEMPORARY SERVICES
00178200	1,063.25	05/28/21	KELLY TEMPORARY SERVICES
00178200	38.43	05/28/21	KELLY TEMPORARY SERVICES
00178200	352.63	05/28/21	KELLY TEMPORARY SERVICES
00178200	846.64	05/28/21	KELLY TEMPORARY SERVICES

00178200	138.98	05/28/21	KELLY TEMPORARY SERVICES
00178200	413.87	05/28/21	KELLY TEMPORARY SERVICES
00178200	206.93	05/28/21	KELLY TEMPORARY SERVICES
00178200	283.80	05/28/21	KELLY TEMPORARY SERVICES
00178200	416.42	05/28/21	KELLY TEMPORARY SERVICES
00178200	104.49	05/28/21	KELLY TEMPORARY SERVICES
00178200	34.49	05/28/21	KELLY TEMPORARY SERVICES
00178200	174.49	05/28/21	KELLY TEMPORARY SERVICES
00178200	928.25	05/28/21	KELLY TEMPORARY SERVICES
00178200	633.61	05/28/21	KELLY TEMPORARY SERVICES
00178200	326.17	05/28/21	KELLY TEMPORARY SERVICES
00178200	241.42	05/28/21	KELLY TEMPORARY SERVICES
00178200	103.47	05/28/21	KELLY TEMPORARY SERVICES
00178200	214.82	05/28/21	KELLY TEMPORARY SERVICES
00178200	275.91	05/28/21	KELLY TEMPORARY SERVICES
00178200	2,975.95	05/28/21	KELLY TEMPORARY SERVICES
00178200	17,973.42	05/28/21	KELLY TEMPORARY SERVICES
00178200	117,918.39	05/28/21	KELLY TEMPORARY SERVICES
00178200	578.42	05/28/21	KELLY TEMPORARY SERVICES
00178200	1,956.66	05/28/21	KELLY TEMPORARY SERVICES
00178200	3,483.39	05/28/21	KELLY TEMPORARY SERVICES
00178200	623.76	05/28/21	KELLY TEMPORARY SERVICES
00178200	1,297.36	05/28/21	KELLY TEMPORARY SERVICES
00178200	1,185.44	05/28/21	KELLY TEMPORARY SERVICES
00178200	103.47	05/28/21	KELLY TEMPORARY SERVICES
00178200	310.40	05/28/21	KELLY TEMPORARY SERVICES
00178200	529.16	05/28/21	KELLY TEMPORARY SERVICES
00178200	492.23	05/28/21	KELLY TEMPORARY SERVICES

00178200	482.85	05/28/21	KELLY TEMPORARY SERVICES
00178200	894.74	05/28/21	KELLY TEMPORARY SERVICES
00178200	448.36	05/28/21	KELLY TEMPORARY SERVICES
00178200	93.87	05/28/21	KELLY TEMPORARY SERVICES
00178033	25,738.27	05/18/21	KEN GARFF FORD
00178108	125.00	05/21/21	KIME, DAVID L
00178058	46.75	05/19/21	KISER, MARY JANE
00178201	179.38	05/28/21	KNUDSEN, DAVE
00177820	90.91	05/07/21	KOFFORD, QUINN M
00178202	102.00	05/28/21	KRIEGER-JAMES, TERRY
00178109	150.00	05/21/21	LANDMARK HIGH SCHOOL
00177894	75.10	05/12/21	LANGFORD, MEGAN
00178203	234.50	05/28/21	LARSEN, KIM
00177895	115.25	05/12/21	LARSEN, MIKE (DIRECTOR)
00177896	31.58	05/12/21	LAUGHTER, CHERIE
00178204	250.25	05/28/21	LAURITZEN, THERESE
00009105	445.70	05/12/21	LAWSON PRODUCTS INC
00009147	436.23	05/28/21	LAWSON PRODUCTS INC
00177987	204.34	05/14/21	LEAVITT, KAREN
00177897	72.24	05/12/21	LEFEVRE, WENDY
00178011	274.15	05/07/21	LEGALSHIELD
00178205	20.00	05/28/21	LEWIS, JOLENE
00177777	118.00	05/05/21	LEXISNEXIS
00177778	76.89	05/05/21	LIDDIARD, JORY A
00177898	34.78	05/12/21	LIDDIARD, JORY A
00177779	1,112.56	05/05/21	LOGMEIN USA, INC
00177988	159.21	05/14/21	LOPEZ, JUNE
00177899	53.42	05/12/21	LOPEZ, KENNEDY ANDERSSON

00178206	142.91	05/28/21	LOVELESS, CHRIS
00177900	74.48	05/12/21	LOVELESS, NICOLE
00177989	368.93	05/14/21	LOWE, LYNNE
00177901	52.36	05/12/21	LOWE'S HARDWARE INC
00178110	500.80	05/21/21	LOWE'S HARDWARE INC
00178207	45.42	05/28/21	LUKE, MEGAN
00177902	143.36	05/12/21	LUNDELL, TARA
00178208	266.22	05/28/21	LUTHER, JUDITH
00177903	95.20	05/12/21	MAGOFFIN, BRADY
00177904	14.45	05/12/21	MAKIN, TARALYN F.
00177990	97.25	05/14/21	M AND R EQUIPMENT CO
00178034	1,703.98	05/18/21	M AND R EQUIPMENT CO
00178059	500.00	05/19/21	MAPLE MOUNTAIN HIGH SCHOOL
00177905	5,000.00	05/12/21	MAPLE RIDGE ELEMENTARY
00177780	374.00	05/05/21	MAPLETON CITY CORP
00177780	383.84	05/05/21	MAPLETON CITY CORP
00177780	581.14	05/05/21	MAPLETON CITY CORP
00177780	383.84	05/05/21	MAPLETON CITY CORP
00177780	394.00	05/05/21	MAPLETON CITY CORP
00177780	400.84	05/05/21	MAPLETON CITY CORP
00177780	218.98	05/05/21	MAPLETON CITY CORP
00177780	239.46	05/05/21	MAPLETON CITY CORP
00177780	383.84	05/05/21	MAPLETON CITY CORP
00177781	410.00	05/05/21	MAPLETON JUNIOR HIGH SCHOOL
00178060	500.00	05/19/21	MAPLETON JUNIOR HIGH SCHOOL
00178209	950.00	05/28/21	MAPLETON JUNIOR HIGH SCHOOL
00178210	47.00	05/28/21	MASSIC, KHRISTEN
00009093	840.00	05/05/21	MAXIM HEALTHCARE SERVICES, INC

00009130	2,800.00	05/21/21	MAXIM HEALTHCARE SERVICES, INC
00178211	185.43	05/28/21	MCGUIRE, RYAN
00177906	19.77	05/12/21	MCGUIRE, TRUDY
00178061	74,455.23	05/19/21	MEADOW GOLD DAIRY
00178212	179.05	05/28/21	MECHAM, DARRELL LYNN
00178213	178.94	05/28/21	MECHAM, KEVIN
00177907	104.25	05/12/21	MEMMOTT, KEVIN
00177991	134.99	05/14/21	MENDING SHED, THE
00177908	174.72	05/12/21	MENLOVE, WADE R
00178214	3,565.00	05/28/21	MERIDIAN ENGINEERING INC
00178214	12,497.50	05/28/21	MERIDIAN ENGINEERING INC
00178214	8,090.00	05/28/21	MERIDIAN ENGINEERING INC
00178215	227.25	05/28/21	MERRILL, RANDI LYNN
00178083	24,764.20	05/07/21	METLIFE
00178035	233.00	05/18/21	MHC SIGN & DESIGN
00177992	14,962.50	05/14/21	MHTN ARCHITECTS
00177992	14,962.50	05/14/21	MHTN ARCHITECTS
00009118	216.00	05/14/21	MIDWEST FLOOR COVERINGS
00009148	54.00	05/28/21	MIDWEST FLOOR COVERINGS
00178111	150.00	05/21/21	MILBERGER, ALICIA
00177909	95.03	05/12/21	MIRAMONTES, JONATHAN JAMES
00178216	27.50	05/28/21	MITCHELL, LORI
00178216	31.00	05/28/21	MITCHELL, LORI
00178216	33.00	05/28/21	MITCHELL, LORI
00178217	51.35	05/28/21	MOTT, KATHRYN LEIGH
00009094	19.56	05/05/21	MOUNTAINLAND SUPPLY CO
00009094	518.54	05/05/21	MOUNTAINLAND SUPPLY CO
00009094	11.24	05/05/21	MOUNTAINLAND SUPPLY CO

00009106	175.11	05/12/21	MOUNTAINLAND SUPPLY CO
00009106	863.31	05/12/21	MOUNTAINLAND SUPPLY CO
00009106	621.16	05/12/21	MOUNTAINLAND SUPPLY CO
00009106	17.44	05/12/21	MOUNTAINLAND SUPPLY CO
00009106	95.12	05/12/21	MOUNTAINLAND SUPPLY CO
00009106	7.72	05/12/21	MOUNTAINLAND SUPPLY CO
00009106	4,215.85	05/12/21	MOUNTAINLAND SUPPLY CO
00009106	-228.79	05/12/21	MOUNTAINLAND SUPPLY CO
00009106	48.54	05/12/21	MOUNTAINLAND SUPPLY CO
00009106	-12.29	05/12/21	MOUNTAINLAND SUPPLY CO
00009119	7.93	05/14/21	MOUNTAINLAND SUPPLY CO
00009119	30.67	05/14/21	MOUNTAINLAND SUPPLY CO
00009131	52.54	05/21/21	MOUNTAINLAND SUPPLY CO
00009131	53.61	05/21/21	MOUNTAINLAND SUPPLY CO
00009131	96.45	05/21/21	MOUNTAINLAND SUPPLY CO
00009131	208.93	05/21/21	MOUNTAINLAND SUPPLY CO
00009149	133.36	05/28/21	MOUNTAINLAND SUPPLY CO
00009149	13.50	05/28/21	MOUNTAINLAND SUPPLY CO
00009149	12,000.00	05/28/21	MOUNTAINLAND SUPPLY CO
00009149	12,198.75	05/28/21	MOUNTAINLAND SUPPLY CO
00009149	74.17	05/28/21	MOUNTAINLAND SUPPLY CO
00177969	57.33	05/12/21	MOUNTAINLAND SUPPLY CO
00177782	41,995.00	05/05/21	MOUNTAIN VIEW STAGING SERVICES, LLC
00177993	5,480.00	05/14/21	MOUNTAIN WEST SECURITY SYSTEMS
00178062	351.10	05/19/21	MT NEBO MIDDLE SCHOOL
00177910	121.69	05/12/21	MURDOCH, SHALYN
00178218	83.22	05/28/21	MURDOCH, SHALYN
00177783	681,678.69	05/05/21	MY TECH HIGH, INC

00177994	343.90	05/14/21	NAPA AUTO PAYSON
00177994	16.42	05/14/21	NAPA AUTO PAYSON
00177994	124.41	05/14/21	NAPA AUTO PAYSON
00178006	69,050.15	05/07/21	NATIONAL BENEFIT SERVICES, LLC
00178017	333.00	05/07/21	NEBO CUSTODIAN ASSOCIATION
00178084	6,348.00	05/07/21	NEBO FLEX SPENDING
00178018	2,246.67	05/07/21	NEBO FOUNDATION
00178019	928.00	05/07/21	NEBO OFFICE FUND
00177911	150.00	05/12/21	NELSON FIRE SYSTEMS
00178219	260.80	05/28/21	NELSON, JEFFREY
00177784	92.46	05/05/21	NELSON, NICOLE
00177785	367.00	05/05/21	NELSON, SHERRI
00177912	343.70	05/12/21	NELSON, SHERRI
00178063	177.50	05/19/21	NELSON, SHERRI
00178112	637.50	05/21/21	NELSON, SHERRI
00178220	265.00	05/28/21	NELSON, SHERRI
00178221	173.77	05/28/21	NELSON, THRESA
00177786	4,616.02	05/05/21	NICHOLAS AND CO. INC.
00177786	76.31	05/05/21	NICHOLAS AND CO. INC.
00177786	115.19	05/05/21	NICHOLAS AND CO. INC.
00177786	200.10	05/05/21	NICHOLAS AND CO. INC.
00177913	51,441.58	05/12/21	NICHOLAS AND CO. INC.
00178222	31.35	05/28/21	NIELSEN, JENNIFER
00177914	96.71	05/12/21	NIELSEN, JOLYN
00177915	24.58	05/12/21	NIELSEN, SAVANNAH
00178036	400.80	05/18/21	NORTHWEST FENCE INSTALLATION, INC
00178036	436.47	05/18/21	NORTHWEST FENCE INSTALLATION, INC
00178064	94.16	05/19/21	NORTHWEST FENCE INSTALLATION, INC

00178113	150.19	05/21/21	NORTON, PAM
00177821	737.39	05/07/21	OFFICE OF STATE DEBT COLLECTION
00178114	153.22	05/21/21	OLSEN, ELAINE
00177916	135.69	05/12/21	OLSEN, JEANNIE
00177917	53.09	05/12/21	OLSEN, JOHN
00177918	171.86	05/12/21	OLSON, JANA
00177918	13.78	05/12/21	OLSON, JANA
00178223	2,737.59	05/28/21	ORACLE SUPPORT SERVICES
00009107	147.30	05/12/21	O'REILLY AUTO PARTS
00009132	386.64	05/21/21	O'REILLY AUTO PARTS
00178115	781.00	05/21/21	OUT BACK GRAPHICS LLC
00178115	130.00	05/21/21	OUT BACK GRAPHICS LLC
00177919	692.71	05/12/21	OVERDRIVE INC
00178116	4,625.00	05/21/21	PARK VIEW ELEMENTARY SCHOOL
00178116	1,191.42	05/21/21	PARK VIEW ELEMENTARY SCHOOL
00178116	263.97	05/21/21	PARK VIEW ELEMENTARY SCHOOL
00178116	736.72	05/21/21	PARK VIEW ELEMENTARY SCHOOL
00178116	2,000.80	05/21/21	PARK VIEW ELEMENTARY SCHOOL
00178116	514.28	05/21/21	PARK VIEW ELEMENTARY SCHOOL
00177822	85.56	05/07/21	PARRY, EDWIN B
00177920	79.74	05/12/21	PARTRIDGE, JODI LYNN
00178224	69.75	05/28/21	PATTERSON, SARA ANN
00177921	195.89	05/12/21	PAUL, KAREN
00178037	454.74	05/18/21	PAYSON CITY CORPORATION
00178117	68.49	05/21/21	PAYSON CITY CORPORATION
00178117	172.92	05/21/21	PAYSON CITY CORPORATION
00178117	2,147.68	05/21/21	PAYSON CITY CORPORATION
00178117	465.34	05/21/21	PAYSON CITY CORPORATION

00178117	300.96	05/21/21	PAYSON CITY CORPORATION
00178117	2,776.98	05/21/21	PAYSON CITY CORPORATION
00178117	249.89	05/21/21	PAYSON CITY CORPORATION
00178117	444.10	05/21/21	PAYSON CITY CORPORATION
00178117	2,652.16	05/21/21	PAYSON CITY CORPORATION
00178117	739.24	05/21/21	PAYSON CITY CORPORATION
00178117	504.45	05/21/21	PAYSON CITY CORPORATION
00178117	2,922.25	05/21/21	PAYSON CITY CORPORATION
00178117	339.15	05/21/21	PAYSON CITY CORPORATION
00178117	220.88	05/21/21	PAYSON CITY CORPORATION
00178117	2,550.32	05/21/21	PAYSON CITY CORPORATION
00178117	584.47	05/21/21	PAYSON CITY CORPORATION
00178117	520.31	05/21/21	PAYSON CITY CORPORATION
00178117	1,933.38	05/21/21	PAYSON CITY CORPORATION
00178117	691.17	05/21/21	PAYSON CITY CORPORATION
00178117	720.33	05/21/21	PAYSON CITY CORPORATION
00178117	5,567.47	05/21/21	PAYSON CITY CORPORATION
00178117	1,053.83	05/21/21	PAYSON CITY CORPORATION
00178117	164.34	05/21/21	PAYSON CITY CORPORATION
00178117	7,731.53	05/21/21	PAYSON CITY CORPORATION
00178117	1,317.63	05/21/21	PAYSON CITY CORPORATION
00178117	2,822.20	05/21/21	PAYSON CITY CORPORATION
00178117	11,380.43	05/21/21	PAYSON CITY CORPORATION
00178225	95.55	05/28/21	PAYSON MARKET
00178225	7.98	05/28/21	PAYSON MARKET
00178225	13.65	05/28/21	PAYSON MARKET
00177922	176.85	05/12/21	PEASLEE, TINA
00178118	60.00	05/21/21	PEDERSEN, DIANE

00178226	190.36	05/28/21	PEERY, BART REX
00177787	3,163.50	05/05/21	PENDLETON SERVICES, LLC
00178119	2,460.50	05/21/21	PENDLETON SERVICES, LLC
00177788	1,814.00	05/05/21	PERFORMANCE AUDIO LLC
00009120	15.62	05/14/21	PETERSON PLUMBING SUPPLY
00009120	36.27	05/14/21	PETERSON PLUMBING SUPPLY
00009120	198.57	05/14/21	PETERSON PLUMBING SUPPLY
00009120	249.20	05/14/21	PETERSON PLUMBING SUPPLY
00009133	6,573.62	05/21/21	PETERSON PLUMBING SUPPLY
00009133	841.18	05/21/21	PETERSON PLUMBING SUPPLY
00178227	253.41	05/28/21	PETERSON, TROY
00177789	104.61	05/05/21	PHELPS, MORGAN
00177790	151.27	05/05/21	PLAYPOWER LT FARMINGTON INC
00178228	225.00	05/28/21	PORTER, LENAY
00178038	20,091.16	05/18/21	PRO TINT INC
00178038	20,091.16	05/18/21	PRO TINT INC
00178229	15,859.69	05/28/21	PRO TINT INC
00177923	52.19	05/12/21	PRUSAK, LINDSEY R
00177791	200.00	05/05/21	QUALITY POWDER COATING LLC
00178230	300.00	05/28/21	QUINTANA, ALFREDO
00177924	546.00	05/12/21	READY2TEACH
00177924	40.00	05/12/21	READY2TEACH
00177924	80.00	05/12/21	READY2TEACH
00177924	160.00	05/12/21	READY2TEACH
00177924	1,200.00	05/12/21	READY2TEACH
00177924	3,294.00	05/12/21	READY2TEACH
00177924	80.00	05/12/21	READY2TEACH
00177792	2,042.32	05/05/21	REALLY GREAT READING

00177792	7,516.75	05/05/21	REALLY GREAT READING
00177792	8,185.50	05/05/21	REALLY GREAT READING
00177925	5,234.98	05/12/21	REALLY GREAT READING
00177925	855.00	05/12/21	REALLY GREAT READING
00177925	3,080.00	05/12/21	REALLY GREAT READING
00178065	3,060.04	05/19/21	REALLY GREAT READING
00178120	7,009.33	05/21/21	REALLY GREAT READING
00178120	6,571.55	05/21/21	REALLY GREAT READING
00178231	8,499.00	05/28/21	REALLY GREAT READING
00178231	1,406.51	05/28/21	REALLY GREAT READING
00178231	6,811.00	05/28/21	REALLY GREAT READING
00177995	78.97	05/14/21	REAMS WESTERN OUTFITTERS
00177926	77.28	05/12/21	REESE, LORIE
00177793	236.40	05/05/21	REFRIGERATION SUPPLIES DISTRIBUTOR (RSD)
00178232	42.50	05/28/21	REID, KRISTINA
00178233	385.62	05/28/21	REID, VANIKA
00177794	473.87	05/05/21	REPUBLIC SERVICES INC
00177794	325.00	05/05/21	REPUBLIC SERVICES INC
00177794	388.88	05/05/21	REPUBLIC SERVICES INC
00177794	862.50	05/05/21	REPUBLIC SERVICES INC
00177794	315.59	05/05/21	REPUBLIC SERVICES INC
00177794	457.24	05/05/21	REPUBLIC SERVICES INC
00177794	297.33	05/05/21	REPUBLIC SERVICES INC
00177794	298.00	05/05/21	REPUBLIC SERVICES INC
00177794	432.35	05/05/21	REPUBLIC SERVICES INC
00177794	367.34	05/05/21	REPUBLIC SERVICES INC
00177794	406.90	05/05/21	REPUBLIC SERVICES INC
00177794	408.88	05/05/21	REPUBLIC SERVICES INC

00177794	408.88	05/05/21	REPUBLIC SERVICES INC
00177794	347.35	05/05/21	REPUBLIC SERVICES INC
00177794	297.73	05/05/21	REPUBLIC SERVICES INC
00177794	615.00	05/05/21	REPUBLIC SERVICES INC
00177794	396.97	05/05/21	REPUBLIC SERVICES INC
00177794	651.90	05/05/21	REPUBLIC SERVICES INC
00177794	426.49	05/05/21	REPUBLIC SERVICES INC
00177794	408.88	05/05/21	REPUBLIC SERVICES INC
00177794	200.00	05/05/21	REPUBLIC SERVICES INC
00177794	272.30	05/05/21	REPUBLIC SERVICES INC
00177794	446.97	05/05/21	REPUBLIC SERVICES INC
00177794	347.35	05/05/21	REPUBLIC SERVICES INC
00177794	315.59	05/05/21	REPUBLIC SERVICES INC
00177794	248.11	05/05/21	REPUBLIC SERVICES INC
00177794	408.88	05/05/21	REPUBLIC SERVICES INC
00177794	408.88	05/05/21	REPUBLIC SERVICES INC
00177794	400.09	05/05/21	REPUBLIC SERVICES INC
00177794	297.73	05/05/21	REPUBLIC SERVICES INC
00177794	297.74	05/05/21	REPUBLIC SERVICES INC
00177794	503.50	05/05/21	REPUBLIC SERVICES INC
00177794	315.00	05/05/21	REPUBLIC SERVICES INC
00177794	688.79	05/05/21	REPUBLIC SERVICES INC
00177794	623.52	05/05/21	REPUBLIC SERVICES INC
00177794	595.00	05/05/21	REPUBLIC SERVICES INC
00177794	577.00	05/05/21	REPUBLIC SERVICES INC
00177794	793.95	05/05/21	REPUBLIC SERVICES INC
00177794	577.00	05/05/21	REPUBLIC SERVICES INC
00177794	396.97	05/05/21	REPUBLIC SERVICES INC

00177794	1,238.13	05/05/21	REPUBLIC SERVICES INC
00177794	872.93	05/05/21	REPUBLIC SERVICES INC
00177794	1,042.01	05/05/21	REPUBLIC SERVICES INC
00177794	943.50	05/05/21	REPUBLIC SERVICES INC
00177794	682.41	05/05/21	REPUBLIC SERVICES INC
00177794	631.19	05/05/21	REPUBLIC SERVICES INC
00177794	148.87	05/05/21	REPUBLIC SERVICES INC
00177794	335.73	05/05/21	REPUBLIC SERVICES INC
00177927	443.33	05/12/21	RHINEHART OIL COMPANY, INC
00178039	481.73	05/18/21	RHINEHART OIL COMPANY, INC
00178234	323.32	05/28/21	RHINEHART OIL COMPANY, INC
00178121	143.80	05/21/21	RICHARDS, KEITH
00178235	102.00	05/28/21	RICHARDS, KEITH
00009150	10,419.45	05/28/21	RIDDELL ALL AMERICAN SPORTS
00177928	134.29	05/12/21	ROBBINS, AMANDA
00178236	148.50	05/28/21	ROCKWOOD, DAVID
00177795	3,491.72	05/05/21	ROCKY MOUNTAIN POWER
00177795	2,736.82	05/05/21	ROCKY MOUNTAIN POWER
00177795	3,660.15	05/05/21	ROCKY MOUNTAIN POWER
00177795	3,708.41	05/05/21	ROCKY MOUNTAIN POWER
00177795	3,856.41	05/05/21	ROCKY MOUNTAIN POWER
00177795	4,168.49	05/05/21	ROCKY MOUNTAIN POWER
00177795	3,001.00	05/05/21	ROCKY MOUNTAIN POWER
00177795	1,326.38	05/05/21	ROCKY MOUNTAIN POWER
00177795	6,098.26	05/05/21	ROCKY MOUNTAIN POWER
00177795	10.86	05/05/21	ROCKY MOUNTAIN POWER
00009108	428.88	05/12/21	ROCKY MOUNTAIN TURF EQUIPMENT
00177996	81.14	05/14/21	ROGERS, SHALESE

00177929	681.65	05/12/21	RON GORDON'S TIRE PROS
00177930	89.95	05/12/21	RON GORDON'S TIRE PROS
00177997	91.68	05/14/21	RON GORDON'S TIRE PROS
00178040	488.00	05/18/21	RON GORDON'S TIRE PROS
00178237	634.00	05/28/21	RON GORDON'S TIRE PROS
00177998	389.76	05/14/21	RUCKER, JILL
00178238	430.08	05/28/21	RUCKER, JILL
00177931	23,556.79	05/12/21	RUSH TRUCK CENTERS OF UTAH
00177931	2,792.70	05/12/21	RUSH TRUCK CENTERS OF UTAH
00178041	8,742.40	05/18/21	RUSH TRUCK CENTERS OF UTAH
00177932	187.54	05/12/21	RYDER, MILA
00177796	2,000.00	05/05/21	SAGE CREEK ELEMENTARY SCHOOL
00177933	119.62	05/12/21	SAINSBURY, SPENCER
00177797	621.89	05/05/21	SALEM CITY CORP
00177797	340.19	05/05/21	SALEM CITY CORP
00177797	3,885.36	05/05/21	SALEM CITY CORP
00177797	713.00	05/05/21	SALEM CITY CORP
00177797	229.84	05/05/21	SALEM CITY CORP
00177797	3,534.22	05/05/21	SALEM CITY CORP
00177797	459.93	05/05/21	SALEM CITY CORP
00177797	151.84	05/05/21	SALEM CITY CORP
00177797	3,103.12	05/05/21	SALEM CITY CORP
00177797	1,265.71	05/05/21	SALEM CITY CORP
00177797	554.99	05/05/21	SALEM CITY CORP
00177797	5,596.93	05/05/21	SALEM CITY CORP
00177797	1,701.77	05/05/21	SALEM CITY CORP
00177797	588.74	05/05/21	SALEM CITY CORP
00177797	5,627.65	05/05/21	SALEM CITY CORP

00177797	3,133.48	05/05/21	SALEM CITY CORP
00177797	-2,919.21	05/05/21	SALEM CITY CORP
00177797	12,432.09	05/05/21	SALEM CITY CORP
00177797	25.46	05/05/21	SALEM CITY CORP
00177797	157.84	05/05/21	SALEM CITY CORP
00177797	872.81	05/05/21	SALEM CITY CORP
00177797	54.07	05/05/21	SALEM CITY CORP
00177797	411.24	05/05/21	SALEM CITY CORP
00177797	8,445.59	05/05/21	SALEM CITY CORP
00178239	1,887.47	05/28/21	SALEM ELEMENTARY SCHOOL
00178240	175.00	05/28/21	SALEM HILLS HIGH SCHOOL
00178066	2,102.28	05/19/21	SALEM JUNIOR HIGH SCHOOL
00177798	900.00	05/05/21	SALEM POND COMPANY
00178241	150.00	05/28/21	SANCHEZ, ISAAC
00178242	250.00	05/28/21	SANCHEZ, SECADIO JAMES
00178242	51.91	05/28/21	SANCHEZ, SECADIO JAMES
00177934	57.50	05/12/21	SANDBERG, SHERRY
00177799	2,778.00	05/05/21	SANITY SOLUTIONS, INC
00177799	254,552.12	05/05/21	SANITY SOLUTIONS, INC
00177799	680.00	05/05/21	SANITY SOLUTIONS, INC
00177799	1,800.00	05/05/21	SANITY SOLUTIONS, INC
00177799	1,200.00	05/05/21	SANITY SOLUTIONS, INC
00177799	34,537.24	05/05/21	SANITY SOLUTIONS, INC
00177799	17,998.28	05/05/21	SANITY SOLUTIONS, INC
00177799	1,170.00	05/05/21	SANITY SOLUTIONS, INC
00177799	4,686.00	05/05/21	SANITY SOLUTIONS, INC
00177799	926.00	05/05/21	SANITY SOLUTIONS, INC
00177799	5,500.00	05/05/21	SANITY SOLUTIONS, INC

00177935	16,538.96	05/12/21	SANITY SOLUTIONS, INC
00177935	170.00	05/12/21	SANITY SOLUTIONS, INC
00177935	150.00	05/12/21	SANITY SOLUTIONS, INC
00177935	1,500.00	05/12/21	SANITY SOLUTIONS, INC
00177935	17,998.28	05/12/21	SANITY SOLUTIONS, INC
00177935	69,000.00	05/12/21	SANITY SOLUTIONS, INC
00178042	17,025.40	05/18/21	SANITY SOLUTIONS, INC
00178067	1,333.00	05/19/21	SANITY SOLUTIONS, INC
00177936	1,320.37	05/12/21	SANTAQUIN ELEMENTARY SCHOOL
00178243	35.39	05/28/21	SCHIMPF, TARA
00177937	18,523.84	05/12/21	SCHOOL FOOD ENTERPRISES UTAH
00177999	11.10	05/14/21	SCHRAMM, JANET
00178043	401.05	05/18/21	SENERGY PETROLEUM, LLC
00178244	3,908.35	05/28/21	SENERGY PETROLEUM, LLC
00009095	27.85	05/05/21	SESD
00178068	100.00	05/19/21	SHAKESPEAR, JANET
00178122	75.00	05/21/21	SHELLEY, TYLENE
00178245	298.89	05/28/21	SHEPHERD, RASHEL
00178246	47.00	05/28/21	SHEPHERD, SHAUNA
00009109	275.25	05/12/21	SHERWIN-WILLIAMS COMPANY, THE
00009109	11.55	05/12/21	SHERWIN-WILLIAMS COMPANY, THE
00009121	150.92	05/14/21	SHERWIN-WILLIAMS COMPANY, THE
00009121	247.10	05/14/21	SHERWIN-WILLIAMS COMPANY, THE
00009134	211.38	05/21/21	SHERWIN-WILLIAMS COMPANY, THE
00009134	177.69	05/21/21	SHERWIN-WILLIAMS COMPANY, THE
00009151	1,216.43	05/28/21	SHERWIN-WILLIAMS COMPANY, THE
00009151	519.13	05/28/21	SHERWIN-WILLIAMS COMPANY, THE
00177800	3,462.75	05/05/21	SHI INTERNATIONAL CORP.

00177800	46.17	05/05/21	SHI INTERNATIONAL CORP.
00177800	415.53	05/05/21	SHI INTERNATIONAL CORP.
00178000	46.17	05/14/21	SHI INTERNATIONAL CORP.
00178044	46.17	05/18/21	SHI INTERNATIONAL CORP.
00178044	46.17	05/18/21	SHI INTERNATIONAL CORP.
00009152	177.15	05/28/21	SHRED IT USA LLC
00177938	360.00	05/12/21	SKY BLUE INDUSTRIES, INC
00178247	21.10	05/28/21	SMITH, JACOB
00178247	19.30	05/28/21	SMITH, JACOB
00178247	18.50	05/28/21	SMITH, JACOB
00178248	77.62	05/28/21	SMITH, LINDSEY
00177801	2,400.00	05/05/21	SMITH, NETTINA A
00178123	728.00	05/21/21	SNOW CHRISTENSEN & MARTINEAU
00178124	2,000.00	05/21/21	SONJU, ROBERT J
00177939	163.97	05/12/21	SORENSEN, DAYNA
00178249	162.66	05/28/21	SORENSEN, JESSE DAVID
00177940	75.54	05/12/21	SPANISH FORK AUTO SUPPLY INC - NAPA
00177940	684.90	05/12/21	SPANISH FORK AUTO SUPPLY INC - NAPA
00177940	52.58	05/12/21	SPANISH FORK AUTO SUPPLY INC - NAPA
00177940	239.26	05/12/21	SPANISH FORK AUTO SUPPLY INC - NAPA
00177940	27.45	05/12/21	SPANISH FORK AUTO SUPPLY INC - NAPA
00177940	221.26	05/12/21	SPANISH FORK AUTO SUPPLY INC - NAPA
00177940	46.20	05/12/21	SPANISH FORK AUTO SUPPLY INC - NAPA
00177940	130.91	05/12/21	SPANISH FORK AUTO SUPPLY INC - NAPA
00177940	44.44	05/12/21	SPANISH FORK AUTO SUPPLY INC - NAPA
00177940	26.29	05/12/21	SPANISH FORK AUTO SUPPLY INC - NAPA
00177940	92.69	05/12/21	SPANISH FORK AUTO SUPPLY INC - NAPA
00177940	33.21	05/12/21	SPANISH FORK AUTO SUPPLY INC - NAPA

00177940	35.02	05/12/21	SPANISH FORK AUTO SUPPLY INC - NAPA
00177940	26.29	05/12/21	SPANISH FORK AUTO SUPPLY INC - NAPA
00177940	54.84	05/12/21	SPANISH FORK AUTO SUPPLY INC - NAPA
00177940	62.66	05/12/21	SPANISH FORK AUTO SUPPLY INC - NAPA
00177940	36.36	05/12/21	SPANISH FORK AUTO SUPPLY INC - NAPA
00177940	83.24	05/12/21	SPANISH FORK AUTO SUPPLY INC - NAPA
00177940	190.05	05/12/21	SPANISH FORK AUTO SUPPLY INC - NAPA
00178045	1,345.91	05/18/21	SPANISH FORK AUTO SUPPLY INC - NAPA
00178001	21.15	05/14/21	SPANISH FORK BUILDERS SUPPLY
00178001	17.99	05/14/21	SPANISH FORK BUILDERS SUPPLY
00178001	9.68	05/14/21	SPANISH FORK BUILDERS SUPPLY
00177802	204.53	05/05/21	SPANISH FORK CITY
00177802	332.83	05/05/21	SPANISH FORK CITY
00177802	4,794.76	05/05/21	SPANISH FORK CITY
00177802	41.12	05/05/21	SPANISH FORK CITY
00177802	623.87	05/05/21	SPANISH FORK CITY
00177802	592.61	05/05/21	SPANISH FORK CITY
00177802	40.00	05/05/21	SPANISH FORK CITY
00177802	79.27	05/05/21	SPANISH FORK CITY
00177802	342.81	05/05/21	SPANISH FORK CITY
00177802	852.89	05/05/21	SPANISH FORK CITY
00177802	2,116.95	05/05/21	SPANISH FORK CITY
00177802	308.18	05/05/21	SPANISH FORK CITY
00177802	938.81	05/05/21	SPANISH FORK CITY
00177802	2,857.94	05/05/21	SPANISH FORK CITY
00177802	501.57	05/05/21	SPANISH FORK CITY
00177802	1,053.79	05/05/21	SPANISH FORK CITY
00177802	3,306.82	05/05/21	SPANISH FORK CITY

00177802	67.69	05/05/21	SPANISH FORK CITY
00177802	527.50	05/05/21	SPANISH FORK CITY
00177802	2,589.90	05/05/21	SPANISH FORK CITY
00177802	297.45	05/05/21	SPANISH FORK CITY
00177802	586.32	05/05/21	SPANISH FORK CITY
00177802	2,573.63	05/05/21	SPANISH FORK CITY
00177802	458.66	05/05/21	SPANISH FORK CITY
00177802	609.00	05/05/21	SPANISH FORK CITY
00177802	3,218.04	05/05/21	SPANISH FORK CITY
00177802	318.30	05/05/21	SPANISH FORK CITY
00177802	1,060.54	05/05/21	SPANISH FORK CITY
00177802	3,038.66	05/05/21	SPANISH FORK CITY
00177802	305.79	05/05/21	SPANISH FORK CITY
00177802	1,055.22	05/05/21	SPANISH FORK CITY
00177802	3,038.06	05/05/21	SPANISH FORK CITY
00177802	175.22	05/05/21	SPANISH FORK CITY
00177802	524.93	05/05/21	SPANISH FORK CITY
00177802	2,987.22	05/05/21	SPANISH FORK CITY
00177802	1,034.93	05/05/21	SPANISH FORK CITY
00177802	463.35	05/05/21	SPANISH FORK CITY
00177802	6,952.26	05/05/21	SPANISH FORK CITY
00177802	118.08	05/05/21	SPANISH FORK CITY
00177802	1,002.99	05/05/21	SPANISH FORK CITY
00177802	4,264.65	05/05/21	SPANISH FORK CITY
00177802	740.70	05/05/21	SPANISH FORK CITY
00177802	3,649.11	05/05/21	SPANISH FORK CITY
00177802	11,855.34	05/05/21	SPANISH FORK CITY
00177802	9,920.74	05/05/21	SPANISH FORK CITY

00177802	2,905.12	05/05/21	SPANISH FORK CITY
00177802	695.79	05/05/21	SPANISH FORK CITY
00177802	500.89	05/05/21	SPANISH FORK CITY
00177802	1,248.76	05/05/21	SPANISH FORK CITY
00177802	2,872.91	05/05/21	SPANISH FORK CITY
00178125	22,032.08	05/21/21	SPANISH FORK CITY
00178250	895,657.33	05/28/21	SPANISH FORK CITY
00177803	1,000.00	05/05/21	SPANISH FORK HIGH SCHOOL
00177941	500.00	05/12/21	SPANISH FORK HIGH SCHOOL
00009110	1,237.36	05/12/21	SPECIALTY SUPPLY COMPANY
00009122	1,110.95	05/14/21	SPECIALTY SUPPLY COMPANY
00178126	139.96	05/21/21	SPORTSMAN'S WAREHOUSE, INC
00177942	12.57	05/12/21	SPRINGVILLE CITY OFFICES
00177942	449.94	05/12/21	SPRINGVILLE CITY OFFICES
00177942	681.75	05/12/21	SPRINGVILLE CITY OFFICES
00177942	25.14	05/12/21	SPRINGVILLE CITY OFFICES
00177942	402.78	05/12/21	SPRINGVILLE CITY OFFICES
00177942	3,345.25	05/12/21	SPRINGVILLE CITY OFFICES
00177942	12.57	05/12/21	SPRINGVILLE CITY OFFICES
00177942	236.71	05/12/21	SPRINGVILLE CITY OFFICES
00177942	3,664.06	05/12/21	SPRINGVILLE CITY OFFICES
00177942	25.14	05/12/21	SPRINGVILLE CITY OFFICES
00177942	274.18	05/12/21	SPRINGVILLE CITY OFFICES
00177942	4,160.87	05/12/21	SPRINGVILLE CITY OFFICES
00177942	12.57	05/12/21	SPRINGVILLE CITY OFFICES
00177942	480.54	05/12/21	SPRINGVILLE CITY OFFICES
00177942	4,210.21	05/12/21	SPRINGVILLE CITY OFFICES
00177942	37.71	05/12/21	SPRINGVILLE CITY OFFICES

00177942	302.45	05/12/21	SPRINGVILLE CITY OFFICES
00177942	3,367.73	05/12/21	SPRINGVILLE CITY OFFICES
00177942	12.88	05/12/21	SPRINGVILLE CITY OFFICES
00177942	358.31	05/12/21	SPRINGVILLE CITY OFFICES
00177942	4,124.68	05/12/21	SPRINGVILLE CITY OFFICES
00177942	2,893.43	05/12/21	SPRINGVILLE CITY OFFICES
00177942	25.14	05/12/21	SPRINGVILLE CITY OFFICES
00177942	714.94	05/12/21	SPRINGVILLE CITY OFFICES
00177942	7,309.12	05/12/21	SPRINGVILLE CITY OFFICES
00177942	37.71	05/12/21	SPRINGVILLE CITY OFFICES
00177942	1,809.52	05/12/21	SPRINGVILLE CITY OFFICES
00177942	14,119.59	05/12/21	SPRINGVILLE CITY OFFICES
00177942	12.57	05/12/21	SPRINGVILLE CITY OFFICES
00177942	25.14	05/12/21	SPRINGVILLE CITY OFFICES
00177942	256.88	05/12/21	SPRINGVILLE CITY OFFICES
00177942	4,402.74	05/12/21	SPRINGVILLE CITY OFFICES
00177943	100.00	05/12/21	SPRINGVILLE HIGH SCHOOL
00178127	30.00	05/21/21	SPRINGVILLE HIGH SCHOOL
00178127	2,581.00	05/21/21	SPRINGVILLE HIGH SCHOOL
00178128	1,200.00	05/21/21	SPRINGVILLE JUNIOR HIGH SCHOOL
00178251	510.65	05/28/21	SPRINGVILLE JUNIOR HIGH SCHOOL
00178251	506.72	05/28/21	SPRINGVILLE JUNIOR HIGH SCHOOL
00178251	3,800.00	05/28/21	SPRINGVILLE JUNIOR HIGH SCHOOL
00009111	858.28	05/12/21	SPRINKLER SUPPLY COMPANY
00009111	17.11	05/12/21	SPRINKLER SUPPLY COMPANY
00009135	102.70	05/21/21	SPRINKLER SUPPLY COMPANY
00009135	19.56	05/21/21	SPRINKLER SUPPLY COMPANY
00009135	2.58	05/21/21	SPRINKLER SUPPLY COMPANY

00009135	22.35	05/21/21	SPRINKLER SUPPLY COMPANY
00009135	12.37	05/21/21	SPRINKLER SUPPLY COMPANY
00009135	162.78	05/21/21	SPRINKLER SUPPLY COMPANY
00009135	67.06	05/21/21	SPRINKLER SUPPLY COMPANY
00009135	23.59	05/21/21	SPRINKLER SUPPLY COMPANY
00009135	15.87	05/21/21	SPRINKLER SUPPLY COMPANY
00009153	152.26	05/28/21	SPRINKLER SUPPLY COMPANY
00009123	352.99	05/14/21	STATE FIRE & SERVICE, INC
00009123	182.18	05/14/21	STATE FIRE & SERVICE, INC
00009123	227.25	05/14/21	STATE FIRE & SERVICE, INC
00009123	114.01	05/14/21	STATE FIRE & SERVICE, INC
00009123	93.90	05/14/21	STATE FIRE & SERVICE, INC
00009154	161.50	05/28/21	STATE FIRE & SERVICE, INC
00177944	111.80	05/12/21	STATE OF UTAH - FUEL NETWORK
00177944	61.34	05/12/21	STATE OF UTAH - FUEL NETWORK
00177944	14.39	05/12/21	STATE OF UTAH - FUEL NETWORK
00177944	447.74	05/12/21	STATE OF UTAH - FUEL NETWORK
00177944	1,256.57	05/12/21	STATE OF UTAH - FUEL NETWORK
00177944	1,102.49	05/12/21	STATE OF UTAH - FUEL NETWORK
00177944	82,436.32	05/12/21	STATE OF UTAH - FUEL NETWORK
00177944	728.41	05/12/21	STATE OF UTAH - FUEL NETWORK
00177944	10,771.83	05/12/21	STATE OF UTAH - FUEL NETWORK
00177944	56.15	05/12/21	STATE OF UTAH - FUEL NETWORK
00177944	43.78	05/12/21	STATE OF UTAH - FUEL NETWORK
00177944	484.95	05/12/21	STATE OF UTAH - FUEL NETWORK
00177944	337.48	05/12/21	STATE OF UTAH - FUEL NETWORK
00177944	52.03	05/12/21	STATE OF UTAH - FUEL NETWORK
00177944	519.12	05/12/21	STATE OF UTAH - FUEL NETWORK

00177944	256.55	05/12/21	STATE OF UTAH - FUEL NETWORK
00177944	60.17	05/12/21	STATE OF UTAH - FUEL NETWORK
00177944	729.42	05/12/21	STATE OF UTAH - FUEL NETWORK
00177944	1,713.56	05/12/21	STATE OF UTAH - FUEL NETWORK
00177944	548.66	05/12/21	STATE OF UTAH - FUEL NETWORK
00178069	419.39	05/19/21	STEVENS, CARLA
00177946	32.98	05/12/21	STEWART, LORI NOEL
00177945	300.00	05/12/21	STEWART TITLE INSURANCE
00178252	79.00	05/28/21	STONE, AMBER
00009136	57.76	05/21/21	STOTZ EQUIPMENT
00177947	30.00	05/12/21	STRINGHAM'S HARDWARE
00177804	34.47	05/05/21	SUNPRO CORPORATION
00177948	31.03	05/12/21	SUNPRO CORPORATION
00177948	19.78	05/12/21	SUNPRO CORPORATION
00177948	63.12	05/12/21	SUNPRO CORPORATION
00177948	2,405.08	05/12/21	SUNPRO CORPORATION
00178046	8.99	05/18/21	SUNPRO CORPORATION
00178070	122.17	05/19/21	SUNPRO CORPORATION
00178253	317.84	05/28/21	SUNPRO CORPORATION
00178253	42.24	05/28/21	SUNPRO CORPORATION
00177805	476.97	05/05/21	SUNROC CORPORATION
00177949	756.62	05/12/21	SVENDSEN AUTOMOTIVE PROD
00177806	432.73	05/05/21	SYSCO INTERMOUNTAIN FOOD SERVICES
00177806	132.83	05/05/21	SYSCO INTERMOUNTAIN FOOD SERVICES
00177806	9.92	05/05/21	SYSCO INTERMOUNTAIN FOOD SERVICES
00177807	94,620.46	05/05/21	SYSCO INTERMOUNTAIN FOOD SERVICES
00177950	18.48	05/12/21	TALBOT, GERALD
00178254	171.78	05/28/21	TAYLOR, KELLY MARIE

00178002	279.26	05/14/21	TAYLOR, PAIGE
00177951	65.57	05/12/21	TAYLOR, SARAH
00177952	2,400.00	05/12/21	TAYLOR, SHARLENE
00009137	288.00	05/21/21	TENNANT SALES & SERVICE CO
00009155	25.10	05/28/21	TENNANT SALES & SERVICE CO
00009155	230.40	05/28/21	TENNANT SALES & SERVICE CO
00009155	230.40	05/28/21	TENNANT SALES & SERVICE CO
00009155	500.00	05/28/21	TENNANT SALES & SERVICE CO
00177808	500.00	05/05/21	TES SOFTWARE, INC.
00177809	21.00	05/05/21	THOMAS, KYLIE
00178255	47.00	05/28/21	THOMPSON, BART
00177953	120.18	05/12/21	THOMPSON, MICHELE
00177810	199.14	05/05/21	TOONE, JARED
00177954	2,941.61	05/12/21	TOP NOTCH COLLISION
00178012	55.00	05/07/21	TRANSPORTATION OFFICE FUND
00178256	634.50	05/28/21	TROXELL COMMUNICATIONS
00178256	634.50	05/28/21	TROXELL COMMUNICATIONS
00177955	124.94	05/12/21	TURLEY, PAM
00177811	320.00	05/05/21	UACPA
00009138	236.39	05/21/21	ULINE INC.
00009112	160.12	05/12/21	UNIFIRST CORPORATION
00009139	119.72	05/21/21	UNIFIRST CORPORATION
00178257	327.82	05/28/21	UNITED PARCEL SERVICE
00178020	475.17	05/07/21	UNITED WAY OF UTAH COUNTY
00009113	72.00	05/12/21	UNIVERSAL ATHLETIC, LLC
00009140	320.00	05/21/21	UNIVERSAL ATHLETIC, LLC
00178047	11,760.00	05/18/21	UNIVERSAL CHEERLEADERS ASSOCIATION
00178071	360.00	05/19/21	USCMA

00178129	880.00	05/21/21	UTAH COUNTY HEALTH DEPT
00177812	83.35	05/05/21	UTAH DEPARTMENT OF TECHNOLOGY SERVICES
00178130	560.62	05/21/21	UTAH DEPT OF WORKFORCE SERVICES
00178130	1,295.12	05/21/21	UTAH DEPT OF WORKFORCE SERVICES
00178130	79.64	05/21/21	UTAH DEPT OF WORKFORCE SERVICES
00178130	-1,370.60	05/21/21	UTAH DEPT OF WORKFORCE SERVICES
00009114	2,520.00	05/12/21	UTAH EDUCATION NETWORK
00178074	4,000.00	05/19/21	UTAH EDUCATION NETWORK
00009141	12,470.00	05/21/21	UTAH HOMECARE
00178131	4,503.32	05/21/21	UTAH PARENT CENTER
00178274	2,696,850.86	05/07/21	UTAH RETIREMENT SYSTEMS
00178274	226,190.40	05/07/21	UTAH RETIREMENT SYSTEMS
00178274	29,128.38	05/07/21	UTAH RETIREMENT SYSTEMS
00178258	1,500.00	05/28/21	UTAH SCHOOL BOARDS ASSOCIATION
00178085	4,525.91	05/07/21	UTAH SCHOOL EMPLOYEES ASSOCIATION
00177813	14,146.57	05/05/21	UTAH SCHOOL FOR THE DEAF AND THE BLIND
00177823	928.88	05/07/21	UTAH STATE DEBT COLLECTIONS
00178259	18,816.69	05/28/21	UTAH STATE JUNIOR LIVESTOCK SHOW
00177824	3,047.13	05/07/21	UTAH STATE OFFICE OF RECOVERY SERVICES
00178142	543,188.67	05/07/21	UTAH STATE TAX COMMISSION
00178132	1,604.05	05/21/21	UTAH STATE UNIVERSITY
00177956	1,026.75	05/12/21	UTAH ST BUREAU CRIML IDNT
00177957	372.20	05/12/21	VALLEY SUPPLY
00178260	35.00	05/28/21	VAN AUSDAL, EMILY
00178072	150.00	05/19/21	VARGAS, MARIELA
00009156	19,239.67	05/28/21	VARSITY SPIRIT FASHIONS
00009115	1,898.52	05/12/21	VERITIV
00009157	872.10	05/28/21	VERITIV

00178133	40.01	05/21/21	VERIZON WIRELESS
00178133	120.03	05/21/21	VERIZON WIRELESS
00178133	40.01	05/21/21	VERIZON WIRELESS
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00178133	160.04	05/21/21	VERIZON WIRELESS
00177814	6,272.89	05/05/21	VLCM
00178073	196,872.84	05/19/21	VLCM
00178073	196,872.84	05/19/21	VLCM
00178261	698.00	05/28/21	VLCM
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00178261	27,748.35	05/28/21	VLCM
00178261	12,430.00	05/28/21	VLCM
00178261	16,830.00	05/28/21	VLCM
00178261	31,500.00	05/28/21	VLCM
00178261	45,016.00	05/28/21	VLCM
00178261	77,548.25	05/28/21	VLCM
00178261	59,074.00	05/28/21	VLCM
00178261	349.00	05/28/21	VLCM
00178261	1,524.00	05/28/21	VLCM
00178261	136,378.19	05/28/21	VLCM
00178261	698.00	05/28/21	VLCM
00009142	14,204.30	05/21/21	VOYAGER SOPRIS LEARNING, INC
00178141	7,256.18	05/07/21	VSP
00178003	109.93	05/14/21	WAITE, MICHELE
00177958	70.00	05/12/21	WALKER, JAMES
00178262	7,700.00	05/28/21	WALL CONSULTANT GROUP (WCG)

00177959	35.28	05/12/21	WALL, EMILY
00178263	128.69	05/28/21	WARD, SARAH
00177960	37,938.27	05/12/21	WASATCH BEHAVIORAL HEALTH
00177960	0.00	05/12/21	WASATCH BEHAVIORAL HEALTH
00178013	11,425.53	05/07/21	WASHINGTON NATIONAL INSURANCE COMPANY
00178134	225.00	05/21/21	WEBER, KIRSTEN B
00177961	53.31	05/12/21	WELBURN, JAMES
00009096	1,864.49	05/05/21	WELCH EQUIPMENT COMPANY, INC.
00177825	1,594,180.10	05/07/21	WELLS FARGO BANK
00177825	372,832.38	05/07/21	WELLS FARGO BANK
00177825	963,948.15	05/07/21	WELLS FARGO BANK
00177962	930,937.07	05/12/21	WESTLAND CONSTRUCTION
00177962	322,569.17	05/12/21	WESTLAND CONSTRUCTION
00177962	568,136.24	05/12/21	WESTLAND CONSTRUCTION
00177963	125.78	05/12/21	WESTOVER, KATEE
00178264	298.99	05/28/21	WHEATLEY, ROBIN
00178265	194.17	05/28/21	WHITNEY, NATHAN
00178265	116.09	05/28/21	WHITNEY, NATHAN
00178266	70.87	05/28/21	WICKEL, TALYSHA DEANN
00177964	24.00	05/12/21	WIGGY WASH LLC
00178004	36.50	05/14/21	WILLIAMSON-DICKIE MANUFACTURING
00177965	3,324.62	05/12/21	WILSON ELEMENTARY SCHOOL
00178267	310.50	05/28/21	WILSON ELEMENTARY SCHOOL
00178135	25.48	05/21/21	WOOD, JENNY A.
00178021	52,718.38	05/07/21	WOODLAND PEAKS UNISERV
00177966	4,562.00	05/12/21	WORK4ORCE SYSTEMS GROUP LLC
00177966	9,124.00	05/12/21	WORK4ORCE SYSTEMS GROUP LLC
00177966	9,124.00	05/12/21	WORK4ORCE SYSTEMS GROUP LLC

00178268	760.00	05/28/21	WORKFORCEQA, LLC
00178269	219.63	05/28/21	WRIDE, GWEN
00009116	1,763.71	05/12/21	XEROX CORPORATION
00178270	250.00	05/28/21	YAZZIE, ANTONIETA MERENE
00178271	102.00	05/28/21	YEAGER, CECILY
00177815	150.00	05/05/21	ZEEMAN, CRAIG
00178272	150.00	05/28/21	ZEEMAN, CRAIG
00178272	300.00	05/28/21	ZEEMAN, CRAIG
00178005	25.75	05/14/21	ZEEMAN, NATALIE
00177816	367.29	05/05/21	ZIONS BANK
00177816	18.51	05/05/21	ZIONS BANK
00177817	1,000.00	05/05/21	ZIONS BANK
00177967	100.00	05/12/21	ZIONS BANK
00177968	266.18	05/12/21	ZIONS BANK
00177968	86.54	05/12/21	ZIONS BANK
00177968	110.34	05/12/21	ZIONS BANK
00177968	130.00	05/12/21	ZIONS BANK
00177968	300.00	05/12/21	ZIONS BANK
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00178273	500.00	05/28/21	ZIONS BANK
00178136	60.00	05/21/21	ZOHNER, ALYSSA
Total	\$15,381,639.02		

Account With Description
10-055-21-1180-2700-615 - Bus Shop Supplies
10-066-21-1185-2600-672 - Carpentry Materials
10-148-21-1185-2600-674 - Grounds Materials
30-801-21-1075-4600-724 - Site Improvements
10-066-21-1185-2600-687 - Controls Tools
10-830-21-1016-2600-724 - Site Improvements
10-055-21-1180-2700-615 - Bus Shop Supplies
10-055-21-1180-2700-615 - Bus Shop Supplies
10-066-21-1185-2600-672 - Carpentry Materials
10-066-21-1185-2600-677 - Roofing Materials
50-416-21-8001-3100-440 - Equipment Repair Services
30-801-21-1075-4600-724 - Site Improvements
50-830-21-8001-3100-581 - Travel
10-830-21-1017-2600-731 - Equipment
30-034-21-1193-4500-731 - Equipment
10-830-21-5365-2200-581 - Travel
10-055-21-1180-2700-355 - Software Maintenance
50-706-21-8001-1610-900 - Student Sales
10-830-21-3360-1990-900 - Local Sources
10-830-21-1087-1000-731 - Equipment
10-21-9551 - Life Insurance Payable
10-21-8140 - Inventory
10-066-21-1185-2600-674 - Grounds Materials

10-708-21-1043-2400-582 - Travel - Bart Thompson
30-340-21-1507-4300-463 - Engineering Services
10-141-21-1035-1000-731 - Equipment
10-141-21-1300-1000-731 - Equipment
10-019-21-1018-2300-731 - Equipment
10-019-21-1054-2200-731 - Equipment
10-112-21-1042-1000-731 - Equipment
10-830-21-5655-1000-734 - Technology Hardware
10-143-21-1043-1000-731 - Equipment
30-830-21-1056-4600-731 - PR Video Equipment
10-102-21-1096-1000-611 - Supplies
23-830-21-1040-1000-611 - Supplies
23-830-21-1040-2200-325 - Contracted Services
10-102-21-1043-2400-581 - Travel - Chad Argyle
50-702-21-8001-1610-900 - Student Sales
10-019-21-1011-2300-530 - Communication Services
10-019-21-1012-2500-530 - Communication Services
10-019-21-1014-2500-530 - Communication Services
10-019-21-1015-2500-530 - Communication Services
10-019-21-1051-2300-530 - Communication Services
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10-019-21-1066-2300-530 - Communication Services
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10-019-21-1183-2600-530 - Communication Services
10-019-21-1185-2600-530 - Communications
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23-801-21-1075-2600-530 - Communication Services
10-164-21-1300-1000-731 - Equipment
10-170-21-1043-1000-731 - Equipment
10-704-21-1043-1000-731 - Equipment
10-830-21-7652-1000-731 - Equipment
10-21-9552 - Flex Spending Payable
10-830-21-1200-2200-581 - Travel
10-019-21-1018-2300-581 - Travel
10-141-21-1043-2400-581 - Travel - Heather Balli
10-830-21-1200-2200-581 - Travel
10-116-21-1185-2600-674 - Grounds Materials
10-118-21-1043-1000-731 - Equipment
10-104-21-1300-1000-641 - Textbooks
10-104-21-1300-1000-731 - Equipment

50-102-21-8001-1620-900 - Adult Sales
50-704-21-8001-1610-900 - Student Sales
10-21-8140 - Inventory
10-712-21-1043-2400-583 - Travel - Jason Beardall
10-019-21-1007-2500-581 - Travel
10-830-21-1200-2200-581 - Travel
50-119-21-8001-3100-440 - Equipment Repair Services
50-138-21-8001-3100-440 - Equipment Repair Services
50-141-21-8001-3100-440 - Equipment Repair Services
10-315-21-1046-1000-731 - Equipment
10-345-21-1046-1000-731 - Equipment
10-019-21-1057-2500-581 - Travel
10-21-9551 - Life Insurance Payable
10-055-21-1180-2700-683 - Repair Parts
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10-704-21-6960-2200-581 - Travel
10-750-21-6400-2200-581 - Travel
10-830-21-1050-1000-290 - Employee Assistance Program
10-21-8140 - Inventory

10-055-21-1180-2700-611 - Office Supplies
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10-21-9599 - CITES Payable
10-830-21-1059-2200-197 - Training Stipends
10-702-21-1043-2400-581 - Travel - Shea Bradshaw
10-702-21-1043-2400-581 - Travel - Shea Bradshaw
10-21-8140 - Inventory
10-158-21-1043-2600-614 - Custodial Supplies
10-21-8140 - Inventory
10-706-21-1043-1000-731 - Equipment
10-747-21-6600-1000-611 - Supplies
10-019-21-1057-2500-581 - Travel
10-830-21-6300-2200-330 - Training and Development
10-019-21-1057-2500-581 - Travel
10-055-21-1180-2700-683 - Repair Parts
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10-380-21-1043-2600-440 - Equipment Repair Services
10-702-21-1185-2600-673 - Electrical Materials
10-704-21-1185-2600-673 - Electrical Materials
30-315-21-1468-4200-724 - Site Improvements
10-055-21-1180-2700-731 - Equipment
10-066-21-1185-2600-673 - Electrical Materials
10-066-21-1185-2600-661 - Lights and Filters
30-315-21-1468-4700-723 - Electrical Improvements
30-747-21-1193-4700-723 - Electrical Improvements
10-704-21-6600-4500-724 - Site Improvements

30-066-21-1185-4700-723 - Electrical Improvements
50-830-21-8001-3100-434 - Pest Control
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10-830-21-6300-2200-330 - Training and Development
10-402-21-1043-2400-581 - Travel - Brenda Burr
10-706-21-1043-2400-583 - Travel - Curtis Burton
10-830-21-5365-2200-330 - Training and Development
10-830-21-3445-1000-325 - Contracted Services
10-21-9599 - CITES Payable
10-404-21-1043-2400-582 - Travel - Kendall Call
10-066-21-1185-2600-442 - Vehicle Maintenance and Repair Services
10-830-21-5113-2200-581 - Travel
10-116-21-1100-1000-611 - Supplies
10-830-21-1016-2200-325 - Contracted Services
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10-830-21-1016-2200-611 - Supplies
10-055-21-1185-2600-678 - Glass
10-120-21-1185-2600-678 - Glass
10-160-21-1185-2600-678 - Glass
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50-408-21-8001-3100-611 - Kitchen Supplies
50-420-21-8001-3100-611 - Kitchen Supplies
10-21-8140 - Inventory
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10-420-21-1184-2600-530 - Communication Services
10-424-21-1184-2600-530 - Communication Services
10-702-21-1184-2600-530 - Communication Services
10-704-21-1184-2600-530 - Communication Services
10-706-21-1184-2600-530 - Communication Services
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10-746-21-1184-2600-530 - Communication Services
10-747-21-1184-2600-530 - Communication Services
10-750-21-1184-2600-530 - Communication Services
10-830-21-1184-2600-530 - Communication Services
50-019-21-8001-3100-530 - Communication Services
10-019-21-1011-2300-530 - Communication Services

10-019-21-1012-2500-530 - Communication Services
10-019-21-1013-2500-530 - Communication Services
10-019-21-1014-2500-530 - Communication Services
10-019-21-1015-2500-530 - Communication Services
10-019-21-1017-2500-530 - Communication Services
10-019-21-1022-2500-530 - Communication Services
10-019-21-1051-2300-530 - Communication Services
10-019-21-1053-2300-530 - Communication Services
10-019-21-1055-2300-530 - Communication Services
10-019-21-1056-2500-530 - Communication Services
10-019-21-1057-2500-530 - Communication Services
10-019-21-1177-2600-530 - Communication Services
10-019-21-1200-2300-530 - Communication Services
10-019-21-6915-2200-530 - Communication Services
10-034-21-1178-2600-530 - Communication Services
10-055-21-1180-2700-530 - Communication Services
10-066-21-1185-2600-530 - Communication Services
10-100-21-1184-2600-530 - Communication Services
10-104-21-1184-2600-530 - Communication Services
10-108-21-1184-2600-530 - Communication Services
10-112-21-1184-2600-530 - Communication Services
10-116-21-1184-2600-530 - Communication Services
10-117-21-1184-2600-530 - Communication Services
10-118-21-1184-2600-530 - Communication Services
10-119-21-1184-2600-530 - Communication Services
10-120-21-1184-2600-530 - Communication Services
10-136-21-1184-2600-530 - Communication Services
10-138-21-1184-2600-530 - Communication Services

10-140-21-1184-2600-530 - Communication Services
10-141-21-1184-2600-530 - Communication Services
10-142-21-1184-2600-530 - Communication Services
10-143-21-1184-2600-530 - Communication Services
10-144-21-1184-2600-530 - Communication Services
10-148-21-1184-2600-530 - Communication Services
10-156-21-1184-2600-530 - Communication Services
10-158-21-1184-2600-530 - Communication Services
10-160-21-1184-2600-530 - Communication Services
10-164-21-1184-2600-530 - Communication Services
10-168-21-1184-2600-530 - Communication Services
10-169-21-1184-2600-530 - Communication Services
10-170-21-1184-2600-530 - Communication Services
10-172-21-1184-2600-530 - Communication Services
10-180-21-1184-2600-530 - Communication Services
10-184-21-1184-2600-530 - Communication Services
10-345-21-1184-2600-530 - Communication Services
10-402-21-1184-2600-530 - Communication Services
10-404-21-1184-2600-530 - Communication Services
10-408-21-1184-2600-530 - Communication Services
10-416-21-1184-2600-530 - Communication Services
10-420-21-1184-2600-530 - Communication Services
10-424-21-1184-2600-530 - Communication Services
10-702-21-1184-2600-530 - Communication Services
10-704-21-1184-2600-530 - Communication Services
10-706-21-1184-2600-530 - Communication Services
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10-712-21-1184-2600-530 - Communication Services

10-720-21-1184-2600-530 - Communication Services
10-746-21-1184-2600-530 - Communication Services
10-747-21-1184-2600-530 - Communication Services
10-750-21-1184-2600-530 - Communication Services
10-830-21-1184-2600-530 - Communication Services
50-019-21-8001-3100-530 - Communication Services
50-702-21-8001-3100-440 - Equipment Repair Services
10-055-21-1180-2700-682 - Tires
10-055-21-1180-2700-682 - Tires
10-055-21-1180-2700-682 - Tires
10-055-21-1180-2700-683 - Repair Parts
10-21-9555 - Other Payroll Payable
10-21-9555 - Other Payroll Payable
10-830-21-1200-2200-581 - Travel
10-160-21-1185-2600-668 - Heating and Ventilation Materials
10-712-21-1185-2600-673 - Electrical Materials
30-315-21-1468-4700-721 - HVAC Improvements
50-830-21-8001-3100-581 - Travel
10-830-21-1059-2200-197 - Training Stipends
10-21-8140 - Inventory
30-706-21-1408-4200-724 - Site Improvements
30-706-21-1408-4500-731 - Equipment
30-708-21-1503-4200-724 - Site Improvements
30-708-21-1508-4500-731 - Equipment
10-830-21-5655-1000-736 - Technology Software
10-830-21-7330-1000-325 - Contracted Services
10-830-21-7710-2200-330 - Training and Development
10-055-21-1185-2600-674 - Grounds Materials

10-066-21-1185-2600-674 - Grounds Materials
10-706-21-1185-2600-674 - Grounds Materials
10-066-21-1185-2600-674 - Grounds Materials
23-801-21-1075-1000-731 - Equipment
10-830-21-1200-2200-581 - Travel
10-720-21-5053-1000-199 - Extra Duty
10-830-21-1200-2200-581 - Travel
10-019-21-1057-2500-581 - Travel
10-830-21-1200-2200-581 - Travel
10-055-21-1180-2700-615 - Bus Shop Supplies
10-830-21-7330-1000-325 - Contracted Services
10-402-21-1035-1000-731 - Equipment
10-830-21-1200-2200-581 - Travel
10-830-21-1200-2200-581 - Travel
10-830-21-6300-2200-330 - Training and Development
10-055-21-1180-2700-440 - Equipment Repair Services
10-055-21-1180-2700-440 - Equipment Repair Services
30-315-21-1468-4700-721 - HVAC Improvements
10-019-21-1184-2600-620 - Natural Gas
10-034-21-1184-2600-620 - Natural Gas
10-055-21-1184-2600-620 - Natural Gas
10-100-21-1184-2600-620 - Natural Gas
10-102-21-1184-2600-620 - Natural Gas
10-104-21-1184-2600-620 - Natural Gas
10-108-21-1184-2600-620 - Natural Gas
10-112-21-1184-2600-620 - Natural Gas
10-116-21-1184-2600-620 - Natural Gas
10-117-21-1184-2600-620 - Natural Gas

10-118-21-1184-2600-620 - Natural Gas
10-119-21-1184-2600-620 - Natural Gas
10-130-21-1184-2600-620 - Natural Gas
10-136-21-1184-2600-620 - Natural Gas
10-138-21-1184-2600-620 - Natural Gas
10-140-21-1184-2600-620 - Natural Gas
10-142-21-1184-2600-620 - Natural Gas
10-143-21-1184-2600-620 - Natural Gas
10-144-21-1184-2600-620 - Natural Gas
10-148-21-1184-2600-620 - Natural Gas
10-156-21-1184-2600-620 - Natural Gas
10-158-21-1184-2600-620 - Natural Gas
10-160-21-1184-2600-620 - Natural Gas
10-164-21-1184-2600-620 - Natural Gas
10-168-21-1184-2600-620 - Natural Gas
10-169-21-1184-2600-620 - Natural Gas
10-170-21-1184-2600-620 - Natural Gas
10-171-21-1184-2600-620 - Natural Gas
10-172-21-1184-2600-620 - Natural Gas
10-180-21-1184-2600-620 - Natural Gas
10-184-21-1184-2600-620 - Natural Gas
10-340-21-1184-2600-620 - Natural Gas
10-345-21-1184-2600-620 - Natural Gas
10-360-21-1184-2600-620 - Natural Gas
10-380-21-1184-2600-620 - Natural Gas
10-402-21-1184-2600-620 - Natural Gas
10-404-21-1184-2600-620 - Natural Gas
10-408-21-1184-2600-620 - Natural Gas

10-416-21-1184-2600-620 - Natural Gas
10-420-21-1184-2600-620 - Natural Gas
10-424-21-1184-2600-620 - Natural Gas
10-640-21-1184-2600-620 - Natural Gas
10-702-21-1184-2600-620 - Natural Gas
10-704-21-1184-2600-620 - Natural Gas
10-706-21-1184-2600-620 - Natural Gas
10-708-21-1184-2600-620 - Natural Gas
10-712-21-1184-2600-620 - Natural Gas
10-720-21-1184-2600-620 - Natural Gas
10-746-21-1184-2600-620 - Natural Gas
10-830-21-1184-2600-620 - Natural Gas
50-830-21-8001-3100-630 - Food
10-055-21-1180-2700-683 - Repair Parts
10-066-21-1185-2600-442 - Vehicle Maintenance and Repair Services
10-830-21-1059-2200-197 - Training Stipends
10-21-9551 - Life Insurance Payable
10-21-9545 - Retirement Payable
10-21-9546 - Investments Payable
30-120-21-1451-4500-731 - Equipment
30-168-21-1451-4500-731 - Equipment
30-055-21-1451-4500-731 - Equipment
30-120-21-1451-4500-731 - Equipment
30-168-21-1451-4500-731 - Equipment
30-402-21-1451-4500-731 - Equipment
30-830-21-1459-4600-724 - Site Improvements
10-21-9548 - Dental Insurance Payable
10-21-9548 - Dental Insurance Payable

10-019-21-1011-2600-442 - Vehicle Maintenance and Repair Services
10-019-21-1011-2600-455 - Vehicles Leases
10-019-21-1177-2600-442 - Vehicle Maintenance and Repair Services
10-019-21-1177-2600-455 - Vehicles Leases
10-019-21-6915-2600-442 - Vehicle Maintenance and Repair Services
10-019-21-6915-2600-455 - Vehicles Leases
10-055-21-1180-2700-442 - Vehicle Maintenance and Repair Services
10-055-21-1180-2700-455 - Vehicles Leases
10-830-21-1185-2600-442 - Vehicle Maintenance and Repair Services
10-830-21-1185-2600-455 - Vehicles Leases
10-830-21-5070-2600-442 - Vehicle Maintenance and Repair Services
10-830-21-5070-2600-455 - Vehicles Leases
50-830-21-8001-2600-442 - Vehicle Maintenance
50-830-21-8001-2600-455 - Vehicles Leases
10-019-21-1057-2500-581 - Travel
50-704-21-8001-1610-900 - Student Sales
10-019-21-1011-2300-613 - Staff Food
10-746-21-1043-1000-731 - Equipment
10-830-21-5365-2200-581 - Travel
10-830-21-5365-2200-581 - Travel
10-019-21-1011-2300-530 - Communication Services
10-019-21-1012-2500-530 - Communication Services
10-019-21-1013-2500-530 - Communication Services
10-019-21-1015-2500-530 - Communication Services
10-019-21-1018-2300-530 - Communication Services
10-019-21-1019-2300-530 - Communication Services
10-019-21-1051-2300-530 - Communication Services
10-019-21-1056-2500-530 - Communication Services

10-019-21-1057-2500-530 - Communication Services
10-019-21-1177-2600-530 - Communication Services
10-019-21-6915-2400-530 - Communication Services
10-034-21-1178-2600-530 - Communication Services
10-055-21-1180-2700-530 - Communication Services
10-066-21-1185-2600-530 - Communication Services
10-830-21-1050-2400-530 - Communication Services
50-019-21-8001-3100-530 - Communication Services
10-712-21-1043-2400-581 - Travel - Robert Fleming
10-712-21-1043-2400-581 - Travel - Robert Fleming
10-119-21-1325-1000-731 - Equipment
10-066-21-1185-2600-674 - Grounds Materials
23-801-21-1075-1000-611 - Supplies
10-830-21-7330-1000-325 - Contracted Services
10-830-21-1059-2200-197 - Training Stipends
10-830-21-5805-2200-581 - Travel
10-830-21-1200-2200-581 - Travel
50-706-21-8001-1610-900 - Student Sales
10-830-21-1200-2200-581 - Travel
10-830-21-1200-2200-581 - Travel
10-315-21-1046-1000-731 - Equipment
10-380-21-1043-1000-731 - Equipment
10-712-21-1043-2400-582 - Travel - Tona Graff
10-21-9599 - CITES Payable
10-066-21-1185-2600-668 - Heating and Ventilation Materials
10-019-21-1185-2600-661 - Lights and Filters
10-102-21-1185-2600-661 - Lights and Filters
10-140-21-1185-2600-661 - Lights and Filters

10-143-21-1185-2600-661 - Lights and Filters
10-164-21-1185-2600-661 - Lights and Filters
10-168-21-1185-2600-661 - Lights and Filters
10-169-21-1185-2600-661 - Lights and Filters
10-180-21-1043-2600-614 - Custodial Supplies
10-420-21-1185-2600-661 - Lights and Filters
10-747-21-1043-2600-614 - Custodial Supplies
10-066-21-1185-2600-440 - Equipment Repair and Inspection Services
30-066-21-1193-4500-731 - Equipment
10-066-21-1185-2600-674 - Grounds Materials
10-066-21-1185-2600-668 - Heating and Ventilation Materials
10-712-21-1185-2600-668 - Heating and Ventilation Materials
10-702-21-1185-2600-673 - Electrical Materials
10-066-21-1185-2600-674 - Grounds Materials
30-315-21-1468-4200-724 - Site Improvements
10-066-21-1185-2600-671 - Boiler Materials
10-066-21-1185-2600-671 - Boiler Materials
10-066-21-1185-2600-671 - Boiler Materials
30-830-21-1451-4500-731 - Equipment
10-21-9553 - Garnishments Payable
30-830-21-1194-4100-710 - Site Purchases
10-408-21-1043-2400-582 - Travel - Tammy Halcrow
10-830-21-1200-2200-581 - Travel
10-019-21-1057-2500-581 - Travel
10-019-21-1057-2500-581 - Travel
10-830-21-5655-2200-581 - Travel
10-019-21-1054-2200-581 - Travel
10-019-21-1014-2500-581 - Travel

50-708-21-8001-1610-900 - Student Sales
10-21-9551 - Life Insurance Payable
10-21-9550 - Disability Insurance Payable
10-21-9551 - Life Insurance Payable
23-830-21-5151-2200-581 - Travel
10-830-21-1200-2200-581 - Travel
10-830-21-1059-2200-197 - Training Stipends
10-830-21-1059-2200-197 - Training Stipends
10-704-21-1043-2400-583 - Travel - Holly Henderson
10-380-21-1043-1000-731 - Equipment
10-380-21-1046-1000-731 - Equipment
10-830-21-1200-2200-581 - Travel
10-019-21-1056-2500-581 - Travel
10-130-21-1096-1000-611 - Supplies
10-130-21-7654-1000-611 - Supplies
30-830-21-1056-4600-731 - PR Video Equipment
23-830-21-5151-2200-581 - Travel
30-360-21-1606-4500-460 - Construction Contractor Services
10-019-21-1057-2500-581 - Travel
10-21-9555 - Other Payroll Payable
10-21-9551 - Life Insurance Payable
10-019-21-1013-2500-325 - Contracted Services for Students
10-830-21-1200-1000-325 - Contracted Services
10-019-21-1013-2500-325 - Contracted Services for Students
10-830-21-1059-2200-197 - Training Stipends
23-801-21-1075-1000-611 - Supplies
10-702-21-6600-1000-731 - Equipment
10-704-21-6600-1000-731 - Equipment

10-706-21-6600-1000-731 - Equipment
10-708-21-6600-1000-731 - Equipment
10-712-21-6600-1000-731 - Equipment
10-345-21-1043-2600-614 - Custodial Supplies
10-034-21-1178-2600-440 - Equipment Repair Services
30-104-21-1451-4500-731 - Equipment
10-066-21-1185-2600-674 - Grounds Materials
10-055-21-1180-2700-352 - Drug Testing
10-066-21-1185-2600-442 - Vehicle Maintenance and Repair Services
10-066-21-1185-2600-674 - Grounds Materials
10-066-21-1185-2600-442 - Vehicle Maintenance and Repair Services
10-019-21-1013-2500-326 - Contracted Services for Parents
50-712-21-8001-3100-440 - Equipment Repair Services
10-830-21-1200-2200-581 - Travel
10-055-21-1180-2700-335 - Safety and CDL Licensing
30-340-21-1507-4700-728 - Flooring Improvements
30-360-21-1606-4700-728 - Flooring Improvements
30-169-21-1185-4200-724 - Site Improvement
10-066-21-1185-2600-442 - Vehicle Maintenance and Repair Services
10-21-9553 - Garnishments Payable
10-830-21-1200-2200-581 - Travel
10-066-21-1185-2600-675 - Paint Materials
10-704-21-1185-2600-668 - Heating and Ventilation Materials
10-712-21-1185-2600-668 - Heating and Ventilation Materials
10-019-21-1053-2300-611 - Supplies
10-830-21-5805-2200-581 - Travel
10-380-21-1046-1000-611 - Supplies
10-830-21-1200-2200-581 - Travel

50-702-21-8001-1610-900 - Student Sales
10-019-21-1061-1000-320 - Contracted Substitute Fees
10-100-21-1300-1000-320 - Contracted Substitutes
10-102-21-1300-1000-320 - Contracted Substitutes
10-108-21-1300-1000-320 - Contracted Substitutes
10-112-21-1300-1000-320 - Contracted Substitutes
10-116-21-1300-1000-320 - Contracted Substitutes
10-117-21-7545-1000-320 - Contracted Substitutes
10-118-21-1300-1000-320 - Contracted Substitutes
10-119-21-1300-1000-320 - Contracted Substitutes
10-120-21-1300-1000-320 - Contracted Substitutes
10-136-21-1300-1000-320 - Contracted Substitutes
10-138-21-1300-1000-320 - Contracted Substitutes
10-140-21-1300-1000-320 - Contracted Substitutes
10-141-21-1300-1000-320 - Contracted Substitutes
10-142-21-1300-1000-320 - Contracted Substitutes
10-143-21-1300-1000-320 - Contracted Substitutes
10-144-21-1300-1000-320 - Contracted Substitutes
10-148-21-1300-1000-320 - Contracted Substitutes
10-156-21-1300-1000-320 - Contracted Substitutes
10-158-21-1300-1000-320 - Contracted Substitutes
10-160-21-1300-1000-320 - Contracted Substitutes
10-164-21-1300-1000-320 - Contracted Substitutes
10-168-21-1300-1000-320 - Contracted Substitutes
10-169-21-1300-1000-320 - Contracted Substitutes
10-170-21-1300-1000-320 - Contracted Substitutes
10-171-21-1300-1000-320 - Contracted Substitutes
10-172-21-1300-1000-320 - Contracted Substitutes

10-180-21-1300-1000-320 - Contracted Substitutes
10-180-21-5710-1000-320 - Contracted Substitutes
10-184-21-1300-1000-320 - Contracted Substitutes
10-380-21-1300-1000-320 - Contracted Substitutes
10-402-21-1300-1000-320 - Contracted Substitutes
10-404-21-1300-1000-320 - Contracted Substitutes
10-408-21-1300-1000-320 - Contracted Substitutes
10-416-21-1300-1000-320 - Contracted Substitutes
10-420-21-1300-1000-320 - Contracted Substitutes
10-424-21-1042-1000-320 - Contracted Substitutes
10-702-21-1042-1000-320 - Contracted Substitutes
10-704-21-1042-1000-320 - Contracted Substitutes
10-704-21-1325-1000-320 - Contracted Substitutes
10-708-21-1042-1000-320 - Contracted Substitutes
10-712-21-1042-1000-320 - Contracted Substitutes
10-830-21-1016-1000-320 - Contracted Substitutes
10-830-21-1059-1000-320 - Contracted Substitutes
10-830-21-1061-1000-320 - Contracted Substitutes
10-830-21-1063-1000-320 - Contracted Substitutes
10-830-21-1200-1000-320 - Contracted Substitutes
10-830-21-6911-1000-320 - Contracted Substitutes
23-402-21-1040-1000-320 - Contracted Substitutes
23-404-21-1040-1000-320 - Contracted Substitutes
23-408-21-1040-1000-320 - Contracted Substitutes
23-416-21-1040-1000-320 - Contracted Substitutes
23-420-21-1040-1000-320 - Contracted Substitutes
23-424-21-1040-1000-320 - Contracted Substitutes
23-702-21-1040-1000-320 - Contracted Substitutes

23-704-21-1040-1000-320 - Contracted Substitutes
23-706-21-1040-1000-320 - Contracted Substitutes
23-712-21-1040-1000-320 - Contracted Substitutes
23-830-21-5151-1000-320 - Contracted Substitutes
50-830-21-8001-3100-735 - Non-Bus Vehicles
10-380-21-1100-1000-325 - Contracted Services
50-712-21-8001-1610-900 - Student Sales
10-380-21-1043-2400-581 - Travel - David Knudsen
10-21-9553 - Garnishments Payable
10-702-21-1043-2400-583 - Travel - Terry Krieger-James
10-720-21-6150-1000-611 - Supplies
10-830-21-1200-2200-581 - Travel
50-712-21-8001-1610-900 - Student Sales
10-019-21-7545-2400-581 - Travel
10-830-21-1200-2200-581 - Travel
50-706-21-8001-1610-900 - Student Sales
10-055-21-1180-2700-615 - Bus Shop Supplies
10-066-21-1185-2600-674 - Grounds Materials
10-830-21-5805-2200-581 - Travel
10-019-21-1054-2200-581 - Travel
10-21-9555 - Other Payroll Payable
50-706-21-8001-1610-900 - Student Sales
10-019-21-1012-2500-355 - Software Maintenance
10-830-21-1200-2200-581 - Travel
10-830-21-1200-2200-581 - Travel
10-019-21-1184-2600-530 - Communication Services
10-830-21-5805-2200-581 - Travel
10-830-21-1200-2200-581 - Travel

10-420-21-1043-2400-581 - Travel - Chris Loveless
10-830-21-1200-2200-581 - Travel
10-830-21-5805-2200-581 - Travel
10-424-21-1042-1000-731 - Equipment
30-801-21-1075-4600-724 - Site Improvements
10-830-21-1200-2200-581 - Travel
10-830-21-1200-2200-581 - Travel
10-830-21-5805-2200-581 - Travel
10-830-21-5365-2200-581 - Travel
10-830-21-1200-2200-581 - Travel
10-066-21-1185-2600-442 - Vehicle Maintenance and Repair Services
10-712-21-6140-1000-731 - Equipment
30-830-21-1056-4600-731 - PR Video Equipment
10-138-21-1085-2100-325 - Contracted Services
10-130-21-1184-2600-421 - Water
10-130-21-1184-2600-422 - Sewer
10-138-21-1184-2600-421 - Water
10-138-21-1184-2600-422 - Sewer
10-140-21-1184-2600-421 - Water
10-140-21-1184-2600-422 - Sewer
10-340-21-1184-2600-421 - Water
10-404-21-1184-2600-421 - Water
10-404-21-1184-2600-422 - Sewer
10-830-21-5760-1000-611 - Supplies
30-830-21-1056-4600-731 - PR Video Equipment
10-404-21-1300-2200-330 - Training and Development
10-345-21-1043-2400-581 - Travel - Ryan McGuire
10-830-21-1200-1000-325 - Contracted Services

10-830-21-1200-1000-325 - Contracted Services
10-345-21-1043-2400-581 - Travel - Ryan McGuire
10-830-21-1200-2200-581 - Travel
50-830-21-8001-3100-633 - Milk
10-720-21-1043-2400-581 - Travel - Lynn Mecham
10-408-21-1043-2400-581 - Travel - Kevin Mecham
50-704-21-8001-1610-900 - Student Sales
50-416-21-8001-3100-440 - Equipment Repair Services
10-830-21-5365-2200-581 - Travel
30-706-21-1408-4300-463 - Engineering Services
30-708-21-1503-4300-463 - Engineering Services
30-708-21-1508-4300-463 - Engineering Services
10-830-21-7545-2200-581 - Travel
10-21-9558 - Other Insurance Payable
10-055-21-1180-2700-615 - Bus Shop Supplies
30-340-21-1507-4300-461 - Architect Services
30-360-21-1606-4300-461 - Architect Services
10-830-21-1016-2600-724 - Site Improvements
10-830-21-1016-2600-724 - Site Improvements
10-830-21-1059-2200-197 - Training Stipends
10-019-21-1057-2500-581 - Travel
50-120-21-8001-1610-900 - Student Sales
50-345-21-8001-1610-900 - Student Sales
50-704-21-8001-1610-900 - Student Sales
10-830-21-1200-2200-581 - Travel
10-102-21-1185-2600-676 - Plumbing Materials
10-706-21-1185-2600-676 - Plumbing Materials
10-712-21-1185-2600-676 - Plumbing Materials

10-055-21-1180-2700-615 - Bus Shop Supplies
10-066-21-1185-2600-676 - Plumbing Materials
10-140-21-1185-2600-676 - Plumbing Materials
10-144-21-1185-2600-676 - Plumbing Materials
10-156-21-1185-2600-676 - Plumbing Materials
10-160-21-1185-2600-676 - Plumbing Materials
10-180-21-1043-1000-731 - Equipment
10-706-21-1185-2600-676 - Plumbing Materials
10-712-21-1185-2600-676 - Plumbing Materials
30-019-21-1470-4700-724 - Site Improvements
10-156-21-1185-2600-676 - Plumbing Materials
10-706-21-1185-2600-676 - Plumbing Materials
10-066-21-1185-2600-676 - Plumbing Materials
10-140-21-1185-2600-676 - Plumbing Materials
10-156-21-1185-2600-676 - Plumbing Materials
10-424-21-1185-2600-667 - Sprinkler Materials
10-141-21-1185-2600-667 - Sprinkler Materials
10-168-21-1185-2600-676 - Plumbing Materials
30-019-21-1185-4500-731 - Equipment
30-066-21-1185-4500-731 - Equipment
30-801-21-1075-4600-724 - Site Improvements
10-156-21-1185-2600-676 - Plumbing Materials
10-21-9599 - CITES Payable
30-315-21-1468-4200-724 - Site Improvements
10-345-21-1035-1000-731 - Equipment
10-830-21-1200-2200-581 - Travel
10-830-21-1200-2200-581 - Travel
10-830-21-3480-1000-325 - Contracted Services

10-066-21-1185-2600-442 - Vehicle Maintenance and Repair Services
10-066-21-1185-2600-674 - Grounds Materials
10-345-21-1185-2600-674 - Grounds Materials
10-21-9546 - Investments Payable
10-21-9554 - Dues Payable
10-21-9552 - Flex Spending Payable
10-21-9555 - Other Payroll Payable
10-21-9554 - Dues Payable
10-164-21-1185-2600-679 - Controls
10-702-21-1043-2400-582 - Travel - Jeff Nelson
10-830-21-1200-2200-581 - Travel
10-830-21-1200-2200-613 - Staff Food
10-019-21-1005-2300-613 - Staff Food
10-019-21-1059-2200-613 - Staff Food
10-830-21-1200-2200-613 - Staff Food
10-830-21-1200-2200-613 - Staff Food
10-830-21-5805-2200-581 - Travel
10-21-8140 - Inventory
10-706-21-1043-1000-611 - Supplies
10-830-21-1200-1000-611 - Supplies
50-141-21-8001-3100-630 - Food
50-830-21-8001-3100-634 - Fresh Produce
50-420-21-8001-1610-900 - Student Sales
10-830-21-1200-2200-581 - Travel
10-830-21-1200-2200-581 - Travel
10-380-21-1046-1000-731 - Equipment
10-402-21-1043-1000-731 - Equipment
10-712-21-1185-2600-674 - Grounds Materials

10-830-21-1200-2200-581 - Travel
10-21-9553 - Garnishments Payable
23-830-21-5151-2200-581 - Travel
10-830-21-1200-2200-581 - Travel
10-830-21-1200-2200-581 - Travel
10-830-21-1200-2200-581 - Travel
23-830-21-5151-2200-581 - Travel
10-019-21-1014-2500-355 - Software Maintenance
10-055-21-1180-2700-683 - Repair Parts
10-055-21-1180-2700-683 - Repair Parts
10-066-21-1185-2600-660 - Uniforms
10-168-21-1043-1000-731 - Equipment
10-830-21-5810-1000-736 - Software
10-148-21-1100-1000-611 - Supplies
10-148-21-1300-1000-611 - Supplies
10-148-21-1300-1000-641 - Textbooks
10-148-21-1300-1000-644 - Library Books
10-148-21-1300-1000-731 - Equipment
10-148-21-1300-1000-736 - Software
10-21-9553 - Garnishments Payable
10-830-21-5655-2200-581 - Travel
50-702-21-8001-1610-900 - Student Sales
10-830-21-1200-2200-581 - Travel
10-019-21-1184-2600-423 - Garbage Disposal
10-055-21-1184-2600-421 - Water
10-055-21-1184-2600-422 - Sewer
10-055-21-1184-2600-621 - Electricity
10-104-21-1184-2600-421 - Water

10-104-21-1184-2600-422 - Sewer
10-104-21-1184-2600-621 - Electricity
10-148-21-1184-2600-421 - Water
10-148-21-1184-2600-422 - Sewer
10-148-21-1184-2600-621 - Electricity
10-171-21-1184-2600-421 - Water
10-171-21-1184-2600-422 - Sewer
10-171-21-1184-2600-621 - Electricity
10-172-21-1184-2600-421 - Water
10-172-21-1184-2600-422 - Sewer
10-172-21-1184-2600-621 - Electricity
10-184-21-1184-2600-421 - Water
10-184-21-1184-2600-422 - Sewer
10-184-21-1184-2600-621 - Electricity
10-345-21-1184-2600-421 - Water
10-345-21-1184-2600-422 - Sewer
10-345-21-1184-2600-621 - Electricity
10-408-21-1184-2600-421 - Water
10-408-21-1184-2600-422 - Sewer
10-408-21-1184-2600-621 - Electricity
10-704-21-1184-2600-421 - Water
10-704-21-1184-2600-422 - Sewer
10-704-21-1184-2600-621 - Electricity
10-055-21-1180-2700-335 - Safety and CDL Licensing
10-055-21-1180-2700-611 - Office Supplies
10-055-21-1180-2700-615 - Bus Shop Supplies
10-830-21-1200-2200-581 - Travel
50-171-21-8001-1610-900 - Student Sales

10-706-21-1043-2400-581 - Travel - Bart Peery
10-830-21-1200-1000-325 - Contracted Services
10-830-21-1200-1000-325 - Contracted Services
10-706-21-1300-1000-731 - Equipment
10-143-21-1185-2600-676 - Plumbing Materials
10-171-21-1185-2600-676 - Plumbing Materials
10-404-21-1185-2600-676 - Plumbing Materials
10-712-21-1185-2600-676 - Plumbing Materials
30-066-21-1185-4700-726 - Plumbing Improvements
30-801-21-1075-4600-724 - Site Improvements
10-019-21-1053-2300-581 - Travel
10-830-21-1200-2200-581 - Travel
10-100-21-1017-2600-731 - Equipment
10-830-21-1059-2200-197 - Training Stipends
30-340-21-1451-4200-724 - Site Improvements
30-360-21-1451-4200-724 - Site Improvements
30-340-21-1451-4200-724 - Site Improvements
10-830-21-1200-2200-581 - Travel
30-315-21-1468-4700-721 - HVAC Improvements
10-830-21-7330-1000-325 - Contracted Services
10-019-21-1061-1000-320 - Contracted Substitute Fees
10-140-21-1300-1000-320 - Contracted Substitutes
10-156-21-1300-1000-320 - Contracted Substitutes
10-830-21-1059-1000-320 - Contracted Substitutes
10-830-21-1061-1000-320 - Contracted Substitutes
10-830-21-7660-1000-320 - Contracted Substitutes
23-712-21-1040-1000-320 - Contracted Substitutes
10-104-21-1043-1000-641 - Textbooks

10-160-21-1043-1000-641 - Textbooks
10-168-21-1043-1000-641 - Textbooks
10-100-21-1043-1000-641 - Textbooks
10-136-21-1043-1000-641 - Textbooks
10-172-21-1043-1000-641 - Textbooks
10-130-21-1043-1000-641 - Textbooks
10-142-21-1043-1000-641 - Textbooks
10-143-21-1043-1000-641 - Textbooks
10-118-21-1043-1000-641 - Textbooks
10-120-21-1043-1000-641 - Textbooks
10-144-21-1043-1000-641 - Textbooks
10-066-21-1185-2600-660 - Uniforms
10-830-21-1200-2200-581 - Travel
10-066-21-1185-2600-668 - Heating and Ventilation Materials
50-702-21-8001-1610-900 - Student Sales
10-830-21-7545-2200-581 - Travel
10-019-21-1184-2600-423 - Garbage Disposal
10-034-21-1184-2600-423 - Garbage Disposal
10-055-21-1184-2600-423 - Garbage Disposal
10-066-21-1184-2600-423 - Garbage Disposal
10-100-21-1184-2600-423 - Garbage Disposal
10-102-21-1184-2600-423 - Garbage Disposal
10-104-21-1184-2600-423 - Garbage Disposal
10-108-21-1184-2600-423 - Garbage Disposal
10-112-21-1184-2600-423 - Garbage Disposal
10-116-21-1184-2600-423 - Garbage Disposal
10-117-21-1184-2600-423 - Garbage Disposal
10-118-21-1184-2600-423 - Garbage Disposal

10-119-21-1184-2600-423 - Garbage Disposal
10-130-21-1184-2600-423 - Garbage Disposal
10-136-21-1184-2600-423 - Garbage Disposal
10-138-21-1184-2600-423 - Garbage Disposal
10-140-21-1184-2600-423 - Garbage Disposal
10-141-21-1184-2600-423 - Garbage Disposal
10-142-21-1184-2600-423 - Garbage Disposal
10-143-21-1184-2600-423 - Garbage Disposal
10-144-21-1184-2600-423 - Garbage Disposal
10-148-21-1184-2600-423 - Garbage Disposal
10-156-21-1184-2600-423 - Garbage Disposal
10-158-21-1184-2600-423 - Garbage Disposal
10-160-21-1184-2600-423 - Garbage Disposal
10-164-21-1184-2600-423 - Garbage Disposal
10-168-21-1184-2600-423 - Garbage Disposal
10-169-21-1184-2600-423 - Garbage Disposal
10-170-21-1184-2600-423 - Garbage Disposal
10-171-21-1184-2600-423 - Garbage Disposal
10-172-21-1184-2600-423 - Garbage Disposal
10-180-21-1184-2600-423 - Garbage Disposal
10-184-21-1184-2600-423 - Garbage Disposal
10-345-21-1184-2600-423 - Garbage Disposal
10-380-21-1184-2600-423 - Garbage Disposal
10-402-21-1184-2600-423 - Garbage Disposal
10-404-21-1184-2600-423 - Garbage Disposal
10-408-21-1184-2600-423 - Garbage Disposal
10-416-21-1184-2600-423 - Garbage Disposal
10-420-21-1184-2600-423 - Garbage Disposal

10-424-21-1184-2600-423 - Garbage Disposal
10-702-21-1184-2600-423 - Garbage Disposal
10-704-21-1184-2600-423 - Garbage Disposal
10-706-21-1184-2600-423 - Garbage Disposal
10-708-21-1184-2600-423 - Garbage Disposal
10-712-21-1184-2600-423 - Garbage Disposal
10-720-21-1184-2600-423 - Garbage Disposal
10-747-21-1184-2600-423 - Waste Removal Services
10-055-21-1180-2700-681 - Lubricants
10-055-21-1180-2700-681 - Lubricants
10-055-21-1180-2700-681 - Lubricants
10-416-21-1043-2400-581 - Travel - Keith Richards
10-416-21-1043-2400-581 - Travel - Keith Richards
10-708-21-1042-1000-611 - Supplies
10-830-21-1200-2200-581 - Travel
10-704-21-1043-2400-582 - Travel - David Rockwood
10-102-21-1184-2600-621 - Electricity
10-120-21-1184-2600-621 - Electricity
10-130-21-1184-2600-621 - Electricity
10-138-21-1184-2600-621 - Electricity
10-140-21-1184-2600-621 - Electricity
10-143-21-1184-2600-621 - Electricity
10-168-21-1184-2600-621 - Electricity
10-340-21-1184-2600-621 - Electricity
10-404-21-1184-2600-621 - Electricity
30-340-21-1507-4200-462 - Site Preparation Services
10-066-21-1185-2600-442 - Vehicle Maintenance and Repair Services
10-830-21-5805-2200-581 - Travel

10-066-21-1185-2600-442 - Vehicle Maintenance and Repair Services
10-055-21-1180-2700-682 - Tires
10-380-21-1046-1000-731 - Equipment
10-055-21-1180-2700-682 - Tires
10-055-21-1180-2700-682 - Tires
10-830-21-5805-2200-581 - Travel
10-830-21-5805-2200-581 - Travel
10-055-21-1180-2700-440 - Equipment Repair Services
10-055-21-1180-2700-683 - Repair Parts
10-055-21-1180-2700-683 - Repair Parts
23-830-21-5151-2200-581 - Travel
10-160-21-1096-1000-611 - Supplies
50-019-21-8001-3100-581 - Travel
10-119-21-1184-2600-421 - Water
10-119-21-1184-2600-422 - Sewer
10-119-21-1184-2600-621 - Electricity
10-142-21-1184-2600-421 - Water
10-142-21-1184-2600-422 - Sewer
10-142-21-1184-2600-621 - Electricity
10-164-21-1184-2600-421 - Water
10-164-21-1184-2600-422 - Sewer
10-164-21-1184-2600-621 - Electricity
10-380-21-1184-2600-421 - Water
10-380-21-1184-2600-422 - Sewer
10-380-21-1184-2600-621 - Electricity
10-416-21-1184-2600-421 - Water
10-416-21-1184-2600-422 - Sewer
10-416-21-1184-2600-621 - Electricity

10-706-21-1184-2600-421 - Water
10-706-21-1184-2600-422 - Sewer
10-706-21-1184-2600-621 - Electricity
10-747-21-1184-2600-421 - Water
10-747-21-1184-2600-422 - Sewer
10-747-21-1184-2600-621 - Electricity
10-830-21-1184-2600-421 - Water
10-830-21-1184-2600-422 - Sewer
10-830-21-1184-2600-621 - Electricity
10-164-21-1096-1000-611 - Supplies
10-706-21-6150-1000-611 - Supplies
23-416-21-1039-1000-731 - Equipment
10-019-21-1184-2600-421 - Water
10-830-21-7330-1000-325 - Contracted Services
10-830-21-7330-1000-325 - Contracted Services
10-830-21-7330-2200-581 - Travel
50-138-21-8001-1620-900 - Adult Sales
10-019-21-1054-2200-731 - Equipment
10-019-21-1057-1000-731 - Equipment
10-019-21-1200-1000-731 - Equipment
10-140-21-1325-1000-731 - Equipment
10-172-21-1043-1000-731 - Equipment
10-704-21-6500-1000-731 - Equipment
10-704-21-6960-1000-731 - Equipment
10-708-21-1043-1000-731 - Equipment
10-830-21-1200-1000-731 - Equipment
10-830-21-5365-1000-731 - Equipment
30-019-21-1057-1000-731 - School Staff Equipment Rotation

10-019-21-1057-1000-731 - Equipment
10-180-21-1042-1000-731 - Equipment
10-408-21-1042-1000-731 - Equipment
10-408-21-1043-1000-731 - Equipment
10-712-21-6500-1000-731 - Equipment
10-830-21-7692-1000-731 - Equipment
10-019-21-1057-1000-731 - Equipment
10-424-21-1043-1000-731 - Equipment
10-168-21-1096-1000-611 - Supplies
10-830-21-1200-2200-581 - Travel
50-830-21-8001-3100-636 - Bakery Items
50-712-21-8001-1610-900 - Student Sales
10-055-21-1180-2700-681 - Lubricants
10-055-21-1180-2700-681 - Lubricants
10-702-21-1184-2600-621 - Electricity
10-830-21-1059-2200-197 - Training Stipends
10-830-21-1059-2200-197 - Training Stipends
10-019-21-1053-2300-581 - Travel
10-424-21-1043-2400-582 - Travel - Shauna Shepherd
10-706-21-1185-2600-675 - Paint Materials
10-830-21-1016-2600-724 - Site Improvements
10-055-21-1185-2600-675 - Paint Materials
30-801-21-1075-4600-724 - Site Improvements
10-118-21-1185-2600-675 - Paint Materials
30-801-21-1075-4600-724 - Site Improvements
10-066-21-1185-2600-675 - Paint Materials
30-801-21-1075-4600-724 - Site Improvements
10-360-21-1046-1000-731 - Equipment

10-424-21-1043-1000-731 - Equipment
10-712-21-1043-1000-731 - Equipment
10-019-21-1054-2200-731 - Equipment
10-830-21-5655-1000-734 - Technology Hardware
10-830-21-6943-2200-611 - Supplies
10-019-21-1184-2600-423 - Garbage Disposal
10-055-21-1180-2700-615 - Bus Shop Supplies
50-345-21-8001-1610-900 - Student Sales
50-408-21-8001-1610-900 - Student Sales
50-704-21-8001-1610-900 - Student Sales
10-830-21-5805-2200-581 - Travel
10-830-21-3400-2200-199 - Extra Duty
30-704-21-1502-4100-341 - Legal Services
10-21-9599 - CITES Payable
10-830-21-1200-2200-581 - Travel
10-704-21-1043-2400-581 - Travel - Jesse Sorensen
10-019-21-1185-2600-674 - Grounds Materials
10-055-21-1180-2700-683 - Repair Parts
10-055-21-1185-2600-674 - Grounds Materials
10-066-21-1185-2600-442 - Vehicle Maintenance and Repair Services
10-066-21-1185-2600-672 - Carpentry Materials
10-066-21-1185-2600-674 - Grounds Materials
10-102-21-1185-2600-674 - Grounds Materials
10-138-21-1185-2600-674 - Grounds Materials
10-143-21-1185-2600-674 - Grounds Materials
10-148-21-1185-2600-674 - Grounds Materials
10-164-21-1185-2600-674 - Grounds Materials
10-168-21-1185-2600-674 - Grounds Materials

10-171-21-1185-2600-674 - Grounds Materials
10-172-21-1185-2600-674 - Grounds Materials
10-184-21-1185-2600-674 - Grounds Materials
10-345-21-1185-2600-674 - Grounds Materials
10-408-21-1185-2600-674 - Grounds Materials
10-704-21-1185-2600-674 - Grounds Materials
23-801-21-1075-1000-731 - Equipment
10-055-21-1180-2700-683 - Repair Parts
10-066-21-1185-2600-683 - Carpentry Tools
10-708-21-1185-2600-672 - Carpentry Materials
30-315-21-1468-4200-724 - Site Improvements
10-019-21-1184-2600-421 - Water
10-019-21-1184-2600-422 - Sewer
10-019-21-1184-2600-621 - Electricity
10-034-21-1184-2600-421 - Water
10-034-21-1184-2600-422 - Sewer
10-034-21-1184-2600-621 - Electricity
10-066-21-1184-2600-421 - Water
10-066-21-1184-2600-422 - Sewer
10-108-21-1184-2600-421 - Water
10-108-21-1184-2600-422 - Sewer
10-108-21-1184-2600-621 - Electricity
10-116-21-1184-2600-421 - Water
10-116-21-1184-2600-422 - Sewer
10-116-21-1184-2600-621 - Electricity
10-118-21-1184-2600-421 - Water
10-118-21-1184-2600-422 - Sewer
10-118-21-1184-2600-621 - Electricity

10-136-21-1184-2600-421 - Water
10-136-21-1184-2600-422 - Sewer
10-136-21-1184-2600-621 - Electricity
10-144-21-1184-2600-421 - Water
10-144-21-1184-2600-422 - Sewer
10-144-21-1184-2600-621 - Electricity
10-156-21-1184-2600-421 - Water
10-156-21-1184-2600-422 - Sewer
10-156-21-1184-2600-621 - Electricity
10-158-21-1184-2600-421 - Water
10-158-21-1184-2600-422 - Sewer
10-158-21-1184-2600-621 - Electricity
10-169-21-1184-2600-421 - Water
10-169-21-1184-2600-422 - Sewer
10-169-21-1184-2600-621 - Electricity
10-170-21-1184-2600-421 - Water
10-170-21-1184-2600-422 - Sewer
10-170-21-1184-2600-621 - Electricity
10-402-21-1184-2600-421 - Water
10-402-21-1184-2600-422 - Sewer
10-402-21-1184-2600-621 - Electricity
10-420-21-1184-2600-421 - Water
10-420-21-1184-2600-422 - Sewer
10-420-21-1184-2600-621 - Electricity
10-702-21-1184-2600-421 - Water
10-702-21-1184-2600-422 - Sewer
10-702-21-1184-2600-621 - Electricity
10-708-21-1184-2600-421 - Water

10-708-21-1184-2600-422 - Sewer
10-708-21-1184-2600-621 - Electricity
10-720-21-1184-2600-421 - Water
10-720-21-1184-2600-422 - Sewer
10-720-21-1184-2600-621 - Electricity
30-708-21-1508-4200-462 - Site Preparation Services
30-420-21-1469-4200-724 - Site Improvements
10-708-21-5346-2100-611 - Supplies
10-830-21-6600-1000-611 - Supplies
10-066-21-1185-2600-672 - Carpentry Materials
10-066-21-1185-2600-672 - Carpentry Materials
23-801-21-1075-1000-611 - Supplies
10-055-21-1184-2600-421 - Water
10-055-21-1184-2600-422 - Sewer
10-055-21-1184-2600-621 - Electricity
10-100-21-1184-2600-421 - Water
10-100-21-1184-2600-422 - Sewer
10-100-21-1184-2600-621 - Electricity
10-112-21-1184-2600-421 - Water
10-112-21-1184-2600-422 - Sewer
10-112-21-1184-2600-621 - Electricity
10-117-21-1184-2600-421 - Water
10-117-21-1184-2600-422 - Sewer
10-117-21-1184-2600-621 - Electricity
10-141-21-1184-2600-421 - Water
10-141-21-1184-2600-422 - Sewer
10-141-21-1184-2600-621 - Electricity
10-160-21-1184-2600-421 - Water

10-160-21-1184-2600-422 - Sewer
10-160-21-1184-2600-621 - Electricity
10-180-21-1184-2600-421 - Water
10-180-21-1184-2600-422 - Sewer
10-180-21-1184-2600-621 - Electricity
10-360-21-1184-2600-621 - Electricity
10-424-21-1184-2600-421 - Water
10-424-21-1184-2600-422 - Sewer
10-424-21-1184-2600-621 - Electricity
10-712-21-1184-2600-421 - Water
10-712-21-1184-2600-422 - Sewer
10-712-21-1184-2600-621 - Electricity
10-745-21-1184-2600-421 - Water
10-746-21-1184-2600-421 - Water
10-746-21-1184-2600-422 - Sewer
10-746-21-1184-2600-621 - Electricity
10-830-21-1200-1000-611 - Supplies
10-712-21-6150-1000-611 - Supplies
23-712-21-1040-1000-731 - Equipment
10-424-21-5346-2100-611 - Supplies
10-424-21-1043-1000-611 - Supplies
10-424-21-1043-2600-614 - Custodial Supplies
10-424-21-7654-1000-611 - Supplies
10-141-21-1185-2600-667 - Sprinkler Materials
10-706-21-6150-4500-724 - Site Improvements
10-066-21-1185-2600-667 - Sprinkler Materials
10-120-21-1185-2600-667 - Sprinkler Materials
10-138-21-1185-2600-667 - Sprinkler Materials

10-168-21-1185-2600-667 - Sprinkler Materials
10-168-21-1185-2600-676 - Plumbing Materials
10-704-21-1185-2600-667 - Sprinkler Materials
10-708-21-1185-2600-676 - Plumbing Materials
10-712-21-1185-2600-667 - Sprinkler Materials
30-801-21-1075-4600-724 - Site Improvements
10-141-21-1185-2600-667 - Sprinkler Materials
10-108-21-1185-2600-433 - Fire Extinguisher Services
10-119-21-1185-2600-433 - Fire Extinguisher Services
10-402-21-1185-2600-433 - Fire Extinguisher Services
10-640-21-1185-2600-433 - Fire Extinguisher Services
10-712-21-1185-2600-433 - Fire Extinguisher Services
50-830-21-8001-3100-325 - Contracted Services
10-019-21-1011-2300-581 - Travel
10-019-21-1057-2500-625 - Gasoline
10-019-21-1177-2600-581 - Travel
10-019-21-6600-1000-625 - Gasoline Fuel
10-034-21-1178-2600-625 - Gasoline Fuel
10-055-21-1180-2700-625 - Gasoline Fuel
10-055-21-1180-2700-626 - Diesel Fuel
10-066-21-1185-2600-624 - Mower Fuel
10-066-21-1185-2600-625 - Gasoline Fuel
10-420-21-1181-2700-516 - Activity Trips
10-424-21-1181-2700-516 - Activity Trips
10-702-21-1181-2700-516 - Activity Trips
10-704-21-1181-2700-516 - Activity Trips
10-706-21-1181-2700-516 - Activity Trips
10-708-21-1181-2700-516 - Activity Trips

10-712-21-1181-2700-516 - Activity Trips
10-747-21-6915-2400-581 - Travel
10-830-21-1200-1000-625 - Gasoline Fuel
10-830-21-5070-1000-625 - Gasoline Fuel
50-830-21-8001-3100-625 - Gasoline Fuel
10-720-21-5053-2200-581 - Travel
10-830-21-1200-2200-581 - Travel
30-830-21-1194-4100-710 - Site Purchases
50-704-21-8001-1610-900 - Student Sales
10-712-21-1185-2600-674 - Grounds Materials
10-066-21-1185-2600-685 - Grounds Tools
10-712-21-1185-2600-672 - Carpentry Materials
10-066-21-1185-2600-672 - Carpentry Materials
10-066-21-1185-2600-673 - Electrical Materials
30-315-21-1468-4200-724 - Site Improvements
30-801-21-1075-4600-724 - Site Improvements
10-066-21-1185-2600-672 - Carpentry Materials
30-801-21-1075-4600-724 - Site Improvements
30-801-21-1075-4600-724 - Site Improvements
30-830-21-1451-4700-724 - Site Improvements
10-706-21-1185-2600-674 - Grounds Materials
10-066-21-1185-2600-674 - Grounds Materials
10-708-21-1043-1000-611 - Supplies
50-141-21-8001-3100-630 - Food
50-404-21-8001-3100-630 - Food
10-21-8140 - Inventory
10-019-21-1057-2500-581 - Travel
10-720-21-1043-2400-582 - Travel - Scott Carson

23-830-21-5151-2200-581 - Travel
10-830-21-1200-2200-581 - Travel
10-21-9599 - CITES Payable
10-066-21-1185-2600-440 - Equipment Repair and Inspection Services
10-120-21-1185-2600-440 - Equipment Repair and Inspection Services
10-340-21-1046-1000-611 - Supplies
10-360-21-1046-1000-611 - Supplies
10-404-21-1185-2600-440 - Equipment Repair and Inspection Services
10-019-21-1014-2500-330 - Training and Development
50-130-21-8001-1610-900 - Student Sales
10-708-21-1043-2400-582 - Travel - Bart Thompson
10-830-21-1200-2200-581 - Travel
10-830-21-1200-2200-581 - Travel
10-055-21-1180-2700-440 - Equipment Repair Services
10-21-9554 - Dues Payable
10-404-21-6860-1000-731 - Equipment
10-424-21-6860-1000-731 - Equipment
10-019-21-1057-2500-581 - Travel
10-019-21-1014-2500-810 - Dues and Subscriptions
10-747-21-1043-1000-611 - Supplies
10-055-21-1180-2700-660 - Uniforms
10-055-21-1180-2700-660 - Uniforms
10-019-21-1022-2500-611 - Supplies
10-21-9555 - Other Payroll Payable
10-712-21-1042-1000-611 - Supplies
10-712-21-1042-1000-611 - Supplies
10-702-21-1042-2700-517 - Field Trips
10-019-21-1015-2500-331 - Classified Job Training

10-830-21-3200-2100-611 - Supplies
10-019-21-1057-1000-731 - Equipment
10-019-21-1200-1000-280 - Unemployment Benefits
10-055-21-1180-2700-280 - Unemployment Benefits
10-066-21-1185-2600-280 - Unemployment Benefits
10-830-21-1050-1000-280 - Unemployment Benefits
10-019-21-1184-2600-530 - Communication Services
10-830-21-1060-1000-736 - Software
10-830-21-1200-1000-325 - Contracted Services
10-830-21-1200-1000-325 - Contracted Services
10-21-9545 - Retirement Payable
10-21-9546 - Investments Payable
10-21-9555 - Other Payroll Payable
10-019-21-1005-2300-810 - Dues and Subscriptions
10-21-9554 - Dues Payable
10-830-21-1200-1000-325 - Contracted Services
10-21-9553 - Garnishments Payable
10-704-21-1042-1000-611 - Supplies
10-21-9553 - Garnishments Payable
10-21-9544 - State Withholdings Payable
10-830-21-1200-1000-325 - Contracted Services
10-019-21-1015-2500-351 - Background Check Services
10-055-21-1180-2700-615 - Bus Shop Supplies
10-830-21-6300-2200-330 - Training and Development
10-830-21-1059-2200-330 - Training and Development
10-708-21-1042-1000-611 - Supplies
10-019-21-1022-2500-615 - Copier Supplies
10-019-21-1022-2500-615 - Copier Supplies

10-019-21-1057-2500-530 - Communication Services
10-019-21-1177-2600-530 - Communication Services
10-702-21-1043-1000-611 - Supplies
10-704-21-1043-1000-611 - Supplies
10-706-21-1043-1000-611 - Supplies
10-830-21-5805-2200-530 - Communication Services
10-830-21-1087-1000-731 - Equipment
30-340-21-1507-4500-731 - Equipment
30-360-21-1606-4500-731 - Equipment
10-019-21-1177-2600-731 - Equipment
10-019-21-1200-1000-731 - Equipment
10-019-21-6915-2200-731 - Equipment
10-170-21-1300-1000-731 - Equipment
10-404-21-1300-1000-731 - Equipment
10-408-21-1042-1000-731 - Equipment
10-420-21-1300-1000-731 - Equipment
10-420-21-1325-1000-731 - Equipment
10-702-21-1300-1000-734 - Technology Hardware
10-704-21-1325-1000-731 - Equipment
10-712-21-1043-1000-731 - Equipment
10-750-21-7560-1000-734 - Technology Hardware
30-830-21-1445-4500-734 - Technology Hardware
50-019-21-8001-3100-731 - Equipment
10-830-21-7695-1000-611 - Supplies
10-21-9549 - Vision Insurance Payable
10-830-21-5805-2200-581 - Travel
10-055-21-1180-2700-335 - Safety and CDL Licensing
10-708-21-1017-2600-724 - Site Improvements

10-830-21-1200-2200-581 - Travel
10-830-21-5805-2200-581 - Travel
10-830-21-5679-2100-325 - Contracted Services
10-830-21-7657-2100-325 - Contracted Services
10-21-9551 - Life Insurance Payable
10-830-21-1059-2200-197 - Training Stipends
10-019-21-1055-2300-581 - Travel
10-034-21-1178-2600-442 - Vehicle Maintenance and Repair Services
10-21-9541 - FICA Payable
10-21-9542 - Medicare Payable
10-21-9543 - Federal Withholdings Payable
30-340-21-1507-4500-460 - Construction Contractor Services
30-706-21-1408-4500-460 - Construction Contractor Services
30-708-21-1508-4500-460 - Construction Contractor Services
10-830-21-1200-2200-581 - Travel
10-830-21-5805-2200-581 - Travel
10-340-21-1043-2400-581 - Travel - Nate Whitney
10-340-21-1046-2200-581 - Travel
10-830-21-5367-1000-611 - Supplies
10-830-21-1200-2600-442 - Vehicle Maintenance and Repair Services
10-066-21-1185-2600-660 - Uniforms
23-830-21-7545-1000-611 - Supplies - Parent Involvement
10-184-21-1096-1000-611 - Supplies
23-830-21-5151-2200-581 - Travel
10-21-9554 - Dues Payable
10-019-21-1014-2500-731 - Equipment
10-340-21-1046-1000-731 - Equipment
10-360-21-1046-1000-731 - Equipment

10-055-21-1180-2700-352 - Drug Testing
10-830-21-5805-2200-581 - Travel
10-019-21-1022-2500-615 - Copier Supplies
10-830-21-7330-1000-325 - Contracted Services
10-402-21-1043-2400-582 - Travel - Cecily Yeager
10-408-21-1042-1000-731 - Equipment
10-408-21-1042-1000-731 - Equipment
10-704-21-1042-1000-731 - Equipment
50-706-21-8001-1610-900 - Student Sales
10-019-21-1015-2500-581 - Travel
10-019-21-1056-2500-611 - Supplies
31-830-21-1195-5000-810 - Pay Agent Fees
10-708-21-1043-1000-611 - Supplies
10-019-21-1011-2300-581 - Travel
10-019-21-1012-2500-611 - Supplies
10-019-21-1093-2300-611 - Supplies
10-019-21-1093-2300-613 - Staff Food
10-704-21-1043-1000-611 - Supplies
10-712-21-1043-1000-611 - Supplies
31-830-21-1195-5000-810 - Pay Agent Fees
10-830-21-6300-2200-330 - Training and Development

NEBO SCHOOL DISTRICT
BOARD MEETING MINUTES
Wednesday, May 12, 2021

The Board of Education of Nebo School District met in a Board Meeting on Wednesday, May 12, 2021, at the Nebo District Office. The meeting commenced at 3:02 p.m. Board members present were Board President Christine Riley, Shauna Warnick, Shannon Acor, John Taylor and Scott Card. Lisa Rowley and Rick Ainge were excused. Administrative Staff members present were Superintendent Rick Nielsen, Reed Park, Michael Harrison, Matt Gledhill, Scott Wilson, Mike Larsen, Dave Rowe, RaShel Shepherd, Ken VanAusdal, Ben Ford, and Suzanne Kimball.

President, Christine Riley, welcomed everyone to the Board Meeting.

1. Board Work Session

President Riley recognize our Outstanding School Nurses for their amazing efforts in going above and beyond with additional duties during this difficult pandemic. Happy National Nurses' Day!

- A. Discussion of Board Meeting Agenda and Review of Consent Agenda. President Riley mentioned that Item 5G will be struck from the agenda. Superintendent Nielsen concluded the Review of the Consent Agenda by mentioning that there will be a Closed Session after the General Board Meeting.

B. Board Member Reports

- The Board Members reported on the TSSA Plans and Trustlands Plans;
 - Shauna Warnick reported that reviewing the plans helped her understand how TSSA and Trustlands work together.
 - John Taylor mentioned seeing the iReady Program consistently as part of some elementary plans and wondered if it should be a required program funded by the District. The Superintendent explained that it is required and the Principals' have the TSSA funds at the school to fund it.
 - Shannon Acor reported that some plans indicated computer equipment replacement. She mentioned that schools continually rotate and purchase equipment each year using TSSA funds. She thought the plans looked great and were simple to read.
 - Scott Card appreciated the simplicity of the plans. He reported that schools indicate great expenditures and use of technology.
 - Christine Riley expressed her appreciation for the quick responses from Staff when she had questions about the plans.
 - Superintendent Nielsen discussed the new format of the plans and Board Members agreed that they preferred its simplicity. It is easy to read and follow.
- President Riley shared the graduation schedule with the Board.

C. Committee Reports & Board Training

- Curriculum Coordinator, Suzanne Kimball presented on the Healthy Lifestyle Committee Meeting. The committee reviewed Health 2 taught in 9th and 10th grade. Parents will be required to opt students in, in order for them to participate in the curriculum.
- Human Resource Coordinator, Troy Bohling presented on the Employee Engagement and Well-being Committee Meeting. He mentioned our CareHere Onsite Clinic for insured employees and families and that Bloomquist Hale Therapists are available for appointments once a month. The committee also talked about recognizing positive actions, expressing gratitude, playing on the strengths of others, etc.
- Secondary Director, RaShel Shepherd, reported on the College and Career Ready Committee Meeting. The committee is creating a plan to provide more support to students and encourage them to experience advance placement, concurrent enrollment or CTE Pathway classes before graduation. She also mentioned the New Opportunity Scholarship available to students.

- Dave Rowe reported on the MTSS – Multi Tier Systems of Support Committee Meeting. Three of our fabulous Principals; Angie Killian, Tiffany Miley and Bart Peery presented to the group. Shannon Acor is on the committee and mentioned how impressed she was with the educational process.
- Curriculum Assessment Coordinator, Seth Sorensen mentioned the Nebo Online Learning Summit. This is an option provided for full-time online learning K-12. The link to begin the registration process is online and parents should be in contact with their neighborhood school.
- Assistant Superintendent, Scott Wilson reviewed the Risk, Safety and Security Committee Meeting. He mentioned the focus on safety at the facilities and the increased use of the Safe Utah App. Other safety projects that have been completed include cell boosters, security cameras, software updates, the remodel of school entries, TV monitors, emergency notification apps and key card entries, to name a few. Risk Management, Kathy Carling is working on reunification plans and details and strengthening relationships with local law enforcement. Scott Card suggested that law enforcement do walk through trainings of our schools to become more familiar with them. Operations Director, Matt Gledhill mentioned that SWAT does trainings in our schools and are somewhat familiar with the various designs.

D. Items from Superintendent

- The Superintendent asked Assistant Superintendent, Scott Wilson to report on the employee group discussions regarding the 2021-2022 Employee Handbooks. He mentioned that most were generally happy and positive people who appreciated the revision process. He shared the recommended changes with the Board including a change to the LPIC Committee.
- The Superintendent mentioned the signed contract with EduStaff for substitute teaching. They have an app component that interfaces with our time clock system. They will also hire an onsite recruiter to help manage and sustain the substitute process.
- The Superintendent mentioned the Booster Meetings regarding scoreboards at our five high schools. The boosters are committed! They were informed of the difference in donation funds and advertising funds. Donations go through the Nebo Foundation and advertising funds go through the schools.
- The Superintendent credited and thanked the Landmark Greenhouse for the beautiful hanging plants given to Board Members from the CTE Department.
- The Superintendent asked Legal Counsel, Reed Park to discuss the city impact fees. These fees have increased immensely over the years and cities need to be informed of the Attorney General Advisory Opinion.
- The Superintendent mentioned that the mask mandate and testing mandate ends the last day of school, May 28th or June 15th. The testing for Shadow Mountain attendance will remain in place.
- The Superintendent mentioned that for the next school year, Governor Cox has declared no masks or Test to Play. Test to Stay will remain in state law if over the 2% threshold.
- The Board took a few minutes to tour the Nebo Fitness Center.

E. Adjourn

President, Riley mentioned that this portion of the Board Meeting is adjourned at 5:15 pm and will continue with the General Board Meeting at 6:00 pm.

The Board of Education of Nebo School District reconvened the Board Meeting at 6:00 pm 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 April 14, 2021.

- D. New Employees and Separations
 - E. Compulsory Attendance Exemption List
 - F. Requests for Leave Without Pay
 - G. Requests for Trustlands Amendments
4. ITEMS FOR BOARD DISCUSSION
- A. PTA Presentation – Joann Brown
6. ITEMS FOR BOARD ACTION
- A. Consideration of Approval of Certified, Classified, and Administrative Employee Handbooks and Salary Schedules for the 2021-2022 School Year
 - B. Consideration of Approval of School TSSA Plans and Trustlands Plans
 - C. Consideration of Seal Coat Contract
 - D. Consideration of Policy JDD - Prohibition of Bullying
 - E. Consideration of Policy JDE - Student Electronic Devices
 - F. Consideration of Policy JHFA - Child Abuse or Neglect
 - G. Consideration of Property Purchase in Springville
 - H. Consideration of Right of Entry and Occupancy Agreement
 - I. Consideration of Resolution Authorizing and Approving Proceedings in Eminent Domain
 - J. Consideration of Request of Early Retirement Incentive Plans

President Christine Riley welcomed everyone to the Board Meeting and read the following statement;

“We welcome those from our community who are attending today’s meeting. We appreciate the support we have received as we committed to having Nebo District students attend in person, at the school, every day this year. This was not an easy goal and was only possible because of our dedicated employees and our parental support.

“As has been our practice throughout this pandemic, we do not have public participation on our agenda this evening. We recognize that some of you in attendance may have come with a desire to address the Board and Staff. We invite you to give your contact information to any member of our staff. We will then make sure to have a staff member reach out to you for a conversation.

“We appreciate your attendance tonight and are grateful to work in partnership with you in providing excellent educational experiences for your children.”

Agenda Item 1: OPENING

Item No. 1A: Pledge of Allegiance by Scott Card

Agenda Item 2: AGENDA APPROVAL

Item No. 2A: John Taylor presented a motion to approve the Board Agenda. He mentioned that Item 5G has been struck from the agenda and that there will be a Closed Session after the General Board Meeting. Scott Card seconded the motion. All members present voted in favor.

Agenda Item 3: CONSENT AGENDA

Item No. 3: Shannon Acor 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 April 14, 2021.
- D. New Employees and Separations
- E. Compulsory Attendance Exemption List
- F. Requests for Leave Without Pay

G. Requests for Trustlands Amendments

John Taylor seconded the motion. All members present voted in favor.

Agenda Item 4: ITEMS FOR BOARD DISCUSSION

Item No. 4A: Region 10 PTA President, Joann Brown presented the following PTA Awards;

- Ryan Rigby, Spanish Oaks Elementary, received the Region 10 Outstanding Elementary Teacher.
- Kelli Oswald, Meadow Brook Elementary, PTA Volunteer, received the Spirit of PTA award.
- Emily Blaisdell, Mapleton Elementary, received two awards, Region 10 Outstanding Elementary Educator and the State of Utah PTA Outstanding Elementary Educator.

Agenda Item 5: ITEMS FOR BOARD ACTION

Item No. 5A: Shannon Acor presented the motion adopting and approving the Nebo School District Management Team Handbook and Salary Schedule for 2021-2022, the Nebo School District Certified Employee Handbook and Salary Schedule for 2021-2022, and the Nebo School District Classified Employee Handbook and Salary Schedule for 2021-2022.

Shauna Warnick seconded the motion. All members present voted in favor.

Item No. 5B: John Taylor presented the motion approving the School TSSA Plans and Trustlands Plans

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

Item No. 5C: Shauna Warnick presented the motion approving Morgan Industries, Inc. d/b/a Morgan Pavement Maintenance of Clearfield, Utah, as the contractor for seal coat, crack seal, and pavement marking services at various sites throughout the District in the total amount of \$218,090.00.

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

Item No. 5D: Scott Card presented the motion to approve Policy JDD - Prohibition of Bullying.

John Taylor seconded the motion. All members present voted in favor.

Item No. 5E: Shauna Warnick presented the motion to approve Policy JDE - Student Electronic Devices.

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

Item No. 5F: Shannon Acor presented the motion to approve Policy JHFA - Child Abuse or Neglect.

John Taylor seconded the motion. All members present voted in favor.

Item No. 5H: Scott Card presented the motion approving the Right of Entry and Occupancy Agreement between Nebo School District and Sherryl and Lynn Fowers, the owners of approximately 1.64 acres of land located in Payson, Utah (the "Fowers' Property"), which allows for the District to take possession and occupancy of the Fowers' Property beginning on July 1, 2021, in consideration of depositing the amount of Nine Hundred Fifty Thousand Dollars (\$950,000) into an escrow account to be utilized for the eventual acquisition of the Fowers' Property which is needed to facilitate the rebuilding of Payson High School.

Shauna Warnick seconded the motion. All members present voted in favor.

Item No. 6I: John Taylor presented the motion to adopt "A Resolution Authorizing and Approving Proceedings in Eminent Domain as Necessary" in regards to the acquisition of property owned by Lynn & Sherryl Fowers located at 175 West 800 South, Payson, Utah, for the purpose of rebuilding Payson High School and associated school facilities.

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

Item No. 6J: Shannon Acor presented the motion to approve the Request for Early Retirement Incentive Plans.

John Taylor seconded the motion. All members present voted in favor.

President Riley mentioned that this concluded the General Board Meeting. The Board will now convene with the Closed Session.

The General Session adjourned at 6:34 pm.

Scott Card presented the motion to convene a Closed Session.
John Taylor seconded the motion. All members present voted in favor.

President Riley announced at 7:03 pm that all items of the Closed Session had been covered and adjourned the meeting.

Scott Card made the motion to adjourn the Board Meeting at 7:04 pm.
Shauna Warnick seconded the motion. All members present voted in favor.

NEBO SCHOOL DISTRICT
SPECIAL MEETING
BOARD MEETING MINUTES
Wednesday, May 19, 2021

The Board of Education of Nebo School District met in a Board Meeting on Wednesday, May 19, 2021, at the Nebo District Office. The meeting commenced at 4:05 p.m. Board members present were Board President Christine Riley, Shauna Warnick, Shannon Acor, John Taylor, Scott Card and Lisa Rowley. Rick Ainge was excused. Administrative Staff members present were Superintendent Rick Nielsen, Reed Park, Michael Harrison, Scott Wilson, and Suzanne Kimball.

President, Christine Riley, welcomed everyone to the Board Meeting.

The Special Board Meeting was necessary for the District to amend the academic calendar for 2021-2022 to reflect 178 days of instruction. The two academic days that were adjusted to become professional development days are needed in order for K-3 teachers to participate in the LETRS Training required by the State Board of Education.

1. ITEMS FOR BOARD ACTION

A. Consideration of Approval of Revised Calendar for the 2021-2022 School Year.

Shauna Warnick made the motion to adopt the Board Resolution adopting and approving the revised Nebo School District Academic School Year Calendar for 2021-2022 as presented.

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

President Riley mentioned that this concluded the General Board Meeting at 4:17 pm.

Scott Card made the motion to adjourn the Board Meeting.

John Taylor seconded the motion. All members present voted in favor.

NEW EMPLOYEES HIRED

May 1, 2021 - May 31, 2021

ADMINISTRATION					
NAME	SCHOOL	ASSIGNMENT	UNIVERSITY	STEP/ LANE	DATE HIRED

CERTIFIED					
NAME	SCHOOL	ASSIGNMENT	UNIVERSITY	STEP/ LANE	DATE HIRED
Berry, Lyndsey	Orchard Hills Elementary	SPED Teacher	Western Governors University		8/12/2021
Bushman, Jeffrey	Advanced Learning Center	Commercial Art Teacher	Marywood University		8/12/2021
Campo, Stephanie	Maple Grove Middle	Language Arts Teacher	Utah Valley University		8/12/2021
Earl, Breanne	Mt. Loafer Elementary	5th Grade Teacher	Brigham Young University		8/12/2021
Gray, Steve	Salem Hills High	Photo/Digital Media Teacher	Brigham Young University		8/12/2021
Haslam, J. Kevan	Meadow Brook Elementary	3rd Grade Teacher	Brigham Young University		8/12/2021
Jordan, Lyndsie	Maple Ridge Elementary	Lower Grade Teacher	Utah Valley University		8/12/2021
Kemper, Jessica (Anderson)	Springville High	SPED Teacher	Utah Valley University		8/12/2021
Last, Tanner	Payson Jr High	Band Teacher	Brigham Young University		8/12/2021
Mormann, Ryan	Payson Jr High	Language Arts Teacher	Southern New Hampshire University		8/12/2021
Rindlisbacher, Justin	Salem Hills High	Agriculture Teacher	Utah State University		8/12/2021
Ruiz, Samantha	Westside Elementary	Teacher	Western Governors University		8/12/2021
Shelley, Jacob	Salem Hills High	Agriculture Teacher	Utah State University		8/12/2021
Somers, Janine	Advanced Learning Center	Teacher	Weber State University		8/12/2021
Trejo, Emily	Valley View Middle	Fine Arts Teacher	Brigham Young University		8/12/2021
Vest, Shane	Springville High	Business/Marketing Teacher	BYU-Hawaii		8/12/2021
ZoBell, Paige	Payson Jr High	Language Arts Teacher	Brigham Young University		8/12/2021

INTERNS					
NAME	SCHOOL	ASSIGNMENT	UNIVERSITY		DATE HIRED

CLASSIFIED					
NAME	SCHOOL	ASSIGNMENT	HRS/WK	STEP/ LANE	DATE HIRED
Bennett, Jaquel	District Wide	IMC Summer Copy Technician	25	Lane 2	5/6/2021

Burnham, Emma	District Wide	IMC Summer Copy Technician	20	Lane 1	5/6/2021
Christiansen, Quinn	Foothills Elementary	Temporary Summer Sweeper	20	Lane C	6/1/2021
Craig, Jake	Park View Elementary	Temporary Summer Sweeper	20	Lane C	6/1/2021
Gibson, Julie	District Wide	Child Nutrition	25	Lane D	5/4/2021
Grant, Megan	District Wide	Child Nutrition	25	Lane D	5/24/2021
Heiner, Candise	District Wide	SPED Intervention Technician	28.75	Lane 4	8/18/2021
LeMmon, Kaitlyn	Art City Elementary	ESL Technician	25	Lane 1	5/10/2021
Jackson, Kortney	Mapleton Elementary	Temporary Summer Sweeper	18	Lane C	6/1/2021
Jenks, Katelyn	Spanish Fork High	Assistant Cheer Coach		Stipend	5/4/2021
Neal, Abrielle	Brockbank Elementary	Temporary Summer Sweeper	25	Lane C	6/1/2021
Pankratz, Brenda	District Wide	Child Nutrition	19.6	Lane D	5/25/2021
Peterson, Elizabeth	District Wide	Child Nutrition	19.6	Lane D	8/17/2021
Rojas, Armida	District Wide	Child Nutrition	19.6	Lane D	5/17/2021
Vail, Whitney	Payson High	Volleyball Coach		Stipend	5/26/2021
Warrick, Elle	Foothills Elementary	Temporary Summer Sweeper	20	Lane C	6/1/2021
Weakley, Anna	District Wide	Child Nutrition	19.6	Lane D	5/4/2021

STUDENTS

NAME	SCHOOL	ASSIGNMENT	HRS/WK	STEP/ LANE	DATE HIRED
Ainscough, McKenzie	Salem Hills High	Student Office Helper	20	Lane A	6/1/2021
Banks, Breyton	Maintenance	Temporary Maintenance	40	Lane 1	6/1/2021
Brunson, Beau	Maintenance	Temporary Maintenance	40	Lane 1	6/1/2021
Bringhurst, Penina	Maple Mountain High	Tech Crew		Stipend	5/24/2021
Burton, Alayna	Salem Hills High	Summer Office Helper	20	Lane A	6/1/2021
Christensen, Jaxson	Maintenance	Temporary Maintenance	40	Lane 1	6/1/2021
Cottam, Dagen	Maintenance	Temporary Maintenance	40	Lane 1	6/1/2021
Durfee, Ashlyn	Spring Lake Elementary	Student Sweeper	15	Lane A	5/18/2021
Eastmond, Jacob	Mapleton Elementary	Temporary Summer Sweeper	10	Lane A	6/1/2021
Harmon, Claire	Cherry Creek Elementary	Substitute Sweeper		Lane A	5/7/2021
Jones, Miles	Spanish Fork JR	Temporary Summer Sweeper	16	Lane A	6/1/2021
Kearns, Joseph (Jamie)	Salem Hills High	Tech Crew		Stipend	5/14/2021
McDaniel, Dalton	Orchard Hills Elementary	Substitute Sweeper		Lane A	5/17/2021
Milberger, Kilie	Landmark High	Temp Summer Sweeper	17.5	Lane A	6/1/2021
Mortensen, Mckenzie	Maple Mountain High	Student Office Helper	20	Lane A	6/1/2021
Mortensen, TaraLyn	Taylor Elementary	Student Office Helper	20	Lane A	6/1/2021
Olsen, Ryan	Spanish Fork JR	Summer Student Sweeper	16	Lane A	6/1/2021
Robbins, Broc	Maintenance	Temporary Maintenance	40	Lane 1	6/1/2021
Rodegeb, Dominic	Maple Mountain High	Tech Crew		Stipend	5/18/2021
Ross, Bryton	Maintenance	Temporary Maintenance	40	Lane 1	6/1/2021
Smith, William	Maple Mountain High	Tech Crew		Stipend	5/15/2021
Stout, Taya	Salem Hills High	Student Office Helper	20	Lane A	6/1/2021
Syme, Charlotte	Payson High	Student Sweeper	10	Lane A	5/14/2021
Talbot, Karson	Maintenance	Temporary Maintenance	40	Lane 1	6/1/2021
Thacker, Logan	Spanish Fork JR	Summer Sweeper	16	Lane A	6/1/2021
Walker, Cadence	Maintenance	Temporary Maintenance	40	Lane 1	6/1/2021
Willard, Jack	Orchard Hills Elementary	Substitute Sweeper		Lane A	5/18/2021
Williams, Chelsey	Maple Mountain High	Tech Crew		Stipend	5/12/2021
Zeeman, Adelaide	Landmark High	Temp Summer Sweeper	17.5	Lane A	6/1/2021

Employee Termination Report May 1st - May 31, 2021

NAME	Employee #	Location	Position	Effective Date
Albright, Celeste	210706	Barnett Elementary	SPED Instructional Tech	5/28/2021
Anderson, Jailee	175668	District Office	Sweeper	5/5/2021
Anderson, Rebekah	127108	Valley View Middle	Teacher	5/28/2021
Applegarth, Lindsie	193070	Canyon Elementary	Student Sweeper	5/17/2021
Atchley, (Parkinson), Carly	209791	District Wide	Intern Psychologist	5/28/2021
Bateman, Emily	194786	Valley View Middle	Teacher	5/28/2021
Bates, Taylor	207560	Diamond Fork Jr	Tracker	3/11/2021
Betteridge, Brenda	140651	Advanced Learning Center	Technician	5/10/2021
Blizzard, Brock	214531	Sierra Bonita Elementary	Instructional Technician	5/28/2021
Boyer, Brian	7595	Salem Jr High	Teacher	5/28/2021
Brooks, Allyson	176672	Spanish Fork Jr	Teacher & Track Coach	5/28/2021
Burton, Karen	68748	Art City Elementary	SPED Teacher	5/28/2021
Carter, Chancellor	213497	Spanish Fork Jr	Teacher	5/28/2021
Davies, Camille	182125	Spanish Fork Jr	Teacher	5/28/2021
DeBaltzo, Grace	202797	Park Elementary	Teacher	5/28/2021
Decker, Brenna	211362	Canyon Elementary	Intern Teacher	5/28/2021
Denter, Chelsey	88307	Spanish Fork Jr	Teacher	5/28/2021
Dudley, Steven	32018	Spanish Fork High	Athletic Director	5/28/2021
Farra, Allison	195804	Spanish Fork High	Teacher	5/28/2021
Fisher, Chelsea	213578	Springville Jr High	Teacher	5/28/2021
Fullmer, David	220353	Payson Jr High	Teacher	5/11/2021
Ghanadan, Rebecca	211370	Canyon Elementary	Intern Teacher	5/28/2021
Gibson, Breeanna	175722	Sierra Bonita Elementary	Teacher	5/28/2021
Good, Monique	189430	Barnett Elementary	SPED Instructional Tech	5/28/2021
Graham, Lorie	95982	Park Elementary	Planning Time Inst. Tech	5/28/2021
Greenwood, Orren	62995	District Warehouse	Warehouse Specialist	5/7/2021
Grover, Hannah	203025	Barnett Elementary	Teacher	5/28/2021
Hanks, Charles	216151	Foothills Elementary	Student Sweeper	5/26/2021
Harkness, Sarina	210595	Spanish Fork Jr	Intern Teacher	5/28/2021
Herrmann, Karl (Steve)	219380	Meadow Brook Elementary	Teacher	5/11/2021
Holdaway, Taylor	202770	Salem Jr High	Student Sweeper	5/7/2021
Jones, Lorraine	179906	Sierra Bonita Elementary	Instructional Technician	5/28/2021
Keisel, Marjie	205869	Valley View Middle	Teacher	5/28/2021
Komiya, Lynette	203874	Maple Mountain High	Asst. Girl's Tennis Coach	5/7/2021
Larsen, Jessica	167711	Valley View Middle	Teacher	5/28/2021
Lewis, Jennifer	218375	District Office	Sweeper	5/5/2021
Lush, Lindsey	194751	Mt. Loafer Elementary	Teacher	5/28/2021
Lynch, Kami	213152	Maple Mountain High	Asst. Boys Cross Country Coach	5/7/2021
Menlove, Wade	54453	District Office	Teacher-Special Assignment	6/30/2021
Money, Tysha	147010	Spanish Fork High	Teacher	5/28/2021
Moon, Abigail	213748	Spanish Fork Jr	Teacher	5/28/2021
Muni, Patricia	28118	District Wide	Speech Language Pathologist	5/28/2021
Nordyke, Edward	184209	Spanish Fork High	Teacher	5/28/2021
Olson, Jana	56928	District Wide	Psychologist	5/28/2021
Orton, Jane	212016	Spanish Fork High	Teacher	5/28/2021
Payne, Courtney	220370	Diamond Fork Jr	Asst Track Coach	4/27/2021

Peters, Amanda	185663	Diamond Fork Jr	Teacher	5/28/2021
Pittenger, Hailely	211060	Spanish Fork Jr	Teacher & Asst. Tennis Coach	5/28/2021
Reynolds, Benjamin	206458	Salem Elementary	Substitute Student Sweeper	10/31/2019
Richins, Cassidy	216496	Spring Lake Elementary	Student Sweeper	5/7/2021
Russell, Amy	32611	Valley View Middle	Teacher	5/28/2021
Savage, Taizq	181765	Spanish Fork High	Swim Coach	4/1/2021
Sawka, Terrah	215090	East Meadows Elementary	SPED Instructional Tech	5/28/2021
Scott, Aubrey	198218	Sierra Bonita Elementary	Planning Time Inst. Tech	5/28/2021
Shoemaker, Rhetta	215244	Barnett Elementary	SPED Instructional Tech	5/28/2021
Skelton, Hyrum	193445	Maple Ridge Elementary	Adult Sweeper	5/28/2021
Smith, Trevor	211044	Salem Jr High	Intern Teacher	5/28/2021
Snapp, Jessica	202886	Canyon Elementary	Teacher	5/28/2021
Stewart, Madison	186880	Mt Nebo Middle	Teacher	5/28/2021
Sutton, John	205281	Spanish Fork Jr	Teacher	5/28/2021
Talbot, Randel	43893	Park Elementary	Head Custodian	5/28/2021
Taylor, Austin	210749	Meadow Brook Elementary	Intern Teacher	5/28/2021
Taylor, Whitney	167398	Mt. Loafer Elementary	Substitute Adult Sweeper	3/25/2021
Tolman, Rachelle	169889	Mt Nebo Middle	Teacher	5/28/2021
Urie, Shea	173878	District Wide	Speech/Language Pathologist	5/28/2021
Vidmar, Connie	99953	Barnett Elementary	Title 1 Technician	5/28/2021
Wear, Merrilee	14346	Mt. Loafer Elementary	Teacher	5/28/2021
Whitaker, Holly	125091	Spanish Fork High	SPED Teacher	5/28/2021
Wilson, Teresa	39306	Taylor Elementary	Secretary Technician	5/27/2021
Winters, Casey	201910	District Wide	Psychologist	5/28/2021
Wight, Megan	211672	Springville Jr High	Teacher	5/28/2021
Willoughby, Harlee	218367	Spanish Fork Jr	Teacher	5/13/2021
Woodhouse, Sharon	183318	Wilson Elementary	Media Technician	5/28/2021
Woolley, Jenica	211737	Spanish Fork Jr	Teacher	5/28/2021

Leave Without Pays approved at the June 9, 2021 Board Meeting

Hailey Allsop	Sierra Bonita	Second Grade	6/9/2021
Laura Reynolds	Sierra Bonita	Third Grade	6/9/2021



FINAL AMENDED BUDGET

For the
Fiscal Year Ended
June 30, 2021

with

PROPOSED BUDGET

For the
Fiscal Year Ended
June 30, 2022

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

NEBO SCHOOL DISTRICT
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BOARD OF EDUCATION

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BUSINESS ADMINISTRATOR

Michael Harrison

June 1, 2021

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

Enclosed are Nebo School District's proposed budget for the fiscal year ending June 30, 2022, and the final amended budget for the fiscal year ending June 30, 2021. Budgets are included for all funds which the Board of Education (Board) has legal responsibility for adopting.

This report is published to provide information about the District to its patrons and to fulfill the accountability obligations of the District. This report is divided into three sections: this *introductory section*, which provides a general overview of the budget process, a summary of the *General Fund* budget for the year ending June 30, 2022, and explanations of the significant factors considered in the budget; the *financial section*, which provides detailed budget information along with comparative information for the two preceding fiscal years; and the *other information section*, which provides statistical, trend, and comparative information relevant to budget considerations.

Budget Adoptions and Revisions

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

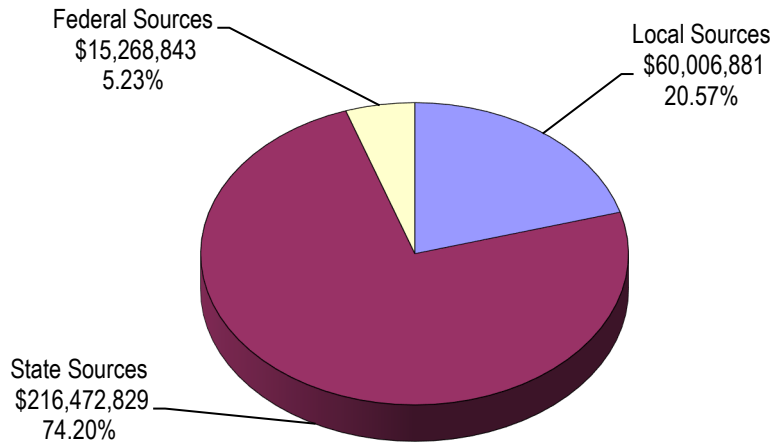
During June of each year, the Superintendent submits to the Board a proposed budget for the next fiscal year commencing July 1st. This budget includes proposed expenditures and the sources of financing them and acts as the financial operating plan for the fiscal year. The budget must be adopted by the Board by June 30 and once adopted, the budget can be amended throughout the fiscal year, as necessary, by the Board. An increase in appropriations requires a public hearing on the proposed changes before the Board can take action on the amendments. Because there has been a legal determination made by the State Superintendent of Public Instruction that the level for which expenditures may not exceed appropriations is the total budget of a given fund, the budget of Nebo School District is typically amended once each year in June when the Board also takes action on the budget for the upcoming year.

Information to set the property tax rates and associated property tax revenues for the upcoming year is not available by the date the budget is legally required to be completed and available for public inspection. As a result, the tax rates for the upcoming year are typically approved and adopted by the Board in July or August of each year. If the Board determines to increase the tax rate above the certified tax rate, a Truth-in-Taxation hearing is held in August, after which the tax rates are adopted.

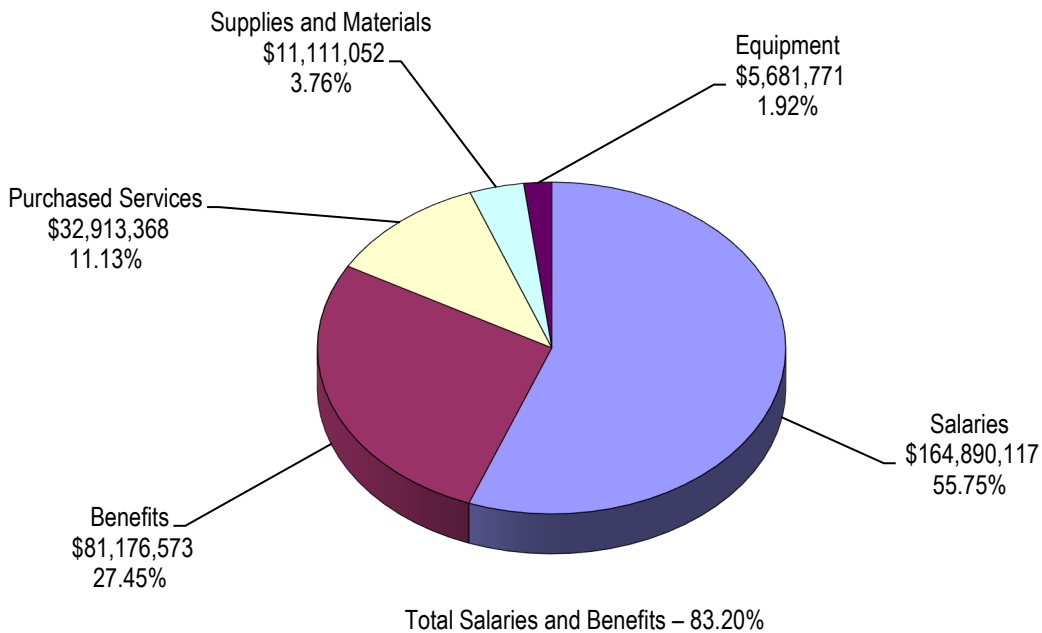
After the fiscal year is completed and the independent audit is performed, the District's Annual Comprehensive Financial Report is completed and reports, among other information, the budgeted revenues and expenditures against actual results for comparison in all governmental funds. The District strives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

General Fund Summary

Below is a graphical representation of the proposed *General Fund* revenue budget for the year ended June 30, 2022:



Below is a graphical representation of the proposed *General Fund* expenditures budget by category for the year ended June 30, 2022:



Balanced Budget

As mentioned earlier, District management is committed to maintaining structurally balanced operations in the long term. Through diligent efforts to manage expenditures and to save for future new school start-up and operational costs, the District has experienced a positive change in its *General Fund* balance since fiscal year 2011. The District is now in a phase, however, of opening several new schools over the next few years and will be spending down some of its reserves that were carefully planned for and accumulated for this purpose.

The budget for the fiscal year ending June 30, 2021, shows a reduction in the *General Fund* balance of approximately \$7.2 million. This reduction is a result of the spending down of the District's assigned fund balance and more specifically due to spending of funds budgeted but unspent in fiscal year 2020 and reserved and carried over to fiscal year 2021 and to spending of funds for the start-up costs associated with Maple Grove Middle School and Spring Canyon Middle School which are both scheduled to open to students in August 2021.

The budget for the fiscal year ending June 30, 2022, shows a reduction in the *General Fund* balance of approximately \$3.9 million. This is primarily due to the District's implementation of a 403(b) employee retirement benefit plan that in fiscal year 2022 will cost approximately \$6.0 million on a one-time basis and \$1.5 million annually. Funding for the new plan will come from a \$5.0 million reduction of the District's assigned fund balance intended for employee post-employment benefit obligations along with other funds available to the District.

Enrollment

The District is currently the sixth largest of Utah's 41 school districts in terms of student population and anticipates continued manageable enrollment growth for the foreseeable future. The District estimates 123 additional students in the 2021-2022 school year. The District added 1,918 students in the 2020-2021 school year and this atypical enrollment increase was attributable to the District's partnership with My Tech High (MTH), a home-based education program, that began in January 2020. Under the partnership, the District is in a support role to MTH and receives partial state funding for the students enrolled in the program. Without the enrollment impact due to the partnership with MTH, the District enrollment count for 2020-2021 would have shown a decrease of 160 students over the prior year. The District attributes this decrease to the impact of the COVID-19 pandemic and the resulting uptick in students seeking an education in a home environment. The District expects many of these students to return to District schools for the 2021-2022 school year.

Over recent years the District has experienced an equaling out of the individual grade level enrollments. This means the number of graduating seniors is being replaced by an equal number of incoming kindergarten students. In the not-too-distant past, the District was growing at a much faster rate as the number of incoming kindergarten students exceeded the number of graduating seniors by 500-700 students. More information on enrollment and associated trends can be found on page 32 of this report.

Weighted Pupil Unit and Average Daily Membership

The Minimum School Program Act is the primary funding source for school districts in Utah and guarantees a specific dollar amount per weighted pupil unit (WPU) for each K-12 student enrolled in certain educational programs. For the upcoming year, the WPU value is \$3,809, which is 5.92% higher than the previous year's value.

WPUs are calculated using the prior year average daily membership (ADM) plus the current year enrollment growth percentage. Below is a summary of the District's projected enrollment, ADM, and WPUs:

October 1, 2020 enrollment	35,335
Projected FY2021 ADM percentage	93.83%
Projected FY2021 ADM	33,154
Projected October 1, 2021 enrollment	35,458
Projected enrollment growth	123
Projected growth percentage	0.35%
Projected FY2022 WPUs	33,270

More information on WPU trends can be found on page 33 of this report.

Property Taxes

Property taxes are levied locally to provide for a portion of the operating funds of the District. The basic school levy is set annually by the Utah State Legislature and the District sets all other rates subject to levy limitations outlined in State law. As mentioned earlier, information to set the property tax rates for the upcoming year is not available by the date the budget is legally required to be completed and available for public inspection and as such, the rates and amounts shown are estimates.

The District recognizes and appreciates the tax contributions made by the patrons of Nebo School District which for the upcoming year are expected to provide 19.0% of the *General Fund* budgeted revenues and 29.0% of budgeted revenues of all funds combined. More information on property taxes can be found on pages 34 and 35 of this report.

Salaries and Benefits

The salary and benefit line items in the detailed budgets in the *financial section* consider changes in salary schedules, employment levels, and programs throughout the District and comprise approximately 83.2% of the proposed upcoming budget for the *General Fund* and 68.4% of the proposed budget for all funds combined.

For the upcoming school year the District has budgeted the following compensation changes:

- Award step increases to all employees completing a qualifying year of service
- Award lane changes to employees meeting certain requirements
- Increase the base salary by 5.5% for each employee salary schedule
- Maintain the \$4,200 Legislative Salary Adjustment to each qualifying certified employee's salary (based on 1.0 FTE)
- Maintain \$550 to each qualifying certified employee's salary (based on 1.0 FTE) under the Teacher and Student Success Act Program

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

Retirement Costs

Retirement benefits include Utah State Retirement contributions at 22.19% of salaries for qualifying employees for both fiscal 2021 and 2022. They also include 401(k) contributions of 1.50% of salaries for qualifying employees for both years presented. The District anticipates the retirement rates will remain level at least for the next several years. As previously mentioned, the

District will be implementing a 403(b) employee retirement plan starting in fiscal year 2022. Under this plan, the District will contribute up to \$1,000 (based on 1.0 FTE) annually to a 403(b) plan for each qualifying employee.

Health and Accident Insurance Costs

The health and accident insurance program is a substantial cost to the District. The District will continue to offer all eligible employees a health and accident plan and will make matching contributions up to certain limits into health savings accounts. The District will remain with the SelectHealth Share plan during fiscal year 2022 and will continue with that program through at least August 31, 2024. Premiums for the SelectHealth Share plan for fiscal year 2022 increased by 7.0% over the fiscal year 2021 rates and are expected to be capped at 2.5% rate increases for both fiscal years 2023 and 2024. More information on health and accident insurance premium trends can be found on page 33 of this report.

Utilities

The District has been very effective at controlling its utility costs as a result of its energy conservation program implemented during the 2012-2013 school year. Through the guidance of the District's energy specialists, its partnership with energy consultants, and through the efforts of all employees the District's utility costs have remained manageable. The District has seen an increase in utility costs over recent years and expects costs to increase in fiscal year 2022, primarily due to the opening of two new schools. More information on utility cost trends can be found on page 36 of this report.

Transportation

State funding for the Transportation Program has historically not been sufficient to cover the costs of transporting students to and from schools. In the upcoming year, the District has budgeted an increase in state funding but expects to continue to subsidize the transportation program. More information on transportation trends can be found on page 37 of this report.

Special Education

In recent years the costs of services to students in the special education student population have exceeded the funding received and although the state funding is expected to increase in fiscal year 2022 the District expects to continue to subsidize the program. More information on special education trends can be found on page 38 of this report.

Child Nutrition

Daily participation in the Child Nutrition Program has been on a downward trajectory in recent years, decreasing to 33.69% for fiscal year 2020 from a high of 53.43% in fiscal year 2012. Participation counts for fiscal year 2021 are not yet available but are expected to be near the fiscal year 2020 levels. The Child Nutrition Program experienced negative financial results of operations in fiscal year 2014 through fiscal year 2018 but, primarily through aggressive cost management, saw a fund balance increase in fiscal years 2019 and 2020. More information on child nutrition trends can be found on page 39 of this report.

Committed Fund Balance

Utah State law allows for the establishment of an undistributed reserve for economic stabilization up to 5% of the current fiscal year's *General Fund* revenues. This commitment is for contingencies such as state budget cuts, disasters, immediate capital needs, maintenance of liquidity, and other significant events or circumstances or conditions that signal the need for stabilization. According to Utah State law the Board must authorize expenditures from the commitment and may not use them

in the negotiation or settlement of contract salaries for employees. Use of the commitment requires a written resolution adopted by a majority vote of the Board filed with the Utah State Board of Education and the Utah State Auditor. The District currently has a reserve of \$12.5 million. The final amended budget for the year ending June 30, 2021 shows an increase to \$13.0 million and the proposed budget for the year ending June 30, 2022 shows an increase to \$13.5 million.

Construction and Improvements

The District has been involved in several construction and remodeling projects during the current year and expects to continue with projects in the upcoming years. Maple Grove Middle School and Spring Canyon Middle School are on track to be completed and ready for students in August 2021 and the remodel of Spanish Fork High School began in the spring of 2021 and is scheduled to continue through August 2024. A number of other improvement and renovation projects are also underway at locations throughout the District.

Acknowledgements

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

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

Respectfully submitted,



Rick Nielsen
Superintendent



Michael Harrison
Business Administrator

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

	Actual 2018-2019	Actual 2019-2020	Final Amended Budget 2020-2021	Proposed Budget 2021-2022	Proposed Budget \$ Change from Final Amended Budget	Proposed Budget % Change from Final Amended Budget
Revenues						
Local sources						
Property taxes	\$ 43,209,554	\$ 45,209,045	\$ 50,944,121	\$ 55,416,131	\$ 4,472,010	8.78%
Interest income	2,420,634	1,730,533	500,000	500,000	-	0.00%
Other local revenue	2,639,810	1,970,407	2,885,679	2,800,750	(84,929)	-2.94%
Total local sources	48,269,998	48,909,985	54,329,800	58,716,881	4,387,081	8.07%
State sources	135,821,320	139,558,092	151,375,179	159,761,700	8,386,521	5.54%
Federal sources	45,036	44,952	45,000	45,000	-	0.00%
Total revenues	184,136,354	188,513,029	205,749,979	218,523,581	12,773,602	6.21%
Expenditures						
Salaries						
Teachers	62,602,877	66,161,450	67,815,720	72,503,915	4,688,195	6.91%
Teachers on Special Assignment	2,120,887	2,777,566	3,239,039	3,853,735	614,696	18.98%
Aides	1,736,482	1,855,767	1,984,948	2,107,214	122,266	6.16%
Administration	7,732,733	8,056,736	8,482,063	9,073,842	591,779	6.98%
Coordinators and managers	1,972,236	2,273,082	2,556,290	2,594,212	37,922	1.48%
Secretaries and clerks	7,676,842	8,138,474	8,681,622	9,376,353	694,731	8.00%
Media personnel	1,197,267	1,249,352	1,233,735	1,319,746	86,011	6.97%
Counselors	3,381,700	3,608,949	4,300,128	4,596,936	296,808	6.90%
Social workers and psychologists	70,726	119,743	122,850	130,627	7,777	6.33%
Health services personnel	210,959	250,433	264,225	279,956	15,731	5.95%
Custodial	5,775,556	6,019,573	6,500,000	7,073,000	573,000	8.82%
Maintenance	3,157,528	3,489,238	3,500,289	3,738,526	238,237	6.81%
Warehouse and delivery	171,433	128,081	128,878	172,900	44,022	34.16%
Bus drivers	3,536,768	3,545,653	3,792,250	4,045,758	253,508	6.68%
Bonuses	1,534,717	24,869	1,715,000	150,000	(1,565,000)	-91.25%
Training	11,816	63,633	733,500	543,500	(190,000)	-25.90%
Overtime	224,792	166,568	200,000	200,000	-	0.00%
Extra Duty	877,793	961,272	1,485,736	1,420,215	(65,521)	-4.41%
Total salaries	103,993,112	108,890,439	116,736,273	123,180,435	6,444,162	5.52%
Benefits						
Retirement	21,821,273	22,907,505	24,910,222	33,745,773	8,835,551	35.47%
Social Security	7,601,535	7,961,176	8,703,179	9,160,552	457,373	5.26%
Health, LTD, and life insurance	13,893,384	14,442,406	15,327,833	15,942,973	615,140	4.01%
Other	6,205,403	5,714,310	5,892,418	5,876,000	(16,418)	-0.28%
Total benefits	49,521,595	51,025,397	54,833,652	64,725,298	9,891,646	18.04%
Purchased services						
Contracted services	4,264,996	4,847,321	13,096,298	13,295,517	199,219	1.52%
Training and development	163,141	129,633	307,000	207,000	(100,000)	-32.57%
Travel	659,449	477,182	903,122	675,056	(228,066)	-25.25%
Communications	332,342	375,892	504,500	653,000	148,500	29.44%
Utilities	4,908,386	4,784,157	5,630,000	5,950,779	320,779	5.70%
Indirect costs	(1,570,164)	(1,705,074)	(1,623,856)	(1,570,219)	53,637	-3.30%

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

	Actual 2018-2019	Actual 2019-2020	Final Amended Budget 2020-2021	Proposed Budget 2021-2022	Proposed Budget \$ Change from Final Amended Budget	Proposed Budget % Change from Final Amended Budget
Other	184,620	185,682	290,779	723,460	432,681	148.80%
Total purchased services	8,942,770	9,094,793	19,107,843	19,934,593	826,750	4.33%
Supplies and materials						
Supplies	3,905,838	4,077,713	7,040,365	5,002,316	(2,038,049)	-28.95%
Textbooks	3,207,428	(370,715)	1,555,588	2,508,867	953,279	61.28%
Library and audio visual	363,202	367,123	787,915	414,714	(373,201)	-47.37%
Food	45,130	36,614	72,500	69,500	(3,000)	-4.14%
Fuel	903,258	668,762	945,500	945,500	-	0.00%
Total supplies and materials	8,424,856	4,779,497	10,401,868	8,940,897	(1,460,971)	-14.05%
Property						
Equipment	1,418,546	2,793,035	8,876,375	2,312,792	(6,563,583)	-73.94%
Construction and improvements	48,392	39,219	125,000	100,000	(25,000)	-20.00%
Total property	1,466,938	2,832,254	9,001,375	2,412,792	(6,588,583)	-73.20%
Total expenditures	172,349,271	176,622,380	210,081,011	219,194,015	9,113,004	4.34%
Excess (deficiency) of revenues	11,787,083	11,890,649	(4,331,032)	(670,434)	3,660,598	1.87%
Other sources (uses)						
Transfers in (out)	(3,415,079)	(3,056,184)	(2,876,515)	(3,272,796)	(396,281)	13.78%
Sales of property and equipment	840	500	-	-	-	N/A
Total other sources (uses)	(3,414,239)	(3,055,684)	(2,876,515)	(3,272,796)	(396,281)	13.78%
Net change in fund balance	8,372,844	8,834,965	(7,207,547)	(3,943,230)	3,264,317	-45.29%
Fund balances - beginning						
Nonspendable	804,814	987,516	1,062,826	1,000,000	(62,826)	-5.91%
Restricted	-	-	-	-	-	N/A
Committed	11,500,000	12,000,000	12,500,000	13,000,000	500,000	4.00%
Assigned	21,697,175	28,328,096	35,297,098	27,469,316	(7,827,782)	-22.18%
Unassigned	19,400,094	20,459,315	21,749,968	21,933,029	183,061	0.84%
Total fund balances - beginning	53,402,083	61,774,927	70,609,892	63,402,345	(7,207,547)	-10.21%
Fund balances - ending						
Nonspendable	987,516	1,062,826	1,000,000	1,000,000	-	0.00%
Restricted	-	-	-	-	-	N/A
Committed	12,000,000	12,500,000	13,000,000	13,500,000	500,000	3.85%
Assigned	28,328,096	35,297,098	27,469,316	22,852,015	(4,617,301)	-16.81%
Unassigned	20,459,315	21,749,968	21,933,029	22,107,100	174,071	0.79%
Total fund balances - ending	\$ 61,774,927	\$ 70,609,892	\$ 63,402,345	\$ 59,459,115	\$ (3,943,230)	-6.22%

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

	Actual 2018-2019	Actual 2019-2020	Final Amended Budget 2020-2021	Proposed Budget 2021-2022	Proposed Budget \$ Change from Final Amended Budget	Proposed Budget % Change from Final Amended Budget
Revenues						
Local sources						
Other local revenue	\$ 805,540	\$ 1,214,143	\$ 1,738,906	\$ 1,290,000	\$ (448,906)	-25.82%
State sources	41,821,358	44,814,359	64,378,559	56,711,129	(7,667,430)	-11.91%
Federal sources	10,593,434	11,416,273	26,544,130	15,223,843	(11,320,287)	-42.65%
Total revenues	53,220,332	57,444,775	92,661,595	73,224,972	(19,436,623)	-20.98%
Expenditures						
Salaries						
Teachers	14,979,808	15,586,131	22,729,305	19,753,804	(2,975,501)	-13.09%
Teachers on Special Assignment	3,885,059	3,787,014	3,900,414	3,906,917	6,503	0.17%
Aides	7,885,779	8,577,460	8,685,840	8,572,818	(113,022)	-1.30%
Administration	320,300	280,187	204,899	219,262	14,363	7.01%
Coordinators and managers	250,641	300,443	254,878	270,747	15,869	6.23%
Secretaries and clerks	480,305	496,916	398,560	422,924	24,364	6.11%
Media personnel	2,396	8,594	-	-	-	N/A
Counselors	553,126	948,336	693,287	741,817	48,530	7.00%
Social workers and psychologists	1,347,365	1,592,641	1,767,206	1,824,659	57,453	3.25%
Health services personnel	3,657,558	3,681,725	3,502,340	3,747,504	245,164	7.00%
Custodial	114	16,070	-	-	-	N/A
Bus drivers	7,851	13,566	15,000	10,700	(4,300)	-28.67%
Bonuses	-	-	4,027,545	-	(4,027,545)	-100.00%
Training	158,527	213,452	1,490,755	1,025,000	(465,755)	-31.24%
Overtime	1,773	510	-	-	-	N/A
Extra Duty	1,572,081	2,136,965	1,826,349	1,213,530	(612,819)	-33.55%
Total salaries	35,102,683	37,640,012	49,496,378	41,709,682	(7,786,696)	-15.73%
Benefits						
Retirement	6,860,356	7,135,600	9,717,535	8,133,590	(1,583,945)	-16.30%
Social Security	2,579,200	2,766,871	3,700,012	3,172,558	(527,454)	-14.26%
Health, LTD, and life insurance	3,989,135	4,141,272	5,137,700	5,045,800	(91,900)	-1.79%
Other	93,268	106,914	100,501	99,327	(1,174)	-1.17%
Total benefits	13,521,959	14,150,657	18,655,748	16,451,275	(2,204,473)	-11.82%
Purchased services						
Contracted services	2,032,545	2,073,093	3,712,493	3,131,045	(581,448)	-15.66%
Training and development	241,385	345,985	713,627	581,500	(132,127)	-18.51%
Travel	384,780	252,810	488,986	311,500	(177,486)	-36.30%
Communications	29,445	21,741	54,000	48,000	(6,000)	-11.11%
Utilities	595	(1)	-	-	-	N/A
Indirect costs	877,923	902,248	900,265	847,127	(53,138)	-5.90%
Other	-	5,179	12,556,601	8,059,603	(4,496,998)	-35.81%
Total purchased services	3,566,673	3,601,055	18,425,972	12,978,775	(5,447,197)	-29.56%

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

	Actual 2018-2019	Actual 2019-2020	Final Amended Budget 2020-2021	Proposed Budget 2021-2022	Proposed Budget \$ Change from Final Amended Budget	Proposed Budget % Change from Final Amended Budget
Supplies and materials						
Supplies	1,360,721	1,715,680	2,904,722	1,779,155	(1,125,567)	-38.75%
Textbooks	194,668	471,741	290,775	245,000	(45,775)	-15.74%
Library and audio visual	32,921	28,278	82,420	50,000	(32,420)	-39.34%
Food	49,577	39,031	61,000	53,500	(7,500)	-12.30%
Fuel	31,540	27,811	42,500	42,500	-	0.00%
Total supplies and materials	1,669,427	2,282,541	3,381,417	2,170,155	(1,211,262)	-35.82%
Property						
Equipment	2,267,967	2,403,068	5,105,005	2,668,979	(2,436,026)	-47.72%
Construction and improvements	77,305	36,433	600,000	600,000	-	0.00%
Total property	2,345,272	2,439,501	5,705,005	3,268,979	(2,436,026)	-42.70%
Total expenditures	56,206,014	60,113,766	95,664,520	76,578,866	(19,085,654)	-19.95%
Excess (deficiency) of revenues	(2,985,682)	(2,668,991)	(3,002,925)	(3,353,894)	(350,969)	-1.03%
Other sources (uses)						
Transfers in (out)	2,818,262	2,647,505	2,902,925	3,253,894	350,969	12.09%
Sales of property and equipment	167,420	21,486	100,000	100,000	-	0.00%
Total other sources (uses)	2,985,682	2,668,991	3,002,925	3,353,894	350,969	11.69%
Net change in fund balance	-	-	-	-	-	N/A
Fund balances - beginning						
Nonspendable	-	-	-	-	-	N/A
Restricted	-	-	-	-	-	N/A
Committed	-	-	-	-	-	N/A
Assigned	-	-	-	-	-	N/A
Unassigned	-	-	-	-	-	N/A
Total fund balances - beginning	-	-	-	-	-	N/A
Fund balances - ending						
Nonspendable	-	-	-	-	-	N/A
Restricted	-	-	-	-	-	N/A
Committed	-	-	-	-	-	N/A
Assigned	-	-	-	-	-	N/A
Unassigned	-	-	-	-	-	N/A
Total fund balances - ending	\$ -	\$ -	\$ -	\$ -	\$ -	N/A

NEBO SCHOOL DISTRICT
Budget Summaries with Comparative Information
General Fund

	Actual 2018-2019	Actual 2019-2020	Final Amended Budget 2020-2021	Proposed Budget 2021-2022	Proposed Budget \$ Change from Final Amended Budget	Proposed Budget % Change from Final Amended Budget
Revenues						
Local sources						
Property taxes	\$ 43,209,554	\$ 45,209,045	\$ 50,944,121	\$ 55,416,131	\$ 4,472,010	8.78%
Interest income	2,420,634	1,730,533	500,000	500,000	-	0.00%
Other local revenue	3,445,350	3,184,550	4,624,585	4,090,750	(533,835)	-11.54%
Total local sources	49,075,538	50,124,128	56,068,706	60,006,881	3,938,175	7.02%
State sources	177,642,678	184,372,451	215,753,738	216,472,829	719,091	0.33%
Federal sources	10,638,470	11,461,225	26,589,130	15,268,843	(11,320,287)	-42.57%
Total revenues	237,356,686	245,957,804	298,411,574	291,748,553	(6,663,021)	-2.23%
Expenditures						
Salaries						
Teachers	77,582,685	81,747,581	90,545,025	92,257,719	1,712,694	1.89%
Teachers on Special Assignment	6,005,946	6,564,580	7,139,453	7,760,652	621,199	8.70%
Aides	9,622,261	10,433,227	10,670,788	10,680,032	9,244	0.09%
Administration	8,053,033	8,336,923	8,686,962	9,293,104	606,142	6.98%
Coordinators and managers	2,222,877	2,573,525	2,811,168	2,864,959	53,791	1.91%
Secretaries and clerks	8,157,147	8,635,390	9,080,182	9,799,277	719,095	7.92%
Media personnel	1,199,663	1,257,946	1,233,735	1,319,746	86,011	6.97%
Counselors	3,934,826	4,557,285	4,993,415	5,338,753	345,338	6.92%
Social workers and psychologists	1,418,091	1,712,384	1,890,056	1,955,286	65,230	3.45%
Health services personnel	3,868,517	3,932,158	3,766,565	4,027,460	260,895	6.93%
Custodial	5,775,670	6,035,643	6,500,000	7,073,000	573,000	8.82%
Maintenance	3,157,528	3,489,238	3,500,289	3,738,526	238,237	6.81%
Warehouse and delivery	171,433	128,081	128,878	172,900	44,022	34.16%
Bus drivers	3,544,619	3,559,219	3,807,250	4,056,458	249,208	6.55%
Bonuses	1,534,717	24,869	5,742,545	150,000	(5,592,545)	-97.39%
Training	170,343	277,085	2,224,255	1,568,500	(655,755)	-29.48%
Overtime	226,565	167,078	200,000	200,000	-	0.00%
Extra Duty	2,449,874	3,098,237	3,312,085	2,633,745	(678,340)	-20.48%
Total salaries	139,095,795	146,530,451	166,232,651	164,890,117	(1,342,534)	-0.81%
Benefits						
Retirement	28,681,629	30,043,105	34,627,757	41,879,363	7,251,606	20.94%
Social Security	10,180,735	10,728,047	12,403,191	12,333,110	(70,081)	-0.57%
Health, LTD, and life insurance	17,882,519	18,583,678	20,465,533	20,988,773	523,240	2.56%
Other	6,298,671	5,821,224	5,992,919	5,975,327	(17,592)	-0.29%
Total benefits	63,043,554	65,176,054	73,489,400	81,176,573	7,687,173	10.46%
Purchased services						
Contracted services	6,297,541	6,920,414	16,808,791	16,426,562	(382,229)	-2.27%
Training and development	404,526	475,618	1,020,627	788,500	(232,127)	-22.74%
Travel	1,044,229	729,992	1,392,108	986,556	(405,552)	-29.13%
Communications	361,787	397,633	558,500	701,000	142,500	25.51%
Utilities	4,908,981	4,784,156	5,630,000	5,950,779	320,779	5.70%
Indirect costs	(692,241)	(802,826)	(723,591)	(723,092)	499	-0.07%

NEBO SCHOOL DISTRICT
Budget Summaries with Comparative Information
General Fund

	Actual 2018-2019	Actual 2019-2020	Final Amended Budget 2020-2021	Proposed Budget 2021-2022	Proposed Budget \$ Change from Final Amended Budget	Proposed Budget % Change from Final Amended Budget
Other	184,620	190,861	12,847,380	8,783,063	(4,064,317)	-31.64%
Total purchased services	12,509,443	12,695,848	37,533,815	32,913,368	(4,620,447)	-12.31%
Supplies and materials						
Supplies	5,266,559	5,793,393	9,945,087	6,781,471	(3,163,616)	-31.81%
Textbooks	3,402,096	101,026	1,846,363	2,753,867	907,504	49.15%
Library and audio visual	396,123	395,401	870,335	464,714	(405,621)	-46.61%
Food	94,707	75,645	133,500	123,000	(10,500)	-7.87%
Fuel	934,798	696,573	988,000	988,000	-	0.00%
Total supplies and materials	10,094,283	7,062,038	13,783,285	11,111,052	(2,672,233)	-19.39%
Property						
Equipment	3,686,513	5,196,103	13,981,380	4,981,771	(8,999,609)	-64.37%
Construction and improvements	125,697	75,652	725,000	700,000	(25,000)	-3.45%
Total property	3,812,210	5,271,755	14,706,380	5,681,771	(9,024,609)	-61.37%
Total expenditures	228,555,285	236,736,146	305,745,531	295,772,881	(9,972,650)	-3.26%
Excess (deficiency) of revenues	8,801,401	9,221,658	(7,333,957)	(4,024,328)	3,309,629	1.03%
Other sources (uses)						
Transfers in (out)	(596,817)	(408,679)	26,410	(18,902)	(45,312)	-171.57%
Sales of property and equipment	168,260	21,986	100,000	100,000	-	0.00%
Total other sources (uses)	(428,557)	(386,693)	126,410	81,098	(45,312)	-35.85%
Net change in fund balance	8,372,844	8,834,965	(7,207,547)	(3,943,230)	3,264,317	-45.29%
Fund balances - beginning						
Nonspendable	804,814	987,516	987,516	1,000,000	12,484	1.26%
Restricted	-	-	-	-	-	N/A
Committed	11,500,000	12,000,000	12,000,000	13,000,000	1,000,000	8.33%
Assigned	21,697,175	28,328,096	28,328,096	27,469,316	(858,780)	-3.03%
Unassigned	19,400,094	20,459,315	20,459,315	21,933,029	1,473,714	7.20%
Total fund balances - beginning	53,402,083	61,774,927	61,774,927	63,402,345	1,627,418	2.63%
Fund balances - ending						
Nonspendable	987,516	1,062,826	1,000,000	1,000,000	-	0.00%
Restricted	-	-	-	-	-	N/A
Committed	12,000,000	12,500,000	13,000,000	13,500,000	500,000	3.85%
Assigned	28,328,096	35,297,098	27,469,316	22,852,015	(4,617,301)	-16.81%
Unassigned	20,459,315	21,749,968	21,933,029	22,107,100	174,071	0.79%
Total fund balances - ending	\$ 61,774,927	\$ 70,609,892	\$ 63,402,345	\$ 59,459,115	\$ (3,943,230)	-6.22%

NEBO SCHOOL DISTRICT
Budget Summaries with Comparative Information
Student Activities Fund

	Actual 2018-2019	Actual 2019-2020	Final Amended Budget 2020-2021	Proposed Budget 2021-2022	Proposed Budget \$ Change from Final Amended Budget	Proposed Budget % Change from Final Amended Budget
Revenues						
Local sources						
Interest income	\$ 197,490	\$ 142,710	\$ 50,000	\$ 50,000	\$ -	0.00%
Other local revenue	11,250,988	10,687,570	12,450,000	12,450,000	-	0.00%
Total revenues	11,448,478	10,830,280	12,500,000	12,500,000	-	0.00%
Expenditures						
Purchased services						
Travel	200,130	90,631	250,000	250,000	-	0.00%
Supplies and materials						
Supplies	9,748,135	9,445,177	11,050,000	11,050,000	-	0.00%
Textbooks	1,281,905	974,339	500,000	500,000	-	0.00%
Library and audio visual	60,080	21,458	200,000	200,000	-	0.00%
Total supplies and materials	11,090,120	10,440,974	11,750,000	11,750,000	-	0.00%
Property						
Equipment	443,414	546,404	500,000	500,000	-	0.00%
Total expenditures	11,733,664	11,078,009	12,500,000	12,500,000	-	0.00%
Excess (deficiency) of revenues	(285,186)	(247,729)	-	-	-	0.00%
Other sources (uses)						
Transfers in (out)	-	-	-	-	-	N/A
Total other sources (uses)	-	-	-	-	-	N/A
Net change in fund balance	(285,186)	(247,729)	-	-	-	N/A
Fund balances - beginning						
Nonspendable	-	-	-	-	-	N/A
Restricted	-	-	-	-	-	N/A
Committed	-	-	-	-	-	N/A
Assigned	9,358,307	9,073,121	8,825,392	8,825,392	-	0.00%
Unassigned	-	-	-	-	-	N/A
Total fund balances - beginning	9,358,307	9,073,121	8,825,392	8,825,392	-	0.00%
Fund balances - ending						
Nonspendable	-	-	-	-	-	N/A
Restricted	-	-	-	-	-	N/A
Committed	-	-	-	-	-	N/A
Assigned	9,073,121	8,825,392	8,825,392	8,825,392	-	0.00%
Unassigned	-	-	-	-	-	N/A
Total fund balances - ending	\$ 9,073,121	\$ 8,825,392	\$ 8,825,392	\$ 8,825,392	\$ -	0.00%

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

	Actual 2018-2019	Actual 2019-2020	Final Amended Budget 2020-2021	Proposed Budget 2021-2022	Proposed Budget \$ Change from Final Amended Budget	Proposed Budget % Change from Final Amended Budget
Revenues						
Local sources						
Property taxes	\$ 1,752,268	\$ 1,942,492	\$ 2,180,014	\$ 2,627,646	\$ 447,632	20.53%
Interest income	24,186	24,390	10,000	10,000	-	0.00%
Other local revenue	240,134	206,361	670,000	670,000	-	0.00%
Total local sources	2,016,588	2,173,243	2,860,014	3,307,646	447,632	15.65%
State sources	2,888,973	2,926,075	3,205,456	3,372,328	166,872	5.21%
Federal sources	495,467	517,721	617,183	715,000	97,817	15.85%
Total revenues	5,401,028	5,617,039	6,682,653	7,394,974	712,321	10.66%
Expenditures						
Salaries						
Teachers	1,259,361	1,264,143	1,428,007	1,683,267	255,260	17.88%
Teachers on Special Assignment	141,518	156,910	207,471	221,994	14,523	7.00%
Aides	978,773	876,469	845,690	899,638	53,948	6.38%
Administration	51,131	45,318	55,551	59,199	3,648	6.57%
Coordinators and managers	67,900	40,342	49,361	52,073	2,712	5.49%
Secretaries and clerks	19,756	9,607	9,500	10,130	630	6.63%
Counselors	4,055	-	-	-	-	N/A
Health services personnel	92,803	99,800	101,130	106,692	5,562	5.50%
Coaches and advisors	1,129,430	1,123,623	1,203,894	1,308,164	104,270	8.66%
Extra Duty	131,596	109,070	188,125	183,247	(4,878)	-2.59%
Total salaries	3,876,323	3,725,282	4,088,729	4,524,404	435,675	10.66%
Benefits						
Retirement	621,460	603,791	698,644	851,044	152,400	21.81%
Social Security	287,959	276,610	300,318	315,519	15,201	5.06%
Health, LTD, and life insurance	241,913	248,591	262,356	246,724	(15,632)	-5.96%
Other	10,807	10,591	9,151	5,846	(3,305)	-36.12%
Total benefits	1,162,139	1,139,583	1,270,469	1,419,133	148,664	11.70%
Purchased services						
Contracted services	70,376	29,850	67,375	66,000	(1,375)	-2.04%
Training and development	2,004	9,130	8,500	8,500	-	0.00%
Travel	23,931	12,820	20,150	19,650	(500)	-2.48%
Communications	926	1,107	5,000	5,000	-	0.00%
Indirect costs	17,087	10,034	23,591	23,092	(499)	-2.12%
Other	-	-	579,573	623,933	44,360	7.65%
Total purchased services	114,324	62,941	704,189	746,175	41,986	5.96%

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

	Actual 2018-2019	Actual 2019-2020	Final Amended Budget 2020-2021	Proposed Budget 2021-2022	Proposed Budget \$ Change from Final Amended Budget	Proposed Budget % Change from Final Amended Budget
Supplies and materials						
Supplies	152,411	157,381	337,554	192,300	(145,254)	-43.03%
Textbooks	11,150	-	-	-	-	N/A
Food	2,489	952	3,500	3,500	-	0.00%
Fuel	1,004	1,554	1,500	2,500	1,000	66.67%
Total supplies and materials	167,054	159,887	342,554	198,300	(144,254)	-42.11%
Property						
Equipment	70,009	73,331	167,876	55,000	(112,876)	-67.24%
Total expenditures	5,389,849	5,161,024	6,573,817	6,943,012	369,195	5.62%
Excess (deficiency) of revenues	11,179	456,015	108,836	451,962	343,126	5.04%
Other sources (uses)						
Transfers in (out)	96,817	(91,321)	(26,410)	18,902	45,312	-171.57%
Total other sources (uses)	96,817	(91,321)	(26,410)	18,902	45,312	-171.57%
Net change in fund balance	107,996	364,694	82,426	470,864	388,438	471.26%
Fund balances - beginning						
Nonspendable	-	-	-	-	-	N/A
Restricted	926,201	1,034,197	1,398,891	1,481,317	82,426	5.89%
Committed	-	-	-	-	-	N/A
Assigned	-	-	-	-	-	N/A
Unassigned	-	-	-	-	-	N/A
Total fund balances - beginning	926,201	1,034,197	1,398,891	1,481,317	82,426	5.89%
Fund balances - ending						
Nonspendable	-	-	-	-	-	N/A
Restricted	1,034,197	1,398,891	1,481,317	1,952,181	470,864	31.79%
Committed	-	-	-	-	-	N/A
Assigned	-	-	-	-	-	N/A
Unassigned	-	-	-	-	-	N/A
Total fund balances - ending	\$ 1,034,197	\$ 1,398,891	\$ 1,481,317	\$ 1,952,181	\$ 470,864	31.79%

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

	Actual 2018-2019	Actual 2019-2020	Final Amended Budget 2020-2021	Proposed Budget 2021-2022	Proposed Budget \$ Change from Final Amended Budget	Proposed Budget % Change from Final Amended Budget
Revenues						
Local sources						
Property taxes	\$ 1,913,849	\$ 1,691,478	\$ 1,174,531	\$ 1,601,347	\$ 426,816	36.34%
Total revenues	1,913,849	1,691,478	1,174,531	1,601,347	426,816	36.34%
Expenditures						
Purchased services						
Other	1,913,849	1,691,478	1,174,531	1,601,347	426,816	36.34%
Total expenditures	1,913,849	1,691,478	1,174,531	1,601,347	426,816	36.34%
Excess (deficiency) of revenues	-	-	-	-	-	0.00%
Other sources (uses)						
Transfers in (out)	-	-	-	-	-	N/A
Total other sources (uses)	-	-	-	-	-	N/A
Net change in fund balance	-	-	-	-	-	N/A
Fund balances - beginning						
Nonspendable	-	-	-	-	-	N/A
Restricted	-	-	-	-	-	N/A
Committed	-	-	-	-	-	N/A
Assigned	-	-	-	-	-	N/A
Unassigned	-	-	-	-	-	N/A
Total fund balances - beginning	-	-	-	-	-	N/A
Fund balances - ending						
Nonspendable	-	-	-	-	-	N/A
Restricted	-	-	-	-	-	N/A
Committed	-	-	-	-	-	N/A
Assigned	-	-	-	-	-	N/A
Unassigned	-	-	-	-	-	N/A
Total fund balances - ending	\$ -	\$ -	\$ -	\$ -	\$ -	N/A

NEBO SCHOOL DISTRICT
Budget Summaries with Comparative Information
Debt Service Fund

	Actual 2018-2019	Actual 2019-2020	Final Amended Budget 2020-2021	Proposed Budget 2021-2022	Proposed Budget \$ Change from Final Amended Budget	Proposed Budget % Change from Final Amended Budget
Revenues						
Local sources						
Property taxes	\$ 31,364,616	\$ 34,769,512	\$ 33,808,482	\$ 35,343,173	\$ 1,534,691	4.54%
Interest income	390,046	307,874	75,000	75,000	-	0.00%
Total local sources	31,754,662	35,077,386	33,883,482	35,418,173	1,534,691	4.53%
Federal sources	92,639	12,805	-	-	-	N/A
Total revenues	31,847,301	35,090,191	33,883,482	35,418,173	1,534,691	4.53%
Expenditures						
Property						
Equipment	1,921,178	1,222,604	2,000,000	-	(2,000,000)	-100.00%
Construction and improvements	-	193,867	-	-	-	N/A
Total expenditures	1,921,178	1,416,471	2,000,000	-	(2,000,000)	-100.00%
Excess (deficiency) of revenues	29,926,123	33,673,720	31,883,482	35,418,173	3,534,691	N/A
Other sources (uses)						
Sales of bonds	-	(28,863)	-	-	-	N/A
Paying agent and bond issuance costs	(7,800)	(36,273)	(25,000)	(25,000)	-	0.00%
Principal	(23,685,000)	(28,405,000)	(25,960,000)	(29,140,000)	(3,180,000)	12.25%
Interest	(5,200,221)	(6,240,155)	(6,338,803)	(6,276,680)	62,123	-0.98%
Total other sources (uses)	(28,893,021)	(34,710,291)	(32,323,803)	(35,441,680)	(3,117,877)	9.65%
Net change in fund balance	1,033,102	(1,036,571)	(440,321)	(23,507)	416,814	-94.66%
Fund balances - beginning						
Nonspendable	-	-	-	-	-	N/A
Restricted	1,455,987	2,489,089	1,452,518	1,012,197	(440,321)	-30.31%
Committed	-	-	-	-	-	N/A
Assigned	-	-	-	-	-	N/A
Unassigned	-	-	-	-	-	N/A
Total fund balances - beginning	1,455,987	2,489,089	1,452,518	1,012,197	(440,321)	-30.31%
Fund balances - ending						
Nonspendable	-	-	-	-	-	N/A
Restricted	2,489,089	1,452,518	1,012,197	988,690	(23,507)	-2.32%
Committed	-	-	-	-	-	N/A
Assigned	-	-	-	-	-	N/A
Unassigned	-	-	-	-	-	N/A
Total fund balances - ending	\$ 2,489,089	\$ 1,452,518	\$ 1,012,197	\$ 988,690	\$ (23,507)	-2.32%

NEBO SCHOOL DISTRICT
Budget Summaries with Comparative Information
Capital Projects Fund

	Actual 2018-2019	Actual 2019-2020	Final Amended Budget 2020-2021	Proposed Budget 2021-2022	Proposed Budget \$ Change from Final Amended Budget	Proposed Budget % Change from Final Amended Budget
Revenues						
Local sources						
Property taxes	\$ 11,678,522	\$ 11,904,542	\$ 18,572,744	\$ 18,435,488	\$ (137,256)	-0.74%
Interest income	562,708	1,563,909	435,000	350,000	(85,000)	-19.54%
Other local revenue	113,573	42,964	25,000	25,000	-	0.00%
Total local sources	12,354,803	13,511,415	19,032,744	18,810,488	(222,256)	-1.17%
State sources	9,000,205	8,552,485	8,806,844	9,683,883	877,039	9.96%
Total revenues	21,355,008	22,063,900	27,839,588	28,494,371	654,783	2.35%
Expenditures						
Purchased services						
Contracted services	179,324	255,433	229,509	175,000	(54,509)	-23.75%
Travel	5,062	-	-	-	-	N/A
Utilities	25	8,330	30	-	(30)	-100.00%
Total purchased services	184,411	263,763	229,539	175,000	(54,539)	-23.76%
Supplies and materials						
Supplies	3,850	3,220	-	-	-	N/A
Food	1,207	-	-	-	-	N/A
Total supplies and materials	5,057	3,220	-	-	-	N/A
Property						
Equipment	2,930,853	3,342,735	4,808,249	3,955,000	(853,249)	-17.75%
Property purchases	4,169,466	5,924,002	16,215,602	3,632,000	(12,583,602)	-77.60%
Construction and improvements	22,144,547	76,337,344	69,781,284	39,158,839	(30,622,445)	-43.88%
Total property	29,244,866	85,604,081	90,805,135	46,745,839	(44,059,296)	-48.52%
Total expenditures	29,434,334	85,871,064	91,034,674	46,920,839	(44,113,835)	-48.46%
Excess (deficiency) of revenues	(8,079,326)	(63,807,164)	(63,195,086)	(18,426,468)	44,768,618	50.81%
Other sources (uses)						
Sales of bonds	3,350,000	102,333,123	22,341,784	25,000,000	2,658,216	11.90%
Sales of property and equipment	658,410	1,956,717	535,000	1,035,000	500,000	93.46%
Paying agent and bond issuance costs	(21,000)	(932,481)	(80,152)	(250,000)	(169,848)	211.91%
Principal	-	-	(1,505,000)	(1,750,000)	(245,000)	16.28%
Interest	-	-	(1,649,414)	(1,401,838)	247,576	-15.01%
Total other sources (uses)	3,987,410	103,357,359	19,642,218	22,633,162	2,990,944	15.23%
Net change in fund balance	(4,091,916)	39,550,195	(43,552,868)	4,206,694	47,759,562	-109.66%

NEBO SCHOOL DISTRICT
Budget Summaries with Comparative Information
Capital Projects Fund

	Actual 2018-2019	Actual 2019-2020	Final Amended Budget 2020-2021	Proposed Budget 2021-2022	Proposed Budget \$ Change from Final Amended Budget	Proposed Budget % Change from Final Amended Budget
Fund balances - beginning						
Nonspendable	330,788	292,188	233,302	300,000	66,698	28.59%
Restricted	20,590,112	-	14,187,989	-	(14,187,989)	-100.00%
Committed	593,352	17,130,148	42,551,240	13,119,663	(29,431,577)	-69.17%
Assigned	-	-	-	-	-	
Unassigned	-	-	-	-	-	N/A
Total fund balances - beginning	21,514,252	17,422,336	56,972,531	13,419,663	(43,552,868)	-76.45%
Fund balances - ending						
Nonspendable	292,188	233,302	300,000	300,000	-	0.00%
Restricted	-	14,187,989	-	-	-	N/A
Committed	17,130,148	42,551,240	13,119,663	17,326,357	4,206,694	32.06%
Assigned	-	-	-	-	-	N/A
Unassigned	-	-	-	-	-	N/A
Total fund balances - ending	\$ 17,422,336	\$ 56,972,531	\$ 13,419,663	\$ 17,626,357	\$ 4,206,694	31.35%

NEBO SCHOOL DISTRICT
Budget Summaries with Comparative Information
Child Nutrition Fund

	Actual 2018-2019	Actual 2019-2020	Final Amended Budget 2020-2021	Proposed Budget 2021-2022	Proposed Budget \$ Change from Final Amended Budget	Proposed Budget % Change from Final Amended Budget
Revenues						
Local sources						
Interest income	\$ 17,995	\$ 29,914	\$ 10,000	\$ 10,000	\$ -	0.00%
Other local revenue	3,131,460	2,546,498	375,000	375,000	-	0.00%
Total local sources	3,149,455	2,576,412	385,000	385,000	-	0.00%
State sources	2,051,950	1,965,376	2,050,000	2,050,000	-	0.00%
Federal sources	5,743,647	6,131,944	10,535,000	10,535,000	-	0.00%
Total revenues	10,945,052	10,673,732	12,970,000	12,970,000	-	0.00%
Expenditures						
Salaries						
Coordinators and managers	1,046,520	1,107,252	1,106,902	1,182,365	75,463	6.82%
Secretaries and clerks	784,256	832,927	871,622	932,636	61,014	7.00%
Maintenance	56,842	73,679	70,000	74,900	4,900	7.00%
Warehouse and delivery	186,201	208,079	212,100	226,947	14,847	7.00%
Cooks	1,763,564	1,775,400	1,880,000	2,006,000	126,000	6.70%
Overtime	7,187	5,993	15,000	-	(15,000)	-100.00%
Extra Duty	627	518	-	-	-	N/A
Total salaries	3,845,197	4,003,848	4,155,624	4,422,848	267,224	6.43%
Benefits						
Retirement	611,440	596,468	626,200	670,034	43,834	7.00%
Social Security	287,572	298,793	305,000	326,350	21,350	7.00%
Health, LTD, and life insurance	290,882	294,350	286,000	296,395	10,395	3.63%
Other	93,144	95,983	89,099	87,500	(1,599)	-1.79%
Total benefits	1,283,038	1,285,594	1,306,299	1,380,279	73,980	5.66%
Purchased services						
Contracted services	324,668	331,092	497,000	522,000	25,000	5.03%
Training and development	3,622	1,155	5,000	5,000	-	0.00%
Travel	12,343	8,626	10,000	10,000	-	0.00%
Communications	2,015	1,923	5,000	5,000	-	0.00%
Indirect costs	675,154	792,792	700,000	700,000	-	0.00%
Other	284	307	500	500	-	0.00%
Total purchased services	1,018,086	1,135,895	1,217,500	1,242,500	25,000	2.05%
Supplies and materials						
Supplies	450,081	418,146	610,000	610,000	-	0.00%
Food	3,738,611	3,658,301	5,202,500	5,202,500	-	0.00%
Fuel	7,003	6,520	10,000	10,000	-	0.00%
Total supplies and materials	4,195,695	4,082,967	5,822,500	5,822,500	-	0.00%

NEBO SCHOOL DISTRICT
Budget Summaries with Comparative Information
Child Nutrition Fund

	Actual 2018-2019	Actual 2019-2020	Final Amended Budget 2020-2021	Proposed Budget 2021-2022	Proposed Budget \$ Change from Final Amended Budget	Proposed Budget % Change from Final Amended Budget
Property						
Equipment	65,252	90,191	505,000	155,000	(350,000)	-69.31%
Total expenditures	10,407,268	10,598,495	13,006,923	13,023,127	16,204	0.12%
Excess (deficiency) of revenues	537,784	75,237	(36,923)	(53,127)	(16,204)	-0.12%
Other sources (uses)						
Transfers in (out)	500,000	500,000	-	-	-	N/A
Sales of property and equipment	-	-	10,000	10,000	-	0.00%
Total other sources (uses)	500,000	500,000	10,000	10,000	-	0.00%
Net change in fund balance	1,037,784	575,237	(26,923)	(43,127)	(16,204)	60.19%
Fund balances - beginning						
Nonspendable	524,593	760,316	859,349	750,000	(109,349)	-12.72%
Restricted	859,897	1,661,958	2,138,162	2,220,588		
Committed	-	-	-	-	-	N/A
Assigned	-	-	-	-	-	N/A
Unassigned	-	-	-	-	-	N/A
Total fund balances - beginning	1,384,490	2,422,274	2,997,511	2,970,588	(26,923)	-0.90%
Fund balances - ending						
Nonspendable	760,316	859,349	750,000	750,000	-	0.00%
Restricted	1,661,958	2,138,162	2,220,588	2,177,461	(43,127)	-1.94%
Committed	-	-	-	-	-	N/A
Assigned	-	-	-	-	-	N/A
Unassigned	-	-	-	-	-	N/A
Total fund balances - ending	\$ 2,422,274	\$ 2,997,511	\$ 2,970,588	\$ 2,927,461	\$ (43,127)	-1.45%

NEBO SCHOOL DISTRICT
Budget Summaries with Comparative Information
All Funds

	Actual 2018-2019	Actual 2019-2020	Final Amended Budget 2020-2021	Proposed Budget 2021-2022	Proposed Budget \$ Change from Final Amended Budget	Proposed Budget % Change from Final Amended Budget
Revenues						
Local sources						
Property taxes	\$ 89,918,809	\$ 95,517,069	\$ 106,679,892	\$ 113,423,785	\$ 6,743,893	6.32%
Interest income	3,613,059	3,799,330	1,080,000	995,000	(85,000)	-7.87%
Other local revenue	18,181,505	16,667,943	18,144,585	17,610,750	(533,835)	-2.94%
Total local sources	111,713,373	115,984,342	125,904,477	132,029,535	6,125,058	4.86%
State sources	191,583,806	197,816,387	229,816,038	231,579,040	1,763,002	0.77%
Federal sources	16,970,223	18,123,695	37,741,313	26,518,843	(11,222,470)	-29.74%
Total revenues	320,267,402	331,924,424	393,461,828	390,127,418	(3,334,410)	-0.85%
Expenditures						
Salaries						
Teachers	78,842,046	83,011,724	91,973,032	93,940,986	1,967,954	2.14%
Teachers on Special Assignment	6,147,464	6,721,490	7,346,924	7,982,646	635,722	8.65%
Aides	10,601,034	11,309,696	11,516,478	11,579,670	63,192	0.55%
Administration	8,104,164	8,382,241	8,742,513	9,352,303	609,790	6.97%
Coordinators and managers	3,337,297	3,721,119	3,967,431	4,099,397	131,966	3.33%
Secretaries and clerks	8,961,159	9,477,924	9,961,304	10,742,043	780,739	7.84%
Media personnel	1,199,663	1,257,946	1,233,735	1,319,746	86,011	6.97%
Counselors	3,938,881	4,557,285	4,993,415	5,338,753	345,338	6.92%
Social workers and psychologists	1,418,091	1,712,384	1,890,056	1,955,286	65,230	3.45%
Health services personnel	3,961,320	4,031,958	3,867,695	4,134,152	266,457	6.89%
Coaches and advisors	1,129,430	1,123,623	1,203,894	1,308,164	104,270	8.66%
Custodial	5,775,670	6,035,643	6,500,000	7,073,000	573,000	8.82%
Maintenance	3,214,370	3,562,917	3,570,289	3,813,426	243,137	6.81%
Warehouse and delivery	357,634	336,160	340,978	399,847	58,869	17.26%
Cooks	1,763,564	1,775,400	1,880,000	2,006,000	126,000	6.70%
Bus drivers	3,544,619	3,559,219	3,807,250	4,056,458	249,208	6.55%
Bonuses	1,534,717	24,869	5,742,545	150,000	(5,592,545)	-97.39%
Training	170,343	277,085	2,224,255	1,568,500	(655,755)	-29.48%
Overtime	233,752	173,071	215,000	200,000	(15,000)	-6.98%
Extra Duty	2,582,097	3,207,825	3,500,210	2,816,992	(683,218)	-19.52%
Total salaries	146,817,315	154,259,581	174,477,004	173,837,369	(639,635)	-0.37%
Benefits						
Retirement	29,914,529	31,243,364	35,952,601	43,400,441	7,447,840	20.72%
Social Security	10,756,266	11,303,450	13,008,509	12,974,979	(33,530)	-0.26%
Health, LTD, and life insurance	18,415,314	19,126,619	21,013,889	21,531,892	518,003	2.47%
Other	6,402,622	5,927,798	6,091,169	6,068,673	(22,496)	-0.37%
Total benefits	65,488,731	67,601,231	76,066,168	83,975,985	7,909,817	10.40%

NEBO SCHOOL DISTRICT
Budget Summaries with Comparative Information
All Funds

	Actual 2018-2019	Actual 2019-2020	Final Amended Budget 2020-2021	Proposed Budget 2021-2022	Proposed Budget \$ Change from Final Amended Budget	Proposed Budget % Change from Final Amended Budget
Purchased services						
Contracted services	6,871,909	7,536,789	17,602,675	17,189,562	(413,113)	-2.35%
Training and development	410,152	485,903	1,034,127	802,000	(232,127)	-22.45%
Travel	1,285,695	842,069	1,672,258	1,266,206	(406,052)	-24.28%
Communications	364,728	400,663	568,500	711,000	142,500	25.07%
Utilities	4,909,006	4,792,486	5,630,030	5,950,779	320,749	5.70%
Indirect costs	-	-	-	-	-	N/A
Other	2,098,753	1,882,646	14,601,984	11,008,843	(3,593,141)	-24.61%
Total purchased services	15,940,243	15,940,556	41,109,574	36,928,390	(4,181,184)	-10.17%
Supplies and materials						
Supplies	15,621,036	15,817,317	21,942,641	18,633,771	(3,308,870)	-15.08%
Textbooks	4,695,151	1,075,365	2,346,363	3,253,867	907,504	38.68%
Library and audio visual	456,203	416,859	1,070,335	664,714	(405,621)	-37.90%
Food	3,837,014	3,734,898	5,339,500	5,329,000	(10,500)	-0.20%
Fuel	942,805	704,647	999,500	1,000,500	1,000	0.10%
Total supplies and materials	25,552,209	21,749,086	31,698,339	28,881,852	(2,816,487)	-8.89%
Property						
Equipment	9,117,219	10,471,368	21,962,505	9,646,771	(12,315,734)	-56.08%
Property purchases	4,169,466	5,924,002	16,215,602	3,632,000	(12,583,602)	-77.60%
Construction and improvements	22,270,244	76,606,863	70,506,284	39,858,839	(30,647,445)	-43.47%
Total property	35,556,929	93,002,233	108,684,391	53,137,610	(55,546,781)	-51.11%
Total expenditures	289,355,427	352,552,687	432,035,476	376,761,206	(55,274,270)	-12.79%
Excess (deficiency) of revenues	30,911,975	(20,628,263)	(38,573,648)	13,366,212	51,939,860	11.95%
Other sources (uses)						
Transfers in (out)	-	-	-	-	-	N/A
Sales of bonds	3,350,000	102,304,260	22,341,784	25,000,000	2,658,216	11.90%
Sales of property and equipment	826,670	1,978,703	645,000	1,145,000	500,000	77.52%
Paying agent and bond issuance costs	(28,800)	(968,754)	(105,152)	(275,000)	(169,848)	161.53%
Principal	(23,685,000)	(28,405,000)	(27,465,000)	(30,890,000)	(3,425,000)	12.47%
Interest	(5,200,221)	(6,240,155)	(7,988,217)	(7,678,518)	309,699	-3.88%
Total other sources (uses)	(24,737,351)	68,669,054	(12,571,585)	(12,698,518)	(126,933)	1.01%
Net change in fund balance	6,174,624	48,040,791	(51,145,233)	667,694	51,812,927	-101.31%

NEBO SCHOOL DISTRICT
Budget Summaries with Comparative Information
All Funds

	Actual 2018-2019	Actual 2019-2020	Final Amended Budget 2020-2021	Proposed Budget 2021-2022	Proposed Budget \$ Change from Final Amended Budget	Proposed Budget % Change from Final Amended Budget
Fund balances - beginning						
Nonspendable	1,660,195	2,040,020	2,155,477	2,050,000	(105,477)	-4.89%
Restricted	23,832,197	5,185,244	19,177,560	4,714,102	(14,463,458)	-75.42%
Committed	12,093,352	29,130,148	55,051,240	26,119,663	(28,931,577)	-52.55%
Assigned	31,055,482	37,401,217	44,122,490	36,294,708	(7,827,782)	-17.74%
Unassigned	19,400,094	20,459,315	21,749,968	21,933,029	183,061	0.84%
Total fund balances - beginning	88,041,320	94,215,944	142,256,735	91,111,502	(51,145,233)	-35.95%
Fund balances - ending						
Nonspendable	2,040,020	2,155,477	2,050,000	2,050,000	-	0.00%
Restricted	5,185,244	19,177,560	4,714,102	5,118,332	404,230	8.57%
Committed	29,130,148	55,051,240	26,119,663	30,826,357	4,706,694	18.02%
Assigned	37,401,217	44,122,490	36,294,708	31,677,407	(4,617,301)	-12.72%
Unassigned	20,459,315	21,749,968	21,933,029	22,107,100	174,071	0.79%
Total fund balances - ending	\$ 94,215,944	\$ 142,256,735	\$ 91,111,502	\$ 91,779,196	\$ 667,694	0.73%

NEBO SCHOOL DISTRICT
Final Amended Budget for the Year Ended June 30, 2021
All Funds

	General Fund	Student Activities Fund	Non K - 12 Fund	Pass-Through Taxes Fund	Debt Service Fund	Capital Projects Fund	Child Nutrition Fund	Total	Percent of Total
Revenues									
Local sources									
Property taxes	\$ 50,944,121	\$ -	\$ 2,180,014	\$ 1,174,531	\$ 33,808,482	\$ 18,572,744	\$ -	\$106,679,892	27.11%
Interest income	500,000	50,000	10,000	-	75,000	435,000	10,000	1,080,000	0.27%
Other local revenue	4,624,585	12,450,000	670,000	-	-	25,000	375,000	18,144,585	4.61%
Total local sources	56,068,706	12,500,000	2,860,014	1,174,531	33,883,482	19,032,744	385,000	125,904,477	32.00%
State sources	215,753,738	-	3,205,456	-	-	8,806,844	2,050,000	229,816,038	58.41%
Federal sources	26,589,130	-	617,183	-	-	-	10,535,000	37,741,313	9.59%
Total revenues	298,411,574	12,500,000	6,682,653	1,174,531	33,883,482	27,839,588	12,970,000	393,461,828	100.00%
Expenditures									
Salaries									
Teachers	90,545,025	-	1,428,007	-	-	-	-	91,973,032	21.29%
Teachers on Special Assignment	7,139,453	-	207,471	-	-	-	-	7,346,924	1.70%
Aides	10,670,788	-	845,690	-	-	-	-	11,516,478	2.67%
Administration	8,686,962	-	55,551	-	-	-	-	8,742,513	2.02%
Coordinators and managers	2,811,168	-	49,361	-	-	-	1,106,902	3,967,431	0.92%
Secretaries and clerks	9,080,182	-	9,500	-	-	-	871,622	9,961,304	2.31%
Media personnel	1,233,735	-	-	-	-	-	-	1,233,735	0.29%
Counselors	4,993,415	-	-	-	-	-	-	4,993,415	1.16%
Social workers and psychologists	1,890,056	-	-	-	-	-	-	1,890,056	0.44%
Health services personnel	3,766,565	-	101,130	-	-	-	-	3,867,695	0.90%
Coaches and advisors	-	-	1,203,894	-	-	-	-	1,203,894	0.28%
Custodial	6,500,000	-	-	-	-	-	-	6,500,000	1.50%
Maintenance	3,500,289	-	-	-	-	-	70,000	3,570,289	0.83%
Warehouse and delivery	128,878	-	-	-	-	-	212,100	340,978	0.08%
Cooks	-	-	-	-	-	-	1,880,000	1,880,000	0.44%
Bus drivers	3,807,250	-	-	-	-	-	-	3,807,250	0.88%
Bonuses	5,742,545	-	-	-	-	-	-	5,742,545	1.33%
Training	2,224,255	-	-	-	-	-	-	2,224,255	0.51%
Overtime	200,000	-	-	-	-	-	15,000	215,000	0.05%
Extra Duty	3,312,085	-	188,125	-	-	-	-	3,500,210	0.81%
Total salaries	166,232,651	-	4,088,729	-	-	-	4,155,624	174,477,004	40.38%

NEBO SCHOOL DISTRICT
Final Amended Budget for the Year Ended June 30, 2021
All Funds

	General Fund	Student Activities Fund	Non K - 12 Fund	Pass-Through Taxes Fund	Debt Service Fund	Capital Projects Fund	Child Nutrition Fund	Total	Percent of Total
Benefits									
Retirement	34,627,757	-	698,644	-	-	-	626,200	35,952,601	8.32%
Social Security	12,403,191	-	300,318	-	-	-	305,000	13,008,509	3.01%
Health, LTD, and life insurance	20,465,533	-	262,356	-	-	-	286,000	21,013,889	4.86%
Other	5,992,919	-	9,151	-	-	-	89,099	6,091,169	1.41%
Total benefits	73,489,400	-	1,270,469	-	-	-	1,306,299	76,066,168	17.61%
Purchased services									
Contracted services	16,808,791	-	67,375	-	-	229,509	497,000	17,602,675	4.07%
Training and development	1,020,627	-	8,500	-	-	-	5,000	1,034,127	0.24%
Travel	1,392,108	250,000	20,150	-	-	-	10,000	1,672,258	0.39%
Communications	558,500	-	5,000	-	-	-	5,000	568,500	0.13%
Utilities	5,630,000	-	-	-	-	30	-	5,630,030	1.30%
Indirect costs	(723,591)	-	23,591	-	-	-	700,000	-	0.00%
Other	12,847,380	-	579,573	1,174,531	-	-	500	14,601,984	3.38%
Total purchased services	37,533,815	250,000	704,189	1,174,531	-	229,539	1,217,500	41,109,574	9.52%
Supplies and materials									
Supplies	9,945,087	11,050,000	337,554	-	-	-	610,000	21,942,641	5.08%
Textbooks	1,846,363	500,000	-	-	-	-	-	2,346,363	0.54%
Library and audio visual	870,335	200,000	-	-	-	-	-	1,070,335	0.25%
Food	133,500	-	3,500	-	-	-	5,202,500	5,339,500	1.24%
Fuel	988,000	-	1,500	-	-	-	10,000	999,500	0.23%
Total supplies and materials	13,783,285	11,750,000	342,554	-	-	-	5,822,500	31,698,339	7.34%

NEBO SCHOOL DISTRICT
Final Amended Budget for the Year Ended June 30, 2021
All Funds

	General Fund	Student Activities Fund	Non K - 12 Fund	Pass-Through Taxes Fund	Debt Service Fund	Capital Projects Fund	Child Nutrition Fund	Total	Percent of Total
Property									
Equipment	13,981,380	500,000	167,876	-	2,000,000	4,808,249	505,000	21,962,505	5.08%
Property purchases	-	-	-	-	-	16,215,602	-	16,215,602	3.75%
Construction and improvements	725,000	-	-	-	-	69,781,284	-	70,506,284	16.32%
Total property	14,706,380	500,000	167,876	-	2,000,000	90,805,135	505,000	108,684,391	25.16%
Total expenditures	305,745,531	12,500,000	6,573,817	1,174,531	2,000,000	91,034,674	13,006,923	432,035,476	100.00%
Excess (deficiency) of revenues	(7,333,957)	-	108,836	-	31,883,482	(63,195,086)	(36,923)	(38,573,648)	
Other sources (uses)									
Transfers in (out)	26,410	-	(26,410)	-	-	-	-	-	
Sales of bonds	-	-	-	-	-	22,341,784	-	22,341,784	
Sales of property and equipment	100,000	-	-	-	-	535,000	10,000	645,000	
Paying agent and bond issuance costs	-	-	-	-	(25,000)	(80,152)	-	(105,152)	
Principal	-	-	-	-	(25,960,000)	(1,505,000)	-	(27,465,000)	
Interest	-	-	-	-	(6,338,803)	(1,649,414)	-	(7,988,217)	
Total other sources (uses)	126,410	-	(26,410)	-	(32,323,803)	19,642,218	10,000	(12,571,585)	
Net change in fund balance	(7,207,547)	-	82,426	-	(440,321)	(43,552,868)	(26,923)	(51,145,233)	
Fund balances - beginning									
Nonspendable	987,516	-	-	-	-	233,302	859,349	2,080,167	1.56%
Restricted	-	-	1,398,891	-	1,452,518	14,187,989	2,138,162	19,177,560	14.37%
Committed	12,000,000	-	-	-	-	42,551,240	-	54,551,240	40.89%
Assigned	28,328,096	8,825,392	-	-	-	-	-	37,153,488	27.85%
Unassigned	20,459,315	-	-	-	-	-	-	20,459,315	15.33%
Total fund balances - beginning	61,774,927	8,825,392	1,398,891	-	1,452,518	56,972,531	2,997,511	133,421,770	100.00%
Fund balances - ending									
Nonspendable	1,000,000	-	-	-	-	300,000	750,000	2,050,000	2.25%
Restricted	-	-	1,481,317	-	1,012,197	-	2,220,588	4,714,102	5.17%
Committed	13,000,000	-	-	-	-	13,119,663	-	26,119,663	28.67%
Assigned	27,469,316	8,825,392	-	-	-	-	-	36,294,708	39.84%
Unassigned	21,933,029	-	-	-	-	-	-	21,933,029	24.07%
Total fund balances - ending	\$ 63,402,345	\$ 8,825,392	\$ 1,481,317	\$ -	\$ 1,012,197	\$ 13,419,663	\$ 2,970,588	\$ 91,111,502	100.00%

NEBO SCHOOL DISTRICT
Proposed Budget for the Year Ended June 30, 2022
All Funds

	General Fund	Student Activities Fund	Non K - 12 Fund	Pass-Through Taxes Fund	Debt Service Fund	Capital Projects Fund	Child Nutrition Fund	Total	Percent of Total
Revenues									
Local sources									
Property taxes	\$ 55,416,131	\$ -	\$ 2,627,646	\$ 1,601,347	\$ 35,343,173	\$ 18,435,488	\$ -	\$113,423,785	29.07%
Interest income	500,000	50,000	10,000	-	75,000	350,000	10,000	995,000	0.26%
Other local revenue	4,090,750	12,450,000	670,000	-	-	25,000	375,000	17,610,750	4.51%
Total local sources	60,006,881	12,500,000	3,307,646	1,601,347	35,418,173	18,810,488	385,000	132,029,535	33.84%
State sources	216,472,829	-	3,372,328	-	-	9,683,883	2,050,000	231,579,040	59.36%
Federal sources	15,268,843	-	715,000	-	-	-	10,535,000	26,518,843	6.80%
Total revenues	291,748,553	12,500,000	7,394,974	1,601,347	35,418,173	28,494,371	12,970,000	390,127,418	100.00%
Expenditures									
Salaries									
Teachers	92,257,719	-	1,683,267	-	-	-	-	93,940,986	24.93%
Teachers on Special Assignment	7,760,652	-	221,994	-	-	-	-	7,982,646	2.12%
Aides	10,680,032	-	899,638	-	-	-	-	11,579,670	3.07%
Administration	9,293,104	-	59,199	-	-	-	-	9,352,303	2.48%
Coordinators and managers	2,864,959	-	52,073	-	-	-	1,182,365	4,099,397	1.09%
Secretaries and clerks	9,799,277	-	10,130	-	-	-	932,636	10,742,043	2.85%
Media personnel	1,319,746	-	-	-	-	-	-	1,319,746	0.35%
Counselors	5,338,753	-	-	-	-	-	-	5,338,753	1.42%
Social workers and psychologists	1,955,286	-	-	-	-	-	-	1,955,286	0.52%
Health services personnel	4,027,460	-	106,692	-	-	-	-	4,134,152	1.10%
Coaches and advisors	-	-	1,308,164	-	-	-	-	1,308,164	0.35%
Custodial	7,073,000	-	-	-	-	-	-	7,073,000	1.88%
Maintenance	3,738,526	-	-	-	-	-	74,900	3,813,426	1.01%
Warehouse and delivery	172,900	-	-	-	-	-	226,947	399,847	0.11%
Cooks	-	-	-	-	-	-	2,006,000	2,006,000	0.53%
Bus drivers	4,056,458	-	-	-	-	-	-	4,056,458	1.08%
Bonuses	150,000	-	-	-	-	-	-	150,000	0.04%
Training	1,568,500	-	-	-	-	-	-	1,568,500	0.42%
Overtime	200,000	-	-	-	-	-	-	200,000	0.05%
Extra Duty	2,633,745	-	183,247	-	-	-	-	2,816,992	0.75%
Total salaries	164,890,117	-	4,524,404	-	-	-	4,422,848	173,837,369	46.14%

NEBO SCHOOL DISTRICT
Proposed Budget for the Year Ended June 30, 2022
All Funds

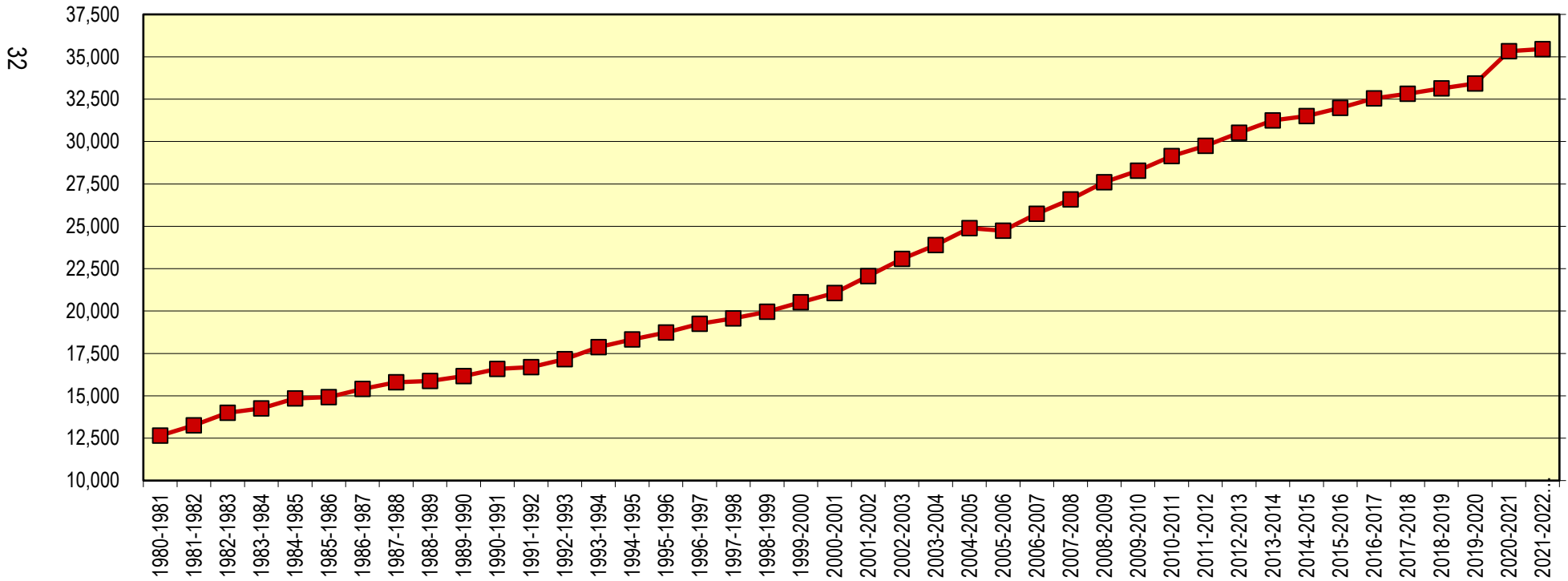
	General Fund	Student Activities Fund	Non K - 12 Fund	Pass-Through Taxes Fund	Debt Service Fund	Capital Projects Fund	Child Nutrition Fund	Total	Percent of Total
Benefits									
Retirement	41,879,363	-	851,044	-	-	-	670,034	43,400,441	11.52%
Social Security	12,333,110	-	315,519	-	-	-	326,350	12,974,979	3.44%
Health, LTD, and life insurance	20,988,773	-	246,724	-	-	-	296,395	21,531,892	5.71%
Other	5,975,327	-	5,846	-	-	-	87,500	6,068,673	1.61%
Total benefits	81,176,573	-	1,419,133	-	-	-	1,380,279	83,975,985	22.29%
Purchased services									
Contracted services	16,426,562	-	66,000	-	-	175,000	522,000	17,189,562	4.56%
Training and development	788,500	-	8,500	-	-	-	5,000	802,000	0.21%
Travel	986,556	250,000	19,650	-	-	-	10,000	1,266,206	0.34%
Communications	701,000	-	5,000	-	-	-	5,000	711,000	0.19%
Utilities	5,950,779	-	-	-	-	-	-	5,950,779	1.58%
Indirect costs	(723,092)	-	23,092	-	-	-	700,000	-	0.00%
Other	8,783,063	-	623,933	1,601,347	-	-	500	11,008,843	2.92%
Total purchased services	32,913,368	250,000	746,175	1,601,347	-	175,000	1,242,500	36,928,390	9.80%
Supplies and materials									
Supplies	6,781,471	11,050,000	192,300	-	-	-	610,000	18,633,771	4.95%
Textbooks	2,753,867	500,000	-	-	-	-	-	3,253,867	0.86%
Library and audio visual	464,714	200,000	-	-	-	-	-	664,714	0.18%
Food	123,000	-	3,500	-	-	-	5,202,500	5,329,000	1.41%
Fuel	988,000	-	2,500	-	-	-	10,000	1,000,500	0.27%
Total supplies and materials	11,111,052	11,750,000	198,300	-	-	-	5,822,500	28,881,852	7.67%

NEBO SCHOOL DISTRICT
Proposed Budget for the Year Ended June 30, 2022
All Funds

	General Fund	Student Activities Fund	Non K - 12 Fund	Pass-Through Taxes Fund	Debt Service Fund	Capital Projects Fund	Child Nutrition Fund	Total	Percent of Total
Property									
Equipment	4,981,771	500,000	55,000	-	-	3,955,000	155,000	9,646,771	2.56%
Property purchases	-	-	-	-	-	3,632,000	-	3,632,000	0.96%
Construction and improvements	700,000	-	-	-	-	39,158,839	-	39,858,839	10.58%
Total property	5,681,771	500,000	55,000	-	-	46,745,839	155,000	53,137,610	14.10%
Total expenditures	295,772,881	12,500,000	6,943,012	1,601,347	-	46,920,839	13,023,127	376,761,206	100.00%
Excess (deficiency) of revenues	(4,024,328)	-	451,962	-	35,418,173	(18,426,468)	(53,127)	13,366,212	
Other sources (uses)									
Transfers in (out)	(18,902)	-	18,902	-	-	-	-	-	
Sales of bonds	-	-	-	-	-	25,000,000	-	25,000,000	
Sales of property and equipment	100,000	-	-	-	-	1,035,000	10,000	1,145,000	
Paying agent and bond issuance costs	-	-	-	-	(25,000)	(250,000)	-	(275,000)	
Principal	-	-	-	-	(29,140,000)	(1,750,000)	-	(30,890,000)	
Interest	-	-	-	-	(6,276,680)	(1,401,838)	-	(7,678,518)	
Total other sources (uses)	81,098	-	18,902	-	(35,441,680)	22,633,162	10,000	(12,698,518)	
Net change in fund balance	(3,943,230)	-	470,864	-	(23,507)	4,206,694	(43,127)	667,694	
Fund balances - beginning									
Nonspendable	1,000,000	-	-	-	-	300,000	750,000	2,050,000	2.25%
Restricted	-	-	1,481,317	-	1,012,197	-	2,220,588	4,714,102	5.17%
Committed	13,000,000	-	-	-	-	13,119,663	-	26,119,663	28.67%
Assigned	27,469,316	8,825,392	-	-	-	-	-	36,294,708	39.84%
Unassigned	21,933,029	-	-	-	-	-	-	21,933,029	24.07%
Total fund balances - beginning	63,402,345	8,825,392	1,481,317	-	1,012,197	13,419,663	2,970,588	91,111,502	100.00%
Fund balances - ending									
Nonspendable	1,000,000	-	-	-	-	300,000	750,000	2,050,000	2.23%
Restricted	-	-	1,952,181	-	988,690	-	2,177,461	5,118,332	5.58%
Committed	13,500,000	-	-	-	-	17,326,357	-	30,826,357	33.59%
Assigned	22,852,015	8,825,392	-	-	-	-	-	31,677,407	34.51%
Unassigned	22,107,100	-	-	-	-	-	-	22,107,100	24.09%
Total fund balances - ending	\$ 59,459,115	\$ 8,825,392	\$ 1,952,181	\$ -	\$ 988,690	\$ 17,626,357	\$ 2,927,461	\$ 91,779,196	100.00%

NEBO SCHOOL DISTRICT Enrollment Trends

School Year	Grade												Total	Growth	Growth Rate	5-Year Average Growth Rate	
	K	1	2	3	4	5	6	7	8	9	10	11					12
2021-2022 (1)	2,579	2,565	2,575	2,608	2,634	2,788	2,713	2,794	2,884	2,936	2,819	2,872	2,691	35,458	123	0.35%	1.79%
2020-2021	2,540	2,546	2,582	2,607	2,757	2,707	2,776	2,862	2,918	2,828	2,866	2,630	2,716	35,335	1,918	5.74%	2.10%
2019-2020	2,360	2,384	2,421	2,553	2,525	2,600	2,691	2,757	2,688	2,677	2,563	2,636	2,562	33,417	284	0.86%	1.22%
2018-2019	2,363	2,382	2,513	2,479	2,544	2,639	2,722	2,650	2,623	2,489	2,654	2,540	2,535	33,133	307	0.94%	1.20%
2017-2018	2,340	2,516	2,440	2,523	2,620	2,688	2,645	2,589	2,451	2,592	2,543	2,502	2,377	32,826	280	0.86%	1.52%
2016-2017	2,477	2,383	2,477	2,577	2,636	2,578	2,558	2,423	2,572	2,539	2,497	2,368	2,461	32,546	562	1.76%	1.88%
2015-2016	2,372	2,471	2,533	2,605	2,552	2,512	2,397	2,556	2,458	2,444	2,355	2,422	2,307	31,984	485	1.54%	1.95%
2014-2015	2,459	2,490	2,563	2,519	2,508	2,371	2,518	2,409	2,398	2,324	2,395	2,286	2,259	31,499	248	0.79%	2.27%
2013-2014	2,530	2,575	2,500	2,510	2,394	2,525	2,413	2,398	2,274	2,389	2,294	2,229	2,220	31,251	738	2.42%	2.65%
2012-2013	2,579	2,503	2,477	2,383	2,495	2,382	2,383	2,265	2,361	2,254	2,206	2,174	2,051	30,513	760	2.55%	2.95%



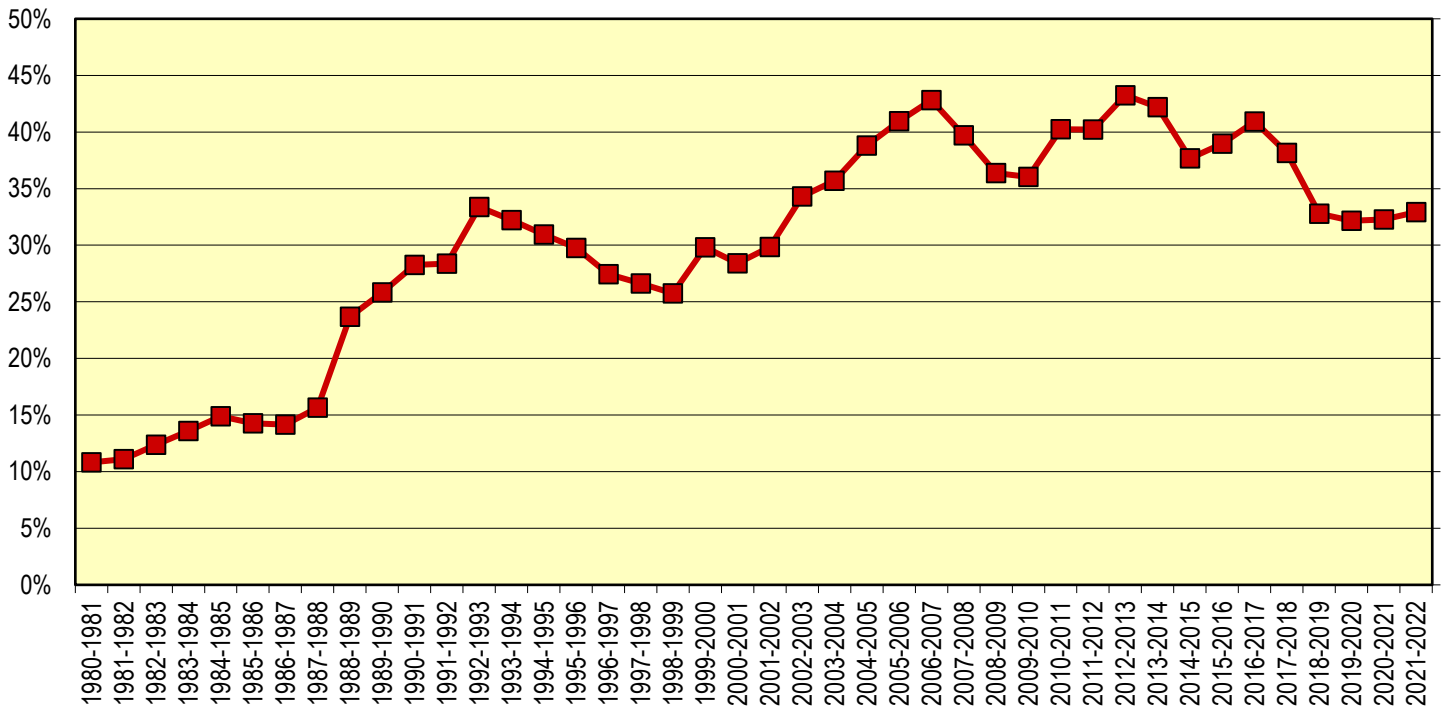
(1) Anticipated

NEBO SCHOOL DISTRICT

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

School Year	Weighted Pupil Unit (WPU)			Beginning Teacher Salary			Health and Accident Insurance Premium for Family Coverage		
	Value	Percent Increase from Prior Year	5-Year Average Increase	Value	Percent Increase from Prior Year	5-Year Average Increase	Value	Percent Increase from Prior Year	5-Year Average Increase
2021-2022	\$ 3,809	5.92%	3.93%	\$ 47,074	4.92%	7.18%	\$ 15,496	7.00%	1.86%
2020-2021	3,596	1.81%	3.26%	44,867	1.34%	7.28%	14,482	1.71%	2.60%
2019-2020	3,532	4.04%	3.77%	44,274	4.45%	7.74%	14,238	2.50%	3.68%
2018-2019	3,395	2.54%	3.42%	42,388	10.78%	6.90%	13,891	-4.88%	0.89%
2017-2018	3,311	3.99%	3.30%	38,263	10.47%	4.28%	14,604	3.00%	1.43%
2016-2017	3,184	2.98%	2.61%	34,637	5.31%	1.98%	14,179	10.63%	2.38%
2015-2016	3,092	4.04%	4.00%	32,892	3.04%	0.84%	12,817	6.59%	0.18%
2014-2015	2,972	2.52%	3.07%	31,922	1.30%	-0.06%	12,025	-9.57%	0.85%
2013-2014	2,899	2.01%	2.50%	31,512	0.00%	-0.13%	13,297	-2.44%	3.05%
2012-2013	2,842	0.92%	2.61%	31,512	0.00%	1.97%	13,630	7.58%	3.94%
2011-2012	2,816	9.27%	3.30%	31,512	-0.17%	4.27%	12,670	-0.27%	2.79%
2010-2011	2,577	0.00%	2.61%	31,567	-1.39%	5.10%	12,704	10.12%	4.67%
2009-2010	2,577	0.00%	3.62%	32,012	0.94%	5.97%	11,537	0.00%	4.11%
2008-2009	2,577	2.51%	3.97%	31,715	10.56%	5.98%	11,537	1.30%	6.49%
2007-2008	2,514	4.01%	3.58%	28,685	10.47%	3.50%	11,389	2.45%	7.20%
2006-2007	2,417	6.01%	2.84%	25,966	3.25%	1.27%	11,117	7.95%	10.53%
2005-2006	2,280	4.49%	2.73%	25,149	2.00%	1.53%	10,298	7.61%	11.04%
2004-2005	2,182	1.49%	2.96%	24,656	1.00%	2.25%	9,570	9.86%	8.97%
2003-2004	2,150	0.84%	3.19%	24,412	0.00%	2.21%	8,711	4.01%	10.80%
2002-2003	2,132	0.76%	3.81%	24,412	0.00%	2.99%	8,375	14.99%	9.61%

Family Insurance Premium as a Percentage of Beginning Teacher Salary



NEBO SCHOOL DISTRICT Tax Rate and Tax Revenue Information

TAX RATE INFORMATION:

	Actual Tax Rate 2020-2021	Certified Tax Rate 2021-2022	Preliminary Tax Rate 2021-2022	Difference Between Preliminary and Prior Year Actual	Difference Between Preliminary and Certified
Basic school levy	0.001628	Not available	0.001663	0.000035	Not available
Voted leeway levy	0.001053	Not available	0.001300	0.000247	Not available
Board local levy					
Board leeway levy	0.000400	Not available	0.000400	-	Not available
Board K-3 reading levy	0.000090	Not available	0.000121	0.000031	Not available
Transportation levy	0.000145	Not available	0.000145	-	Not available
Tort liability levy	0.000044	Not available	0.000044	-	Not available
Recreation levy	0.000179	Not available	0.000179	-	Not available
Charter School levy	0.000086	Not available	0.000095	0.000009	Not available
Other levy	0.000823	Not available	0.000707	(0.000116)	Not available
Total Board local levy	0.001767	Not available	0.001691	(0.000076)	Not available
Judgment recovery levy	-	-	-	-	-
Debt service levy	0.002776	Not available	0.002776	-	Not available
Capital projects levy	0.001525	Not available	0.001448	(0.000077)	Not available
Total	0.008749	Not available	0.008878	0.000129	Not available

PROPERTY VALUATION INFORMATION:

	Certified Tax Rate Value (CTRV)	Tax Rate Value (TRV)	Final Assessed Valuations (FAV)	Difference in CTRV and FAV	Difference in TRV and FAV
2021-2022 (estimated)	\$ 10,981,846,332	\$ 11,593,127,242	Not available	Not available	Not available
2020-2021	9,929,248,358	10,481,938,661	\$ 10,826,828,512	9.04%	3.29%
2019-2020	8,990,623,371	9,366,546,467	9,710,829,909	8.01%	3.68%
2018-2019	7,898,062,261	8,270,440,774	8,579,077,329	8.62%	3.73%
2017-2018	7,102,114,949	7,367,172,784	7,636,672,796	7.53%	3.66%
2016-2017	6,393,383,264	6,611,050,030	6,854,927,067	7.22%	3.69%
2015-2016	5,708,584,661	6,049,620,787	6,303,858,958	10.43%	4.20%
2014-2015	5,256,497,404	5,439,998,739	5,761,338,919	9.60%	5.91%
2013-2014	4,903,893,689	4,990,756,923	5,233,751,451	6.73%	4.87%
2012-2013	4,779,534,852	4,866,049,328	5,399,154,837	12.96%	10.96%

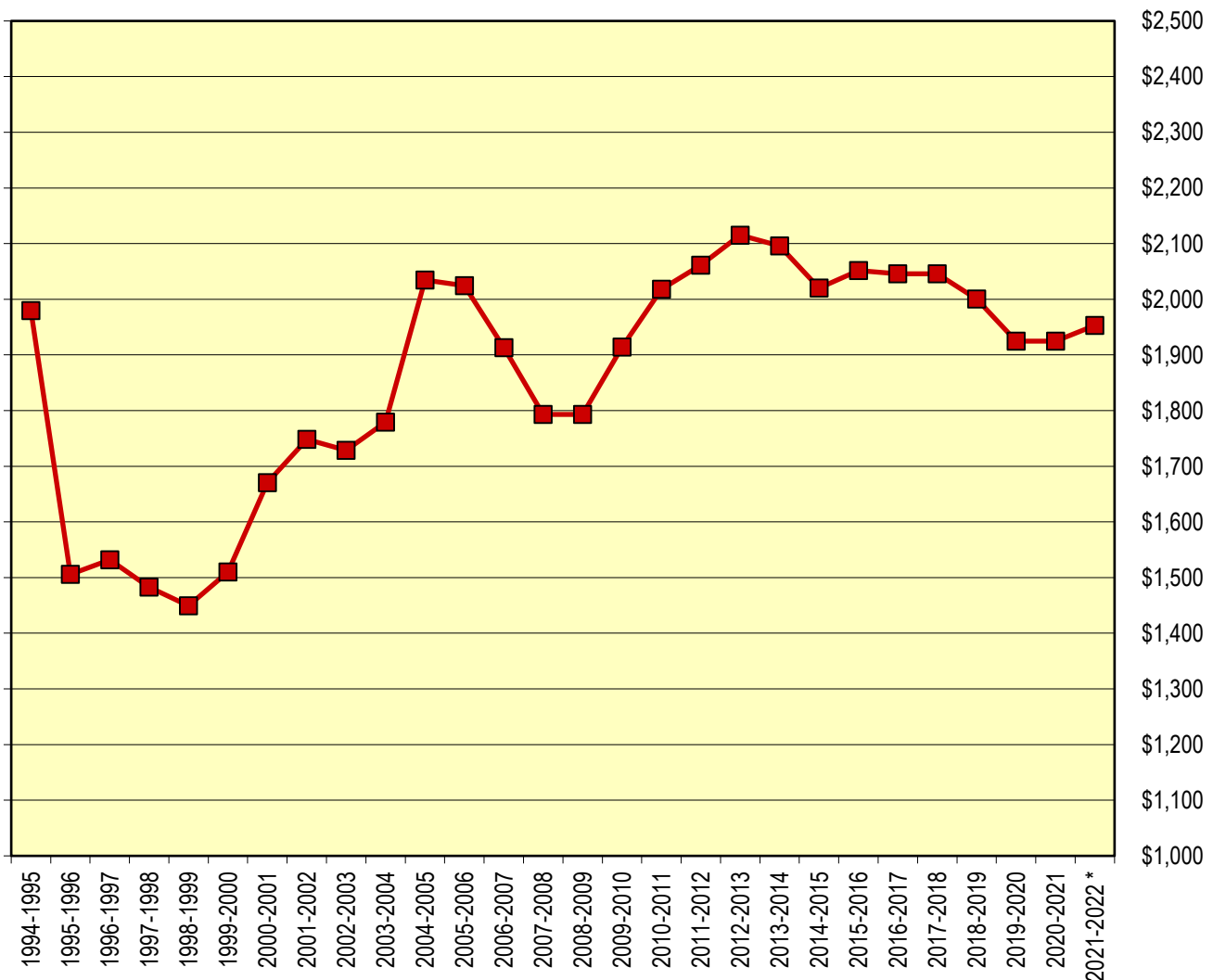
PRELIMINARY TAX REVENUES FOR 2021-2022:

	Preliminary Tax Rate	Tax Levy	Vehicle Fee in Lieu of Tax	Tax Sales and Redemptions	CRA Tax Increment	Total Tax Revenues
Basic school levy	0.001663	\$ 19,279,371	\$ 1,098,190	\$ 795,241	\$ 94,672	\$ 21,267,474
Voted leeway levy	0.001300	15,071,065	858,477	621,655	74,007	16,625,204
Board local levy						
Board leeway levy	0.000400	4,637,251	264,147	191,279	22,771	5,115,448
Board K-3 reading levy	0.000121	1,402,768	79,904	57,862	6,888	1,547,422
Transportation levy	0.000145	1,681,003	95,753	69,338	8,255	1,854,349
Tort liability levy	0.000044	510,098	29,056	21,041	2,505	562,700
Recreation levy	0.000179	2,075,170	118,206	85,597	10,190	2,289,163
Charter School levy	0.000095	1,101,347	-	-	-	1,101,347
Other levy	0.000707	8,196,341	466,879	338,085	40,248	9,041,553
Total Board local levy	0.001691	19,603,978	1,053,945	763,202	90,857	21,511,982
Judgment recovery levy	-	-	-	-	-	-
Debt service levy	0.002776	32,182,521	1,833,178	1,327,474	158,033	35,501,206
Capital projects levy	0.001448	16,786,848	956,211	692,429	82,432	18,517,920
Total	0.008878	\$ 102,923,783	\$ 5,800,000	\$ 4,200,000	\$ 500,000	\$ 113,423,786

NEBO SCHOOL DISTRICT Tax Rates and Impact on Local Taxpayers

	2015-2016	2016-2017	2017-2018	2018-2019	2019-2020	2020-2021	2021-2022 *
Tax rate	0.009326	0.009298	0.009298	0.009092	0.008749	0.008749	0.008878
Tax rate annual change	0.000143	(0.000028)	-	(0.000206)	0.000343	-	0.000129
Annual property tax (1)	\$ 2,051.72	\$ 2,045.56	\$ 2,045.56	\$ 2,000.24	\$ 1,924.78	\$ 1,924.78	\$ 1,953.16
Monthly property tax	\$ 170.98	\$ 170.46	\$ 170.46	\$ 166.69	\$ 160.40	\$ 160.40	\$ 162.76
Annual change	\$ 31.46	\$ (6.16)	\$ -	\$ (45.32)	\$ (75.46)	\$ -	\$ 28.38
Monthly change	\$ 2.62	\$ (0.51)	\$ -	\$ (3.78)	\$ (6.29)	\$ -	\$ 2.37
Percent change	1.56%	-0.30%	0.00%	-2.22%	-3.77%	0.00%	1.47%

Annual Property Tax on \$400,000 Market Value Primary Residence



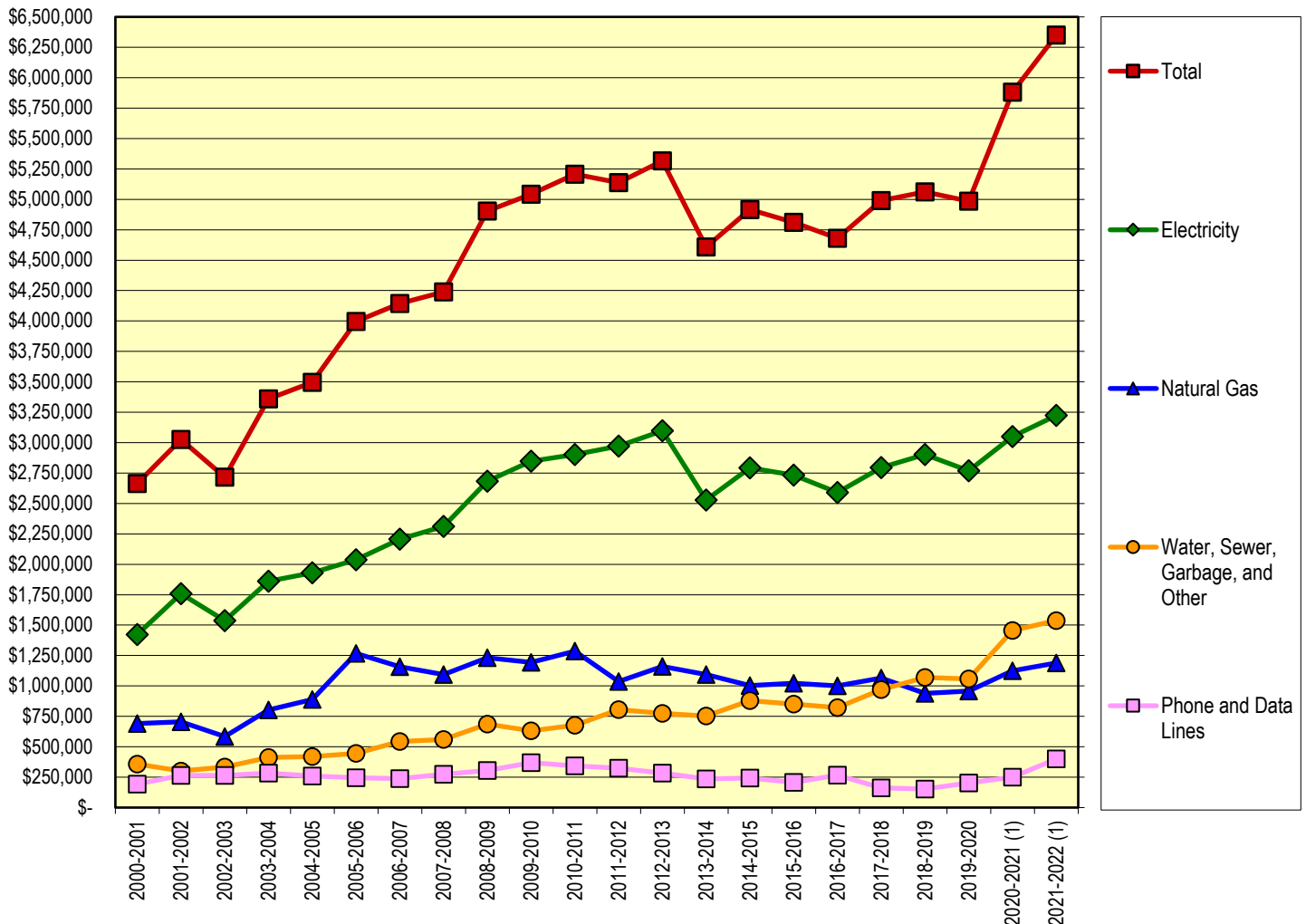
(1) Assumes taxable value of property calculated as follows:

* Preliminary

Market value of primary residence	\$ 400,000
Taxable percent of primary residence	55%
Taxable value of primary residence	<u>\$ 220,000</u>

NEBO SCHOOL DISTRICT Utility Cost Trends

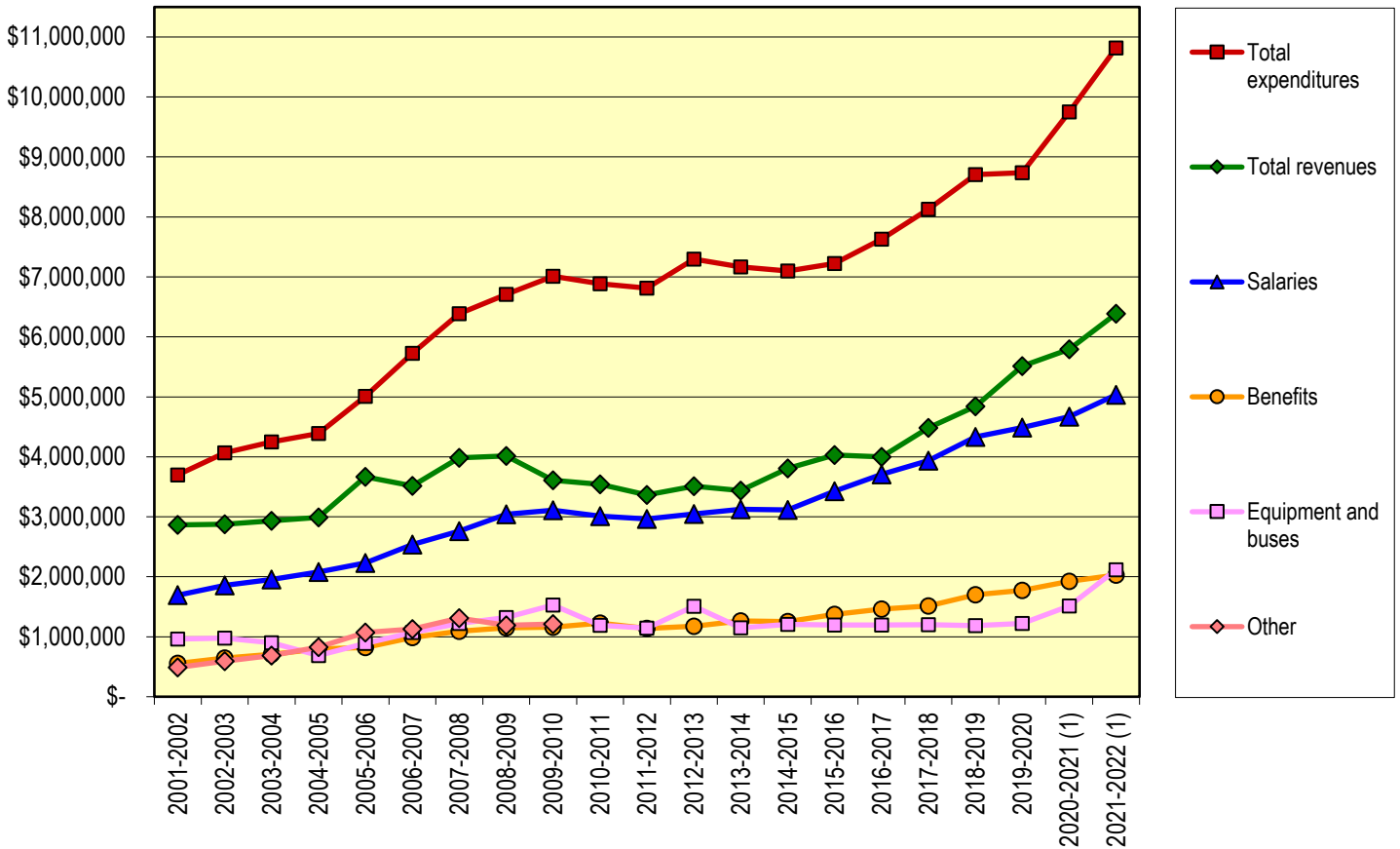
School Year	Electricity	Natural Gas	Water	Sewer, Garbage and Other	Phone Land Lines and Data Lines	Total	Percent Change from Prior Year	5-Year Average Change	Number of New Schools
2021-2022 (1)	\$ 3,223,779	\$ 1,189,098	\$ 639,470	\$ 898,430	\$ 400,000	\$ 6,350,777	8.01%	7.14%	2
2020-2021 (1)	3,050,000	1,125,000	605,000	850,000	250,000	5,880,000	17.94%	4.44%	1
2019-2020	2,768,016	958,560	416,477	641,102	201,469	4,985,624	-1.51%	0.28%	-
2018-2019	2,901,385	938,598	460,124	608,899	152,855	5,061,861	1.43%	1.97%	2
2017-2018	2,795,297	1,063,805	395,408	575,271	160,812	4,990,593	6.65%	-1.23%	-
2016-2017	2,589,078	1,000,096	318,419	504,012	267,659	4,679,264	-2.76%	-1.78%	1
2015-2016	2,732,289	1,021,901	328,760	521,165	208,153	4,812,268	-2.11%	-1.52%	1
2014-2015	2,792,295	1,002,611	330,533	547,417	243,276	4,916,132	6.67%	-0.50%	1
2013-2014	2,527,160	1,092,404	284,107	468,718	236,282	4,608,671	-13.31%	-1.20%	-
2012-2013	3,098,536	1,160,788	275,827	498,331	282,783	5,316,265	3.49%	5.08%	1
2011-2012	2,970,662	1,036,458	324,066	481,087	324,718	5,136,991	-1.34%	4.80%	1
2010-2011	2,902,239	1,285,767	244,390	431,029	343,507	5,206,932	3.25%	6.06%	-
2009-2010	2,847,151	1,194,160	219,192	412,488	370,264	5,043,255	2.85%	8.85%	1
2008-2009	2,682,266	1,230,965	284,567	400,812	305,117	4,903,727	15.68%	9.19%	1
2007-2008	2,312,144	1,093,146	216,138	342,845	274,919	4,239,192	2.32%	11.20%	1



(1) Anticipated

NEBO SCHOOL DISTRICT To-and-From School Transportation Trends

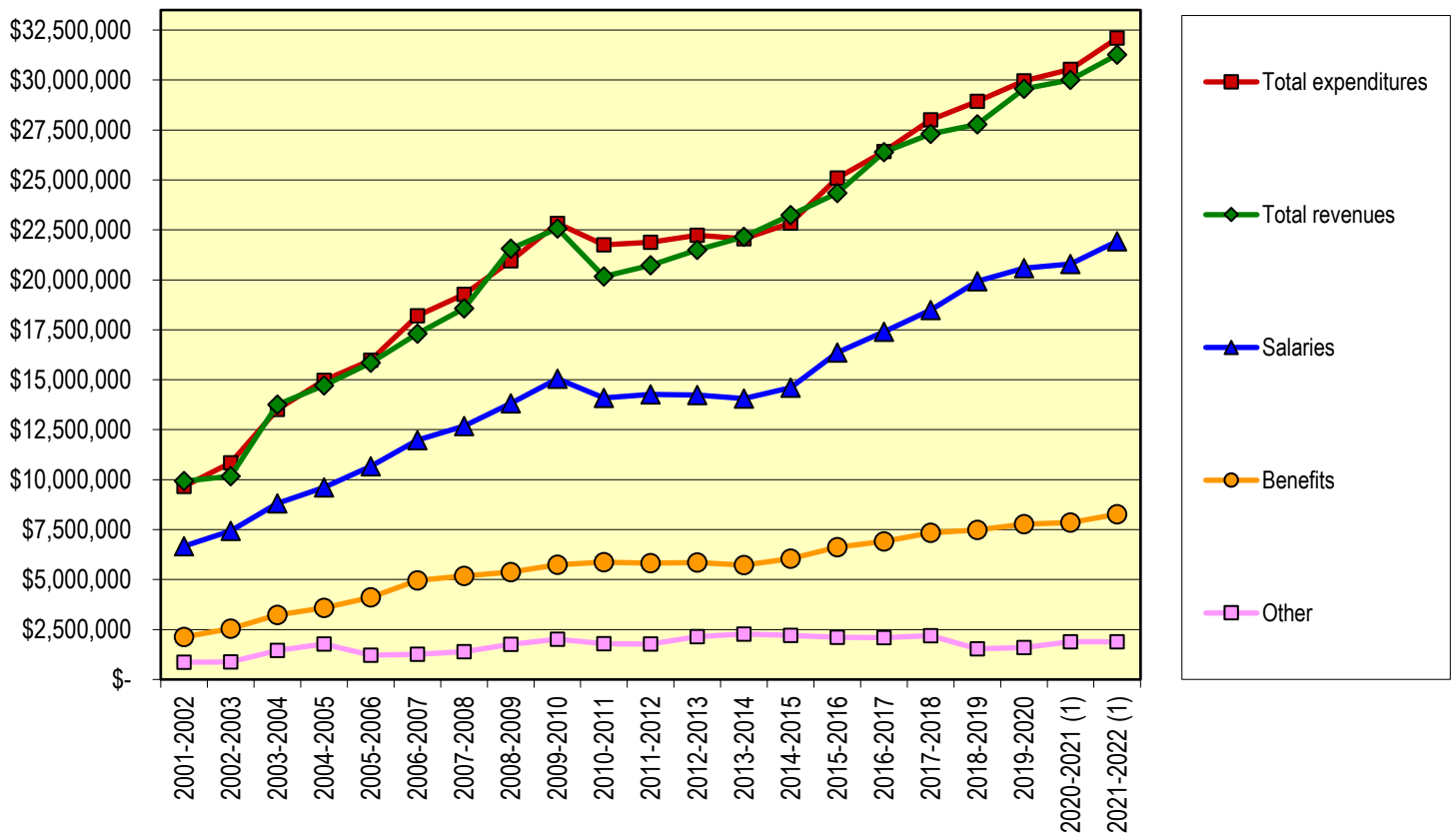
Description	2016-2017	2017-2018	2018-2019	2019-2020	2020-2021 (1)	2021-2022 (1)	5-Year Average Change
Revenues:							
Local	\$ 64,699	\$ 78,678	\$ 77,437	\$ 72,507	\$ 100,000	\$ 100,000	5174.81%
State	3,933,799	4,404,687	4,762,448	5,441,688	5,694,166	6,285,641	11.20%
Total revenues	3,998,498	4,483,365	4,839,885	5,514,195	5,794,166	6,385,641	11.69%
Expenditures:							
Salaries	3,705,944	3,937,517	4,330,164	4,489,110	4,670,795	5,034,532	9.40%
Benefits	1,458,863	1,514,819	1,700,484	1,774,473	1,926,071	2,029,357	9.62%
Purchased services	249,711	271,354	261,169	219,537	300,000	300,000	1.72%
Supplies and materials	1,018,528	1,207,768	1,227,260	1,035,610	1,340,000	1,340,000	8.03%
Equipment	12,946	9,525	15,241	15,000	15,000	15,000	5.16%
Buses	1,185,177	1,189,550	1,169,246	1,204,785	1,500,000	2,100,000	15.48%
Total expenditures	7,631,169	8,130,533	8,703,564	8,738,515	9,751,866	10,818,889	9.95%
Excess (deficiency) of revenues	\$ (3,632,671)	\$ (3,647,168)	\$ (3,863,679)	\$ (3,224,320)	\$ (3,957,700)	\$ (4,433,248)	7.76%
Percent funded by State	51.55%	54.17%	54.72%	62.27%	58.39%	58.10%	2.54%
Percent funded by State excluding buses	61.03%	63.46%	63.21%	72.23%	69.00%	72.09%	3.63%



(1) Anticipated

NEBO SCHOOL DISTRICT Special Education Trends

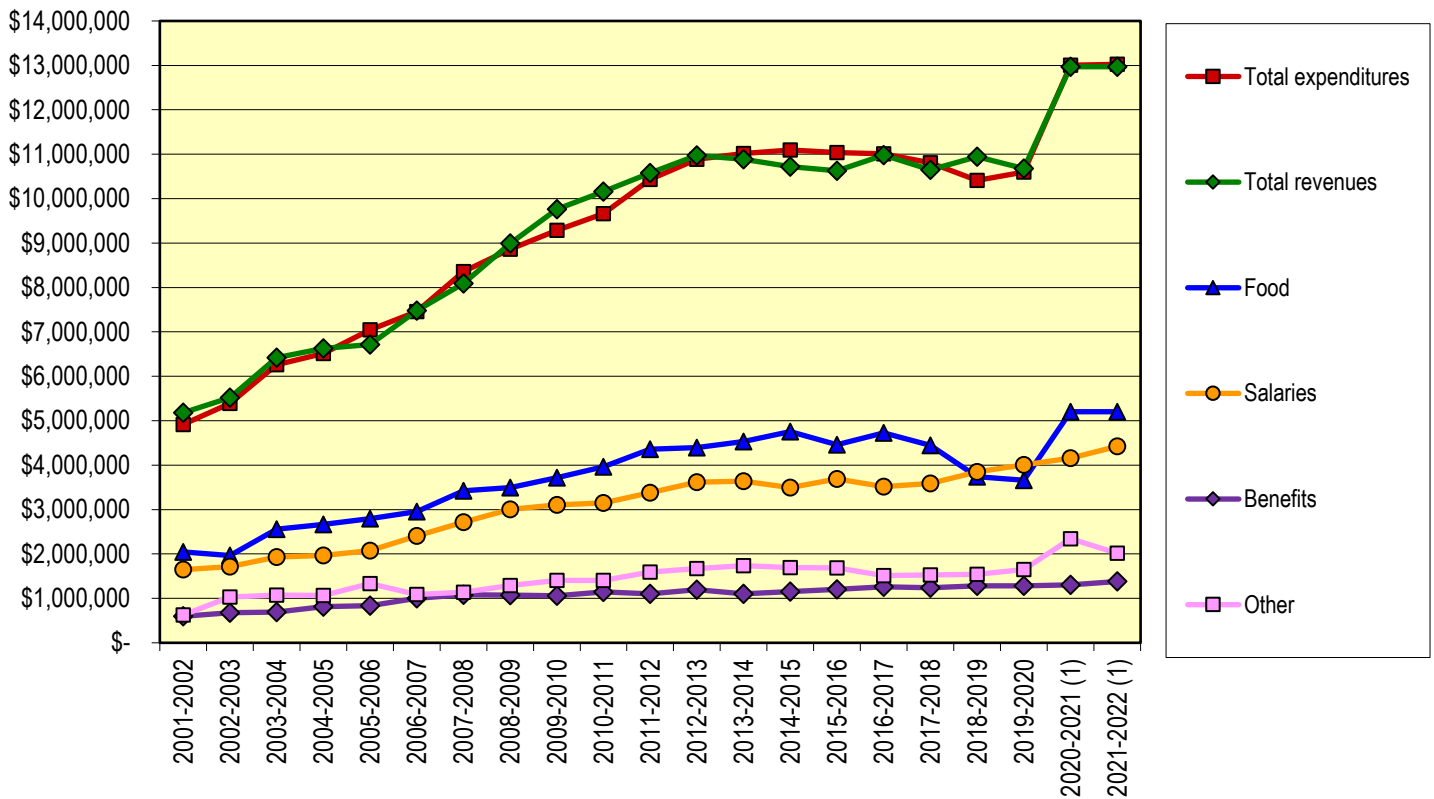
Description	2016-2017	2017-2018	2018-2019	2019-2020	2020-2021 (1)	2021-2022 (1)	5-Year Average Change
Revenues:							
Local	\$ 57,646	\$ 51,918	\$ 59,983	\$ 50,411	\$ 50,000	\$ 50,000	-2.65%
State	19,118,712	20,142,298	21,099,689	22,504,632	22,773,325	24,217,245	5.33%
Federal	7,212,776	7,100,278	6,613,818	7,008,768	7,182,192	7,000,000	-0.59%
Total revenues	26,389,134	27,294,494	27,773,490	29,563,811	30,005,517	31,267,245	3.70%
Expenditures:							
Salaries	17,406,092	18,485,468	19,924,535	20,582,214	20,791,509	21,933,292	5.20%
Benefits	6,913,934	7,339,484	7,482,490	7,769,593	7,855,083	8,269,861	3.92%
Purchased services	1,416,068	1,703,239	1,046,577	1,037,878	1,287,638	1,283,732	-1.87%
Supplies and materials	423,632	277,382	301,202	365,819	312,500	312,500	-5.25%
Equipment	123,961	79,046	73,375	66,666	165,000	165,000	6.62%
Other	130,316	124,289	110,177	134,353	127,852	128,500	-0.28%
Total expenditures	26,414,003	28,008,908	28,938,356	29,956,523	30,539,582	32,092,885	4.30%
Excess (deficiency) of revenues	\$ (24,869)	\$ (714,414)	\$ (1,164,866)	\$ (392,712)	\$ (534,065)	\$ (825,640)	643.99%
Number of students served	4,684	4,882	4,937	4,934	4,595	Not available	Not available
Percent of District enrollment	14.39%	14.87%	14.90%	14.76%	13.00%	Not available	Not available
Expenditures per student	\$ 5,639	\$ 5,737	\$ 5,862	\$ 6,071	\$ 6,646	Not available	Not available



(1) Anticipated

NEBO SCHOOL DISTRICT Child Nutrition Trends

Description	2016-2017	2017-2018	2018-2019	2019-2020	2020-2021 (1)	2021-2022 (1)	5-Year Average Change
Revenues:							
Local	\$ 3,059,743	\$ 3,059,782	\$ 3,149,455	\$ 2,576,412	\$ 385,000	\$ 385,000	-17.48%
State	1,865,164	1,837,520	2,051,950	1,965,376	2,050,000	2,050,000	1.98%
Federal	6,053,826	5,751,562	5,743,647	6,131,944	10,535,000	10,535,000	14.80%
Total revenues	10,978,733	10,648,864	10,945,052	10,673,732	12,970,000	12,970,000	3.63%
Expenditures:							
Salaries	3,518,110	3,591,617	3,845,197	4,003,848	4,155,624	4,422,848	5.14%
Benefits	1,258,175	1,240,478	1,283,037	1,285,594	1,306,299	1,380,279	1.94%
Purchased services	328,769	311,702	342,648	342,795	517,000	542,000	12.97%
Supplies and materials	452,975	433,783	457,084	424,667	620,000	620,000	7.37%
Food	4,723,463	4,448,032	3,738,611	3,658,301	5,202,500	5,202,500	2.03%
Equipment	1,629	88,404	65,252	90,191	505,000	155,000	1883.01%
Other	726,682	690,862	675,439	793,099	700,500	700,500	-0.72%
Total expenditures	11,009,803	10,804,878	10,407,268	10,598,495	13,006,923	13,023,127	3.66%
Excess (deficiency) of revenues	\$ (31,070)	\$ (156,014)	\$ 537,784	\$ 75,237	\$ (36,923)	\$ (53,127)	14.20%
Number of meals served	3,009,257	2,922,341	2,857,104	2,700,312	Not available	Not available	Not available
Daily lunch participation	41.52%	40.10%	39.46%	33.69%	Not available	Not available	Not available
Free and reduced percentage	35.24%	32.10%	31.29%	29.22%	Not available	Not available	Not available



(1) Anticipated

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SECTION: J - Students
POLICY TITLE: Student Enrollment and School Transfer
FILE NO.: JECB
DATED: ~~May 9, 2018~~ [July 14, 2021](#)

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1. PURPOSE AND PHILOSOPHY

The Board of Education of Nebo School District desires to establish student enrollment and school transfer procedures in accordance with Utah law to provide legally compliant, consistent, and equitable practices among all the schools in Nebo School District.

2. DEFINITIONS

- 2.1. **“Adjusted Capacity”** is the total number of students who can be enrolled in a school if the class size is at least equal to the district’s average class size for the corresponding grade in an elementary school and a similar class in a secondary school. Adjusted Capacity for each school is established by the Board of Education.
- 2.2. **“Administrative Transfer”** occurs when a student is moved from their resident school to a nonresident school at the sole discretion of the district. Administrative Transfers are utilized under special and unique circumstances to address the critical educational needs of a student. An Administrative Transfer shall be approved by the resident and nonresident school administrators and the respective Director of Elementary Education, Secondary Education, or Special Education. An Administrative Transfer may also be initiated and completed by the respective Director of Elementary Education, Secondary Education, or Special Education. An Administrative Transfer may occur when the district determines a student would be better served by being transferred to another school or program within the district for any of the following reasons: (a) student discipline; (b) providing appropriate educational services for “at-risk” students, special education students, and Section 504 students; or (c) any other reason deemed to be in the best interest of the student and/or the district.
- 2.3. **“Custodial parent(s)”** or **“parent(s)”** means the natural or adoptive father and/or mother of a minor student who has the right under Utah law and/or an applicable court order to make enrollment decisions for the student, as more fully set forth in Section 3 below.
- 2.4. **“Custody”** is defined in Section 3 below.
- 2.5. **“Early Enrollment”** is the period of time when an application may be submitted to the district requesting admission to a school that is not a student’s resident school for the next school year. Utah State Board of Education Standard Open Enrollment Applications for Early

Enrollment are accepted beginning December 1st through the third Friday in February for admission for the next school year.

- 2.6.** The “**emotional or physical safety**” of a student is defined for purposes of Section 6.14 as special and unique emotional or physical safety concerns that affect the critical academic needs of a student. Generally, such safety concerns only exist when the student’s critical academic needs cannot be adequately addressed at the resident school after interventions have proven to be unsuccessful. Emotional or physical safety concerns do not satisfy the requirements of Section 6.14 if such safety concerns are merely anticipated or based solely upon speculation. Evidence of such emotional or physical safety concerns should be based upon documentation or other evidence provided by the student’s school, the custodial parent(s) / legal guardian(s), and/or medical professionals. Meetings with school personnel, parent(s) / legal guardian(s), and other individuals who have specific knowledge of the facts and circumstances of the safety concerns may be held in order to gather more information. Some examples of reasons that generally do not warrant the transfer to a closed school under emotional and physical safety under Section 6.14 include, but are not limited to: (a) the student desires to attend the same school with certain friends; (b) teacher preference; (c) program choice; and (d) athletic participation.
- 2.7.** “**Employee**” is defined for purposes of Sections 6.7 and 6.14 as an individual who is currently employed by the district at the requested transfer school AND:
- 2.7.1.** the individual is an administrative or certified employee who is employed as a 0.5 or more Full Time Equivalent (FTE) ; OR
 - 2.7.2.** the individual is a classified employee who is employed to work twenty (20) hours or more per week ; OR
 - 2.7.3.** the individual is a certified or classified employee who has been employed at the requested transfer school for the past five (5) consecutive years or since the inception of the school; OR
 - 2.7.4.** the individual is a head varsity coach or head advisor of a Utah High School Activities Association (UHSAA) sponsored team or group; OR
 - 2.7.5.** the individual is an assistant varsity coach or assistant advisor of a UHSAA sponsored team or group who: (i) has been employed in that same position at the requested transfer school for the past five (5) consecutive years or since the inception of the school; and (ii) has been paid a district approved stipend for that position; OR
 - 2.7.6.** the individual is a head advisor/director of cheerleading, orchestra, band, or choir; OR
 - 2.7.7.** the individual is an assistant advisor/director of cheerleading, orchestra, band, or choir who: (i) has been employed in that same position at the requested transfer school for the past five (5) consecutive years or since the inception of the school; and (ii) has been paid a district approved stipend for that position.
- 2.8.** “**Exigent circumstances**” generally means circumstances beyond the control of an individual(s).
- 2.9.** [“Health care facility” means the same as that term is defined in Utah Code Ann. § 26-21-2.](#)
- 2.10.** [“Human services program” means the same as that term is defined in Utah Code Ann. § 62A-2-101.](#)

2.9.2.11. “Late Enrollment” is the period of time when an application may be submitted to the district requesting admission to a school that is not a student’s resident school for the next or current school year. Utah State Board of Education Standard Open Enrollment Applications for Late Enrollment are submitted after the third Friday in February for admission for the next school year, or for admission for the current school year.

2.40.2.12. “Legal guardian(s)” means a person or persons who has been appointed by the court and vested with legal custody rights and responsibilities to manage the affairs of a minor student.

2.44.2.13. “Maximum Capacity” is the total number of students who can be enrolled in a school if each of the classrooms were to have an enrollment at least equal to the district’s average class size for the corresponding grade in an elementary school and a similar class in a secondary school. Maximum Capacity for each school is established by the Board of Education.

2.42.2.14. “Minor student” is defined as a child who has reached the age of six (6) years but has not reached the age of eighteen (18) years, but does not include an emancipated minor.

2.43.2.15. “Nonresident student” is a student who lives outside the boundaries of their assigned school attendance area.

2.44.2.16. “Open Enrollment” refers to those enrollment procedures prescribed by [UTAH CODE ANN. § 53G-6-301 et seq.](#), [UTAH ADMIN. CODE R277-437](#), and Section 6 of this policy.

2.45.2.17. “Open Enrollment Threshold” is the maximum number of students to be enrolled in a school during Early Enrollment and Late Enrollment which is determined as follows:

2.15.1.2.17.1. Early Enrollment Threshold is the projected enrollment that is the greater of ninety percent (90%) of the “Maximum Capacity”; or “Maximum Capacity” minus forty (40) students.

2.15.2.2.17.2. Late Enrollment Threshold is the actual school enrollment that is the greater of ninety percent (90%) of “Adjusted Capacity”; or “Adjusted Capacity” minus forty (40) students.

2.46.2.18. “Power of Attorney” is a legal instrument, signed and notarized by an individual(s) who has legal custody of a minor student, that designates a responsible adult as the student’s custodian and grants the designated adult authority to take any appropriate action on behalf of the student, including authorization of education and medical services. A “Power of Attorney” does not confer legal guardianship (see [UTAH CODE ANN. § 53G-6-302\(5\)](#)). Both the granting party and the designated adult shall agree to: (a) assume responsibility for any fees or other charges relating to the student’s education; AND (b) if eligible for fee waivers, provide the district with all financial information requested by the district for purposes of determining eligibility for fee waivers (see [UTAH CODE ANN. § 53G-6-302\(3\)](#)).

2.17.2.19. “Responsible adult” is defined as an individual twenty-one (21) years of age or older who is willing and able to provide reasonably adequate food, clothing, shelter, and supervision for a minor student (see [UTAH CODE ANN. § 53G-6-303\(1\)](#)).

2.48.2.20. A “sibling” of a student seeking enrollment under Section 6.14 and for ninth grade participation in high school activities under Section 6.7 is defined as follows:

2.18.1.2.20.1. a brother or sister who is currently enrolled in and has attended the requested transfer school for at least one full term during the previous school year; AND

2.20.2. both the sibling and the student seeking enrollment are currently in good standing in regards to their academics, attendance, and behavior.

2.21. “Supervision” and “supervise” is defined in UTAH CODE ANN. § 53G-6-302 and means a minor child is receiving services from a state agency, local mental health authority, or substance abuse authority with active involvement or oversight; and engaged in a human services program that is properly licensed or certified and has provided the school district receiving the minor child with an education plan that complies with the requirements of UTAH CODE ANN. § 62A-2-108.1.

~~2.19.~~2.22. “USBE” means the Utah State Board of Education.

3. CUSTODY

3.1. Parents generally have custody rights over their minor students. Custody includes physical custody and legal custody. Physical custody refers to the number of nights a child spends at each parent’s home, and legal custody means the right to make important decisions about the child. In cases of divorce, Utah recognizes several custody arrangements, including sole legal and sole physical, joint legal and joint physical, joint legal and sole physical, and split custody. The divorce decree or other order of the court typically sets forth the custody arrangement for the minor children and may need to be consulted to determine the rights of ~~divorced~~each parents when disagreements related to enrollment arise between them.

3.1.1. Utah law requires a divorce decree or other order granting joint legal or joint physical custody to include a parenting plan that sets forth the decision-making authority of each parent regarding the child’s education. The parenting plan includes an education plan that designates (1) the home residence of the child for purposes of identifying the school in which the child will be enrolled, (2) the parent that has authority to make education decisions for the child if the parents cannot agree, and (3) whether one or both parents may have access to the child during school and authority to check the child out of school. When parents disagree on enrollment decisions for their child, the education plan should be consulted and followed.

3.1.2. Unless otherwise set forth by court order, in cases where parents disagree on enrollment decisions of their child and no education plan is provided to the district, the parent having the child the majority of the time as set forth by court order is designated the custodial parent for purposes of enrollment.

3.2. In certain situations where parental rights have been terminated or suspended ~~by circumstances or prior court order~~, a court may appoint a legal guardian(s) in the best interests of the minor student. In that event, the legal guardian(s) is given the custody rights over the minor student.

3.3. In limited situations as specifically provided by Utah law and this policy, a person who has legal custody over a minor student may issue a Power of Attorney to a responsible adult. In that event, the responsible adult is given the custody rights over the minor student.

4. ~~STUDENT ENROLLMENT~~ RESIDENT STUDENTS

4.1. The district may not deny enrollment to a resident student except as permitted by law or other district policy.

4.2. ~~provides that~~In general, the school district of residence of a minor student is ~~where~~ the district in which the student’s custodial parent or legal guardian resides, subject to the exceptions described in this section. UTAH CODE ANN. § 53G-6-302(2). Accordingly, a student who lives with ~~his/her~~ the student’s custodial parent(s) or legal guardian(s) ~~and resides~~ within the geographical boundaries of Nebo School District is considered a resident ~~of the district for school enrollment.~~

~~A minor student must be enrolled in the district as a resident if the student lives in the district with his/her custodial parent(s) or legal guardian(s).~~

~~4.1.4.3. A student is also considered a resident of the district under the following conditions. A resident student is to be enrolled in the particular school/program in which boundaries he/she resides or is assigned by the district, unless an intra-district school transfer is approved as provided in Section 5 below. However, there are certain circumstances wherein a minor student may be enrolled in Nebo School District even though the student does not reside with his/her custodial parent(s) or legal guardian(s). These particular circumstances are described in Paragraphs 4.1 and 4.2 below.~~

4.2.4.4. Custodial Parent(s) / Legal Guardian(s) of a Minor Student Lives out of Nebo School District but within the State of Utah:

~~4.2.1.4.4.1.~~ A minor student ~~must be enrolled in the district as~~ is a resident if the student lives in the district and is in custody of or supervised by a Utah State agency (i.e., foster parents), local mental health authority, or substance abuse authority. Documentation of the custody or supervision ~~by the Utah State agency shall~~ must be provided to and approved by the Coordinator of School Services or his/her designee(s).

~~4.2.2.4.4.2.~~ A minor student ~~must be enrolled in the district as~~ is a resident if the student lives in the district and is supervised by an approved child placement agency (i.e., proctor parents). The agency must be licensed by the State of Utah and satisfy all education and support coordination requirements. The agency shall pay all student fees, deposits, or other charges in accordance with Utah law and district policy (See UTAH CODE ANN. §§ 62A-2-108.1 and 62A-4a-606). Documentation of the supervision by the agency shall be provided to and approved by the Coordinator of School Services or his/her designee(s).

4.4.3. A minor student ~~must be enrolled in the district as~~ is a resident if the student lives in the district with a responsible adult resident of the district if a determination has been made by the Coordinator of School Services or his/her designee(s) in accordance with rules made by the ~~State Board of Education~~ USBE that all of the following criteria are satisfied:

4.4.3.1. ~~(a)~~ the student's physical, mental, moral, or emotional health is best served;

4.4.3.2. ~~(b)~~ exigent circumstances exist that cannot be appropriately addressed under the Open Enrollment procedures set forth in Section 6 below (see UTAH CODE ANN. § 53G-6-401, et seq. and UTAH ADMIN. CODE R277-437); ~~AND~~

4.4.3.3. ~~(c)~~ the enrollment of the student does not violate any other law or rule of the Utah State Board of Education; ~~AND~~.

~~4.2.2.1.4.4.3.4.~~ Enrollment of the minor student under this paragraph requires the responsible adult resident ~~to be~~ is issued a Durable Power of Attorney by the individual(s) who has legal custody of the minor student granting the responsible adult full authority to take any appropriate action, including authorization for educational or medical services, in the interests of the child.

4.4.4. A minor student ~~must be enrolled in the district as~~ is a resident if the student lives in the district while ~~the student is~~ receiving services from a health care facility or human services program, as defined by Utah law, if a determination has been made by the Coordinator of School Services or his/her designee(s) in accordance with rules made by the ~~State Board of Education~~ USBE that all of the following criteria are satisfied:

~~4.4.4.1.~~ (a) the student’s physical, mental, moral, or emotional health is best served;

~~4.4.4.2.~~ (b) exigent circumstances exist that cannot be appropriately addressed under the Open Enrollment procedures set forth in Section 6 below (see [UTAH CODE ANN. § 53G-6-401](#), et seq. and [UTAH ADMIN. CODE R277-437](#));
AND

~~4.2.2.2.4.4.4.3.~~ (c) the enrollment of the student does not violate any other law or [USB E](#) rule ~~of the Utah State Board of Education~~.

~~4.2.3.~~ A minor student may be enrolled in the district as a resident if the student lives in the district with a responsible adult resident of the district under the Open Enrollment procedures described in Section 6 below. All Open Enrollment applications are processed and approved by the Coordinator of School Services or his/her designee(s). Enrollment of the minor student under this paragraph requires the responsible adult resident to be issued an appropriate Power of Attorney by the individual(s) who has legal custody of the minor student.

~~4.2.4.4.4.5.~~ A minor student ~~must be enrolled in the district as is~~ a resident if the student lives in the district and is [married or has been determined to be an “emancipated” minor](#) either by: ~~(a) marriage; (b) a court of law order; OR (c) a determination~~ by an ~~authorized~~ state administrative agency [authorized to make that determination](#).

~~4.2.5.4.4.6.~~ A minor student ~~must~~ be enrolled in the district as a resident if the student lives in the district and is deemed “homeless” under the [Stewart B. McKinney Homeless Assistance Act, 42 U.S.C. § 11431](#) (see also [Nebo School District Policy JECC, Students in Homeless Situations](#), and [UTAH ADMIN. CODE R277-616](#)). All “homeless” determinations shall be approved by the Coordinator of School Services or his/her designee(s).

4.3.4.5. Custodial Parent(s) of a Minor Student Lives outside the State of Utah:

~~4.3.1.~~ A minor student ~~must be enrolled in the district as a resident if the student lives in the district with his/her legal guardian(s). Tuition will be charged only if provided for in a court order.~~

~~4.5.1.~~ A minor student ~~may be enrolled in the district as~~ [may be](#) a resident if the student lives in the district with a responsible adult [who is a resident of the district and is the child’s noncustodial parent, grandparent, brother, sister, uncle, or aunt](#), and a determination has been made by the Coordinator of School Services, or his/her designee(s), that all of the following criteria are satisfied:

~~4.5.1.1.~~ ~~(a) the individual with whom the student lives is considered a responsible adult as defined in Section 2.17;~~ [the student’s presence in the district is not for the primary purpose of attending school;](#)

~~4.5.1.2.~~ ~~(b) the responsible adult is given authority by a Durable Power of Attorney by the individual(s) who has legal custody of the minor student;~~

~~4.5.1.3.~~ ~~(c) the student’s physical, mental, moral, or emotional health is best served;~~

~~4.5.1.4.~~ ~~(d) the student is prepared to abide by district and school policies and rules, and an appropriate “Provisional Enrollment Contract” is executed;~~
AND

~~4.3.1.1.4.5.1.5.~~ ~~(e) tuition is paid.~~

~~4.3.2.4.5.2.~~ A minor student ~~must be enrolled in the district as is~~ a resident if the student lives in the district with a responsible adult and a determination has been made by the Coordinator of School Services, or his/her designee(s), that all of the following criteria are satisfied:

~~4.3.2.1.4.5.2.1.~~ The student and the student’s custodial parent or guardian previously lived within the geographical boundaries of the district, the student was enrolled in and attending a district school, and the student’s custodial parent or guardian has moved from Utah but left the student living within the district’s geographical boundaries without unenrolling the student from a district school;

~~4.3.2.2.4.5.2.2.~~ The student’s parent or guardian has executed a Durable Power of Attorney that delegates powers regarding care, custody, property, and schooling to a responsible adult with whom the student resides;

~~4.3.2.3.~~ ~~The individual with whom the student lives is considered a responsible adult as defined in Section 2.17;~~

~~4.3.2.4.4.5.2.3.~~ The responsible adult with whom the student resides is a resident of the district;

~~4.3.2.5.4.5.2.4.~~ The student’s physical, mental, moral, or emotional health is best served by considering the student to be a resident for school purposes;

~~4.3.2.6.4.5.2.5.~~ The student is prepared to abide by district and school policies and rules, and an appropriate “Provisional Enrollment Contract” is executed; AND

~~4.3.2.7.4.5.2.6.~~ The student’s attendance in the school will not be detrimental to the school or district.

~~4.3.3.4.5.3.~~ A minor student ~~must be enrolled in the district as is~~ a resident if the student lives in the district and is married or has been determined to be an “emancipated” minor either by: (a) marriage; (b) a court of law or order; OR (c) a determination by an authorized a state administrative agency authorized to make that determination.

~~4.3.4.4.5.4.~~ A minor student must be enrolled in the district as a resident if the student lives in the district and is deemed “homeless” under the Stewart B. McKinney Homeless Assistance Act, 42 U.S.C. § 11431 (see also Nebo School District Policy JECC, Students in Homeless Situations, and UTAH ADMIN. CODE R277-616. All “homeless” determinations shall be approved by the Coordinator of School Services or his/her designee(s).

~~4.3.5.4.5.5.~~ A minor student ~~may be enrolled in the district as~~ may be a resident if the student lives in the district and is supervised by a Utah State agency under ~~an the~~ Interstate Compact on the Placement of Children, effectuated through the Utah State Department of Human Services and an analogous agency in another state. Utah Code Ann. § 62A-4a-701. Tuition must be paid unless the Utah State agency has assumed all financial responsibility for the student (see UTAH CODE ANN. §§ 62A-2-108.1 and 62A-4a-606). Students to be enrolled under this provision shall be approved by the Coordinator of School Services or his/her designee(s).

~~4.3.6.4.5.6.~~ A minor student may be enrolled in the district as a resident if the student lives in the district and is an approved foreign exchange student by the Utah State Board of Education (i.e., J-1 Visa students). Tuition must be paid unless the foreign exchange program and student satisfy the requirements of UTAH CODE ANN. § 56G-53G-6-707 and UTAH ADMIN. CODE R277-615612. Students to be enrolled under this paragraph

shall be approved by the Coordinator of School Services or his/her designee(s). Enrollment of the minor student under this provision requires the responsible adult resident to be issued an appropriate Power of Attorney by the individual(s) who has legal custody of the minor student.

~~4.3.7.~~4.5.7. A minor student may be enrolled in the district as a resident if the student lives in the district and is an approved foreign student (i.e., F-1 Visa students). Tuition must be paid. Students to be enrolled under this paragraph shall be approved by the Coordinator of School Services or his/her designee(s). Enrollment of the minor student under this provision requires the responsible adult resident to be issued an appropriate Power of Attorney by the individual(s) who has legal custody of the minor student.

4.4.4.6. Transfer of Military Students through the Interstate Compact

~~4.4.1.~~4.6.1. The Coordinator of School Services shall assist in the transfer and enrollment of students whose parents are active duty members of the uniformed services in accordance with Utah law -- the *Interstate Compact on Educational Opportunity for Military Children* (the “Interstate Compact”), [UTAH CODE ANN. § 53E-3-901 et seq.](#), and the rules and procedures promulgated by the “Interstate Commission on Educational Opportunity for Military Children,” which purpose is to remove barriers to educational success imposed on children of military families because of frequent moves and deployment of their parents by:

~~4.4.1.1.~~4.6.1.1. Facilitating the timely enrollment of children of military families and ensuring that they are not placed at a disadvantage due to difficulty in the transfer of education records from the previous school district or variations in entrance or age requirements.

~~4.4.1.2.~~4.6.1.2. Facilitating the student placement process to accommodate variations between Nebo School District’s requirements and the previous school district’s requirements related to minimum school age, attendance, scheduling, sequencing, grading, course content, and assessment.

~~4.4.1.3.~~4.6.1.3. Facilitating the qualification and eligibility for participation in educational programs, and in extracurricular, academic, athletic, and social activities.

~~4.4.1.4.~~4.6.1.4. Facilitating the on-time graduation of children of military families.

~~4.4.1.5.~~4.6.1.5. Providing for the uniform collection and sharing of information between and among member states, schools, and military families under the Interstate Compact.

4.6.1.6. Promoting flexibility and cooperation between the educational system, parents, and the student in order to achieve educational success for the student.

4.6.2. The district may not charge tuition to a transitioning military child placed in the care of a non-custodial parent or other person standing in loco parentis.

4.6.3. A transitioning military child, placed in the care of a non-custodial parent or other person standing in loco parentis, may continue to attend the school in which the student was enrolled while residing with the custodial parent.

4.6.4. Provisional Enrollment.

4.6.4.1. An eligible student under this subsection is a student who is a dependent child of a member of the uniformed services who is:

4.6.4.1.1. Relocating to the state and does not reside in the state during the district's enrollment period; or

4.6.4.1.2. relocating out of the state during the school year.

4.6.4.2. Provisional enrollment under this subsection means enrollment in the district by an eligible student

4.6.4.2.1. Before the eligible student relocates to the state, or

4.6.4.2.2. after the eligible student's parent relocates out of the state, but before the eligible student relocates out of the state.

4.6.4.3. The district shall allow an eligible student to:

4.6.4.3.1. Provisionally enroll in a district school at the same time and in the same manner as individuals who reside in the state, or

4.6.4.3.2. Provisionally enroll in the district's virtual education options in the same manner as an individual residing in the state.

~~4.4.1.6.~~4.6.4.4. The district may not require proof of residency from an eligible student at the time the eligible student applies to enroll in the district. Instead, the district shall require proof of residency within 10 days after the eligible student's first day of residence in the state.

5. ~~SCHOOL TRANSFERS~~ AND PROGRAM ENROLLMENT

5.1. Except as provided in this section, an enrolled resident student must be enrolled in the school in which boundaries the student is a resident according to section 4.

5.2. Notwithstanding paragraph 5.1, the district may assign a student to attend a school or program other than that in which the student is a resident.

~~5.1.~~5.3. In an effort to retain the benefits of neighborhood schools, to maintain strong school and community loyalty, and to promote stability and predictability of student enrollment numbers, it is strongly preferred that students in the district enroll in and attend the schools in the boundaries in which they reside. Notwithstanding this preference, students may attend another school within the district through the Open Enrollment procedures or through an Administrative Transfer. In addition, students who have been enrolled in and attending a school other than their boundary school may return to their boundary school by following the procedures in this section.

~~5.2.~~5.4. Students Returning to District Boundary School After Completion of Any Grade

Level: Students who have been or are currently enrolled in and attending a charter school, a private school, a school outside of the district, or a non-boundary school within the district, and who will complete a grade level at that particular school, may enroll in their boundary elementary school, junior high school, or high school, as applicable, for the upcoming school year in accordance with the same enrollment and registration procedures, forms, and timelines established for district students attending their boundary schools. Enrollment and registration information should be submitted as soon as possible, but no later than the first day of school.

~~5.3.~~5.5. Students Returning to District Boundary School During the Current School Year:

Students who are currently enrolled in and attending a charter school, a home school, a private

school, a school outside of the district, or a non-boundary district school, and who wish to return and enroll in their boundary school may do so in accordance with the conditions set forth below:

5.4-5.6. Elementary and Secondary School: An elementary or secondary student may return and enroll in their boundary school only within the first two (2) weeks of each term by: (a) providing notice to and properly unenrolling the student from the non-boundary school; (b) providing the boundary school with the student’s educational records from the previous non-boundary school; (c) completing the applicable enrollment and registration forms at the boundary school; (d) providing any required documentation and information to the boundary school; and (e) obtaining authorization and approval from the boundary school confirming that there are no current academic, attendance, or behavioral issues or concerns that need to be specifically addressed prior to enrollment.

5.5-5.7. Open Enrollment: The Open Enrollment option is available to in-district and out-of-district students whose custodial parent(s) or legal guardian(s) live in the State of Utah. Open Enrollment allows a student to enroll in and attend a school in Nebo School District other than the school in which boundaries he/she resides. The terms and conditions of the Open Enrollment option are set forth in [UTAH CODE ANN. § 53G-6-302401, et seq.](#) and [UTAH ADMIN. CODE R277-437](#) (see Section 6 below).

5.6-5.8. Administrative Transfer: The district may, in its sole discretion, transfer a student to a nonresident school for special and unique circumstances to address the critical academic needs of a student. Administrative Transfers are generally done in situations when the student’s specific academic needs cannot be adequately addressed at the resident school. Some examples of reasons that generally do not warrant an Administrative Transfer include, but are not limited to: (a) the student desires to attend the same school with certain friends; (b) teacher preference; (c) program choice; and (d) athletic participation. Administrative Transfers may be granted for any of the following reasons: (a) student discipline; (b) providing appropriate educational services for “at-risk” students, special education students, and Section 504 students; or (c) any other reason deemed to be in the best interest of the student and/or the district.

5.6-1-5.8.1. Administrative Transfers are reserved only for students who are residents of the district. The principal of the receiving school shall consult with the principal of the resident school to assist in evaluating the transfer. Either or both principals may request a meeting with the student and his/her custodial parent(s) / legal guardian(s) to gather more information relative to the proposed transfer. The district’s Director of Elementary Education, Secondary Education, Special Education, or other designated district official may also be involved, as appropriate, in regards to a proposed transfer.

5.6-2-5.8.2. Administrative Transfers of secondary school students shall include a transcript, attendance record, and a discipline report from the resident school. In addition, if a secondary school student desires to participate in Utah High School Activities Association (UHSAA) sponsored athletics, the custodial parent(s) / legal guardian(s) must complete the Nebo School District Athletic Eligibility and Transfer Form(s) and the UHSAA Transfer of Eligibility Forms, if applicable. All transfers must be in compliance with Utah law, Nebo School District policies, Utah State Board of Education rules, and the constitution, bylaws, policies, and rules of UHSAA.

5.6-3-5.8.3. Administrative Transfers should not be utilized if: (a) the reasons do not concern the critical academic needs of a student; (b) the student’s specific needs can be adequately addressed at the resident school; (c) there is a need to maintain appropriate student-teacher ratios in a particular grade, class, program, or school; (d) the student has committed serious infractions of the law, violated district or school policies and rules, or has been guilty of chronic misbehavior; (e) the proposed transfer could reasonably cause disruptions in the receiving school or place unreasonable burdens on school personnel; or (f) the proposed transfer is not in the best interests of the student and/or the school.

~~5.6.4.5.8.4.~~ Administrative Transfers must be approved by both the receiving school and the resident school principals and the respective Director of Elementary Education, Secondary Education, or Special education. An Administrative Transfer may also be initiated and completed by the respective Director of Elementary Education, Secondary Education, or Special Education. The receiving principal may allow for provisional enrollment of the student and establish terms and conditions under which enrollment would be permitted or continued. Such students must remain in good standing by maintaining acceptable behavior, attendance, and grades. If the student fails to abide by these terms and conditions, the student will be returned to his/her resident school. Administrative Transfers are granted on an individual student basis, and there are no transfer guarantees for siblings, neighbors, or friends.

~~5.6.5.5.8.5.~~ The custodial parent(s) / legal guardian(s) of students who are subject to an Administrative Transfer may be responsible to provide transportation or otherwise assure that the student gets safely to and from school.

~~5.6.6.5.8.6.~~ ~~In the elementary schools, an Administrative Transfer is for the current grade (school year) only. Administrative Transfers must be effectuated for subsequent years in an elementary school and renewed~~ when transitioning from elementary school to middle, from middle to junior high, and from junior high to high school.

~~5.6.7.5.8.7.~~ In secondary schools, an Administrative Transfer is for all grades within that school. In the event an Administrative Transfer was approved for a particular junior high school, the Administrative Transfer does not extend to the next designated high school in the system.

6. OPEN ENROLLMENT (EARLY AND LATE)

The Open Enrollment option is available only to in-district students and out-of-district students whose custodial parent(s) or legal guardian(s) live in the State of Utah. Open Enrollment allows a student to enroll in and attend a school in Nebo School District other than the school in which boundaries he/she resides. A student has a better opportunity of being accepted through Early Enrollment rather than Late Enrollment. Accordingly, Early Enrollment should be the preferred method of transferring a student. The terms and conditions of the Open Enrollment option are set forth below in this Section 6 and in [UTAH CODE ANN. § 53G-6-401, et seq.](#) and [UTAH ADMIN. CODE R277-437](#).

6.1. District Responsibilities:

6.1.1. The district, prior to September 30th, shall provide information about the district and its schools, programs, policies, and procedures to all students who are residents of the State of Utah who have expressed an interest in applying to attend schools in Nebo School District other than their respective school of residence.

6.1.2. The district shall designate which schools and programs will be available for Open Enrollment during the coming school year. The district, in its sole and absolute discretion, may allow a specified number of student openings available through Open Enrollment in certain schools, programs, classes, and/or grade levels which are deemed “closed” as per this policy.

6.1.3. A resident district shall pay to a nonresident district one-half of the resident district’s residual per student expenditure for each resident student properly registered in the nonresident district in accordance with applicable Utah laws and regulations.

6.1.4. For each school in the district, the district shall post on its website the following information: (a) the school’s Maximum Capacity; (b) the school’s Adjusted Capacity; (c) the school’s projected enrollment in the calculation of the Open Enrollment Threshold; (d) the school’s actual enrollment on October 1, January 2, and April 1; (e)

the number of nonresident student enrollment requests; (f) the number of accepted nonresident student enrollment requests; and (g) the number of resident students transferring to another school.

6.2. Application for Early Enrollment

- 6.2.1.** Early Enrollment transfers shall be submitted to the district [using the process described on the District website.](#) ~~on the Utah State Board of Education Standard Open Enrollment Application form and the applicable Nebo School District Open Enrollment Documentation for Elementary or Secondary Students form. Said application forms are available at the district office and at the schools. The student's custodial parent(s) / legal guardian(s) must submit properly completed application forms to the District Office at the Elementary Education Department or the Secondary Education Department, as applicable, at the district office.~~
- 6.2.2.** Applications must be timely submitted. Applications are accepted beginning December 1st through the third Friday in February for initial enrollment to begin the following school year in the requested school/program of the district. After the third Friday in February, no further applications for Early Enrollment will be accepted.
- 6.2.3.** The student's custodial parent(s) / legal guardian(s) may request on their application a particular school/program from a list of those that are open for enrollment as identified by the district. The district shall determine which schools are open for enrollment during the coming school year. Schools may be closed by the district if the estimated enrollment of the school/program exceeds the applicable Open Enrollment Thresholds for Early Enrollment ("Maximum Capacity").
- 6.2.4.** The student's application shall identify the reason(s) for enrolling in the requested school/program in the district.
- 6.2.5.** The student's parent or legal guardian shall receive written notification within six (6) weeks after receipt of the application by the district or by March 31st, whichever is later, as to whether the application has been accepted or denied.
- 6.2.6.** All submitted applications must also include a five dollar (\$5.00) processing fee.

6.3. Application for Late Enrollment

- 6.3.1.** Late Enrollment transfers shall be submitted to the district [using the process described on the District website.](#) ~~on the Utah State Board of Education Standard Open Enrollment Application form and the applicable Nebo School District Open Enrollment Documentation for Elementary or Secondary Students form. Said application forms are available at the district office and at the schools. The student's custodial parent(s) / legal guardian(s) must submit properly completed application forms to the District Office at the Elementary Education Department or the Secondary Education Department, as applicable, at the district office.~~

6.3.2. Secondary Schools:

- 6.3.2.1.** When considering Late Enrollment applications for the next school year in secondary schools (which applications are filed at the district office after the third Friday in February through May 31st), custodial parent(s) / legal guardian(s) will generally receive notification of acceptance or denial of the application no earlier than June 1st and no later than June 15th. In the event sufficient information is available and considered, the district may provide notification of acceptance or denial on certain applications prior to June 1st.

- 6.3.2.2.** When considering Late Enrollment applications for the next school year in secondary schools (which applications are filed at the district office on or after June 1st), custodial parent(s) / legal guardian(s) will generally receive notification of acceptance or denial of the application no earlier than August 1st and no later than the Friday before the new school year begins. In the event sufficient information is available and considered, the district may provide notification of acceptance or denial on certain applications prior to August 1st.
- 6.3.3.** Elementary Schools: When considering Late Enrollment applications for the next school year in elementary schools (which applications are filed at the district office after the third Friday in February), custodial parent(s) / legal guardian(s) will generally receive notification of acceptance or denial of the application no earlier than August 1st and no later than the Friday before the new school year begins. In the event sufficient information is available and considered, the district may provide notification of acceptance or denial on certain applications prior to August 1st.
- 6.3.4.** The student's custodial parent(s) / legal guardian(s) may request on their application a particular school/program from a list of those that are open for enrollment as identified by the district. Schools may be closed by the district if the estimated enrollment of the school/program exceeds the applicable Open Enrollment Thresholds for Late Enrollment ("Adjusted Capacity").
- 6.3.5.** When considering Late Enrollment applications during the current school year, custodial parent(s) / legal guardian(s) will receive notification of acceptance or denial of the application within two (2) weeks after receipt of the application by the district. In regards to Late Enrollment applications that are submitted and accepted by the district during the current school year, elementary and secondary students may enroll only within the first two (2) weeks of each term.
- 6.3.6.** The student's application shall identify the reason(s) for enrolling in the requested school/program of the district.
- 6.3.7.** All submitted applications must also include a five dollar (\$5.00) processing fee.
- 6.4.** Acceptance and Rejections of Applications.
- 6.4.1.** Criteria for the acceptance or rejection of Open Enrollment applications include the following:
- 6.4.1.1.** For an elementary school, the capacity of a grade level.
 - 6.4.1.2.** For a secondary school, the capacity of a comprehensive program.
 - 6.4.1.3.** The ability to maintain a heterogeneous student population.
 - 6.4.1.4.** Maintenance of reduced class sizes in a Title I school that uses federal, state, and local monies to reduce class sizes for the purpose of improving student achievement, or in a school that uses school trust monies to reduce class size.
 - 6.4.1.5.** Not offering, or having capacity in, an elementary or secondary special education class or other special program the student requires.
 - 6.4.1.6.** The willingness of a prospective student to comply with district and school policies.
 - 6.4.1.7.** Giving priority to intradistrict transfers over interdistrict transfers.

- 6.4.1.8.** Serious infractions of law or school rules, chronic misbehavior which is likely to endanger persons, property, cause serious disruptions in the school, or place unreasonable burdens on the school staff.
- 6.4.2.** Criteria for the acceptance or rejection of Open Enrollment applications may not include the following:
- 6.4.2.1.** Previous academic achievement.
 - 6.4.2.2.** Athletic or other extracurricular ability.
 - 6.4.2.3.** Special education services for which space is available.
 - 6.4.2.4.** Proficiency in the English language.
 - 6.4.2.5.** The student’s race, color, religion, gender, national origin, disability, or any other classification protected by law.
 - 6.4.2.6.** Previous disciplinary proceedings, except [as provided in paragraph 6.4.1.8.](#) ~~that an application may be denied for a student who has committed serious infractions of law or school rules, including rules of the district in which enrollment is sought, or has been guilty of chronic misbehavior which would, if it were to continue after the student was admitted, endanger persons, property, cause serious disruptions in the school, or place unreasonable burdens on school staff.~~ Notwithstanding the foregoing, the district may, in its sole and absolute discretion, provide for provisional enrollment of a student with prior behavior problems and establish terms and conditions under which enrollment of the student would be permitted or continued.
- 6.5.** The district office shall provide written notification to the student’s parent(s) / legal guardian(s) of acceptance or justification for the rejection of any Early Enrollment applications and Late Enrollment applications within the time periods set forth above.
- 6.6.** The district office shall also provide written notification to the resident school district upon acceptance of a nonresident student for enrollment.
- 6.7.** ~~Students~~ [A student transferring enrolled in the a nonboundary schools](#) under the Open Enrollment procedures ~~shall be~~ [generally eligible for to participate in](#) extracurricular activities at the school consistent with eligibility standards as applied to students that reside within the school attendance area, [subject to the following.](#)
- 6.7.1.** Notwithstanding the foregoing, students are subject to eligibility guidelines established by the Utah State Board of Education and UHSAA regarding student participation in interscholastic competition. [Specifically,](#) ~~†~~ there is no presumption of eligibility for participation in UHSAA sanctioned activities for students transferring schools under these Open Enrollment procedures. School transfers may adversely affect the student’s eligibility to participate in athletics sanctioned by UHSAA. All transfers must be in compliance with Utah law, Nebo School District policies, Utah State Board of Education rules, and the constitution, bylaws, policies, and rules of UHSAA.
- ~~—Nebo School District encourages students who choose to be involved with accelerated teams, summer leagues, club sports, etc. to participate on teams whose members live in the same school boundaries.~~

6.7.2. ~~In addition, the~~ student's application for open enrollment must ~~receive approval to attend the next school in the feeder system~~ be approved before ~~the student may~~ registering or trying_out for any groups or teams associated with that school.

6.7.3. For example, a student may have attended a junior high school under these Open Enrollment procedures. The student's custodial parent(s) / legal guardian(s) would have to submit an application and receive approval for their student to attend a high school that is not the student's resident high school.

6.7.4. Ninth grade students ~~can only~~may participate only on ~~the high school~~ teams, groups, and other extracurricular programs of the high school:

6.7.4.1. ~~(a)~~ in which boundaries the student ~~resides~~is a resident under section 4;

6.7.4.2. ~~(b) the high school where~~at which a sibling of the student currently attends; or

6.7.4.3. ~~(c) the high school where~~at which the student's custodial parent /legal guardian is employed.

6.7.5. For purposes ~~hereof~~of subsection 6.7.4:

6.7.5.1. ~~(a)~~ a ninth grade student's resident high school is determined by the address of ~~their~~the student's custodial parent(s)/legal guardian(s) and the school boundary area associated with that address;

6.7.5.2. ~~(b)~~ the "sibling" of the student must meet the qualifications and definition set forth in Section 2.18; and

~~6.6.1.1.~~**6.7.5.3.** ~~(c)~~ the student's custodial parent/legal guardian must be currently employed at the high school, and must meet the definition of an "employee" as defined in Section 2.7.

~~6.7.~~**6.8.** Students who enroll in schools/programs through the Open Enrollment procedures are subject to compliance with all district and school policies, rules, and procedures.

~~6.8.~~**6.9.** Once enrolled in a nonresident school/~~program~~, the student may remain enrolled subject to compliance with all district and school policies, rules, and procedures established for all students, and the student is not required to submit annual or periodic applications, unless until one of the following occurs:

~~6.8.1.~~**6.9.1.** The student graduates from high school;

~~6.8.2.~~**6.9.2.** The student is no longer a Utah resident;

~~6.8.3.~~**6.9.3.** The student is suspended or expelled from school; OR

~~6.8.4.~~**6.9.4.** The district determines that enrollment within the particular school/program will exceed Open Enrollment Threshold capacities.

~~6.9.~~**6.10.** The determination of which nonresident student(s) will be excluded from continued enrollment in the ~~district nonresident school~~ during a subsequent year (as per Paragraph 6.9.4 above) is based upon time in the ~~district nonresident school~~, with those most recently enrolled being excluded first and the use of a lottery system when multiple nonresident students have the same number of school days in the school. Nonresident students who will not be permitted to continue their enrollment shall be notified no later than March 15th of the current school year. Nonresident students may be eligible for relocation in other open schools/~~programs~~ in the district in accordance with UTAH ADMIN. CODE R277-437.

6.10-6.11. The custodial parent(s) / legal guardian(s) of a student enrolled in a school that is not the student's school of residence may remove the student from that school for enrollment in another public school by submitting notice of intent to enroll the student in the district of residence or another nonresident district.

6.11-6.12. The district shall designate the schools which students shall attend as they progress from elementary school to middle school, junior high school, and ~~then to~~ high school. School boundaries are established by the district using nondiscriminatory criteria in order to maintain stability and predictability of student enrollment numbers. Students who attend a ~~particular school/program~~ nonresident school under the Open Enrollment procedures are not automatically enrolled in the next designated middle school, junior high school, or high school. Students must submit another Open Enrollment application for each school or program.

6.12-6.13. A student who is enrolled in a school that is not the student's school of residence because school bus service is not provided between the student's neighborhood and the school ~~for~~ of residence for safety reasons: (a) shall be allowed to continue to attend the school until the student finishes the highest grade level offered; and (b) shall be allowed to attend the Junior High School and High School into which the school's students feed until the student graduates from high school.

6.13-6.14. A student may be allowed to enroll in a nonresident school that is determined to be "closed" by the district due to the Open Enrollment Threshold if: (a) enrollment in a specific school is necessary to protect the emotional or physical safety of a student, based on sufficient documentation and evidence; (b) if a sibling currently attends that school; OR (c) if a parent / legal guardian is an employee of the school. Any school enrollments permitted under the provisions of this paragraph are done so in the sole and absolute discretion of the district.

6.14-6.15. No student who resides in the attendance area of a school within the district shall be displaced or excluded because of students transferring from outside the school attendance area under these Open Enrollment procedures.

6.15-6.16. Notwithstanding the dates set forth in the policy for submitting applications and notifying custodial parent(s) / legal guardian(s) of acceptance or rejection of applications, the Board of Education may delay the dates if it is not able to make a reasonably accurate projection of the Early Enrollment school capacity or Late Enrollment school capacity of a school due to: (a) school construction or remodeling; (b) drawing or revision of school boundaries; or (c) other circumstances beyond the control of the district. The delay may extend no later than four (4) weeks beyond the date the Board of Education is able to make a reasonably accurate projection of the Early Enrollment school capacity or Late Enrollment school capacity of a school.

6.16-6.17. A student who transfers between schools, whether effective on the first day of the school year or after the school year has begun, by exercising an Open Enrollment option under this policy may not transfer to a different school during the same school year by exercising an Open Enrollment option. This restriction on transfer does not apply to a student transfer made for "health or safety reasons." For purposes hereof, "health or safety reasons" are situations in which enrollment in a specific school/program is necessary: (a) to protect the health of the student as determined by a specific medical recommendation from a medical doctor; or (b) to protect the emotional or physical safety of a student, based on documentation/evidence provided by the student's previous school, the custodial parent(s) / legal guardian(s), a clinical psychologist who is tracking the student, or cumulative information.

6.17-6.18. Appeal Process:

6.17.1-6.18.1. Denial of the initial or continuing enrollment of a student under the Open Enrollment procedures may be appealed in writing by the student's custodial parent(s) / legal guardian(s) to the Elementary Director or Secondary Director, or

their respective designee, within ten (10) calendar days from the date of the notice of the denial. Failure to appeal within the above time period shall constitute a waiver of rights to contest the denial of enrollment.

~~6.17.2.~~6.18.2. The Elementary Director or Secondary Director, or their respective designee shall form an appeals committee that shall hear and rule on all Open Enrollment appeals. The parent(s) / legal guardian(s) pursuing the appeal must present persuasive evidence to the Appeals Committee that the Open Enrollment application was inappropriately denied. The Appeals Committee shall render a written decision to the student's parent(s) / legal guardian(s), including a statement of their right to request in writing a review by the Superintendent, or his/her designee, within ten (10) calendar days.

~~6.17.3.~~6.18.3. If no request for an appeal is received within the ten (10) calendar days, the Appeals Committee's decision is final. If a request for an appeal is received within the time period, the Superintendent, or his/her designee, shall review the Appeals Committee's decision and either uphold or overturn it. The Superintendent or designee shall communicate his/her decision to the student's parent(s) / legal guardian(s). The Superintendent's, or his/her designee's, decision shall also include a statement of their right to request in writing an appeal before the Board of Education within ten (10) calendar days.

~~6.17.4.~~6.18.4. If no request for an appeal is received within the ten (10) calendar days, the Superintendent's, or his/her designee's, decision is final. If a request for an appeal is received within the time period, the Board of Education shall schedule and conduct a hearing and issue a written decision to the student's parent(s) / legal guardian(s) concerning the enrollment. The Board of Education's decision is the final decision of the district. The Board's decision shall be upheld in any subsequent judicial or non-judicial proceedings unless the Board's decision is found, by clear and convincing evidence, to be in violation of applicable law or regulation, or to be arbitrary and capricious.

~~6.18.~~6.19. Funding:

~~6.18.1.~~6.19.1. A nonresident student who enrolls in Nebo School District is considered a resident of this district for purposes of state funding.

~~6.18.2.~~6.19.2. A resident district shall pay the nonresident district for each of the resident district's students who enroll in the nonresident district one-half (½) of the amount by which the resident district's per student expenditure exceeds the value of the state's contribution, and if a student is enrolled in a nonresident district for less than a full year, the resident district shall pay a portion of the amount set forth above based on the percentage of school days the student is enrolled in the nonresident district.

~~6.19.~~6.20. Transportation: The custodial parent(s) / legal guardian(s) of students enrolled in a school/program under these Open Enrollment procedures are responsible to provide transportation or otherwise assure that the student gets safely to and from school, unless otherwise specified in a student's Individualized Education Program (IEP) or a Section 504 Accommodation Plan. The district may provide bus transportation for nonresident students on a "space available" basis on established and approved routes within the district to the school/program of attendance so long as the student's presence does not increase the cost of the bus route.

7. STUDENT REGISTRATION FOR UTAH RESIDENTS

In order to comply with Utah law and to insure proper student placement, Nebo District requires the following documents and information to be provided to the school prior to student registration of Utah residents:

- 7.1. A certified copy of the student's birth certificate. In the absence of a birth certificate, other sufficient and reliable documentation proving the student's identity and age must be provided to the school along with a signed and notarized affidavit explaining why a birth certificate cannot be provided.
- 7.2. A complete and updated immunization record. In the absence of an immunization record, an immunization exemption form must be completed and submitted to the school, [as more fully described in Nebo School District Policy JHCB, Immunization of Students](#).
- 7.3. Proof of residency. The Utah State ~~Office~~-Board of Education recommends three (3) separate documents to show proof of residency, including, but not limited to, records of mortgage payments or lease payments, an affidavit from the landlord, utility bills, valid driver's license, vehicle registration, valid passport, voter registration documentation, and church or religious records.
- 7.4. For secondary students, a report card or check-out form from the previous school attended, along with a copy of the student's transcript or transcript authorization request.
- ~~7.5. A social security number is encouraged but not required. Students are encouraged to provide their social security numbers for the purposes of identification.~~
- ~~7.6.~~7.5. The payment of student fees, or waiver of fees documentation has been completed and submitted to the school.
- ~~7.7.~~7.6. The student's cumulative educational file and other educational records or information relevant to the student.

8. STUDENT REGISTRATION FOR NON-UTAH RESIDENTS

In order to comply with Utah law and to insure proper student placement, Nebo District requires the following documents and information to be provided to the school prior to student registration of non-Utah residents:

- 8.1. Schools shall not register nonresident, foreign exchange, or privately placed foreign students without authorization from the Coordinator of School Services.
- 8.2. Students whose custodial parent(s) / legal guardian(s) are not a resident of the State of Utah may be required to pay tuition. If applicable, tuition shall be paid in full prior to the enrollment and registration of the student in school. Tuition [is the amount of the weighted pupil unit \(WPU\). However, it may be reduced at the discretion of the Coordinator of School Services. Likewise,](#) determinations and payments shall be handled by the Coordinator of School Services.
- 8.3. All documentation and information described in Section 7 above.
- 8.4. The payment of student fees, or waiver of fees documentation has been completed and submitted to the school.

EXHIBITS

Nebo School District – Determination of Residency Status or School Transfer

REFERENCES

[Stewart B. McKinney Homeless Assistance Act, 42 U.S.C. § 11431](#)
[Interstate Compact on Educational Opportunity for Military Children -- UTAH CODE ANN. § 53E-3-901, et seq.](#)
[UTAH CODE ANN. § 30-3-10 through 10.9](#)
[UTAH CODE ANN. § 53G-6-301 et seq.](#)
[UTAH CODE ANN. § 53G-6-401, et seq.](#)
[UTAH CODE ANN. § 53G-6-503](#)
[UTAH CODE ANN. § 56G-6-707](#)

[UTAH CODE ANN. § 62A-2-108.1](#)
[UTAH CODE ANN. § 62A-4a-606 et seq.](#)
[UTAH ADMIN. CODE R277-437](#)
[UTAH ADMIN. CODE R277-472](#)
[UTAH ADMIN. CODE R277-612](#)
[UTAH ADMIN. CODE R277-616](#)
[Nebo School District Policy JECB, *Students in Homeless Situations*](#)

FORMS

Nebo School District Administrative Transfer
 Utah State Board of Education Standard Open Enrollment Application
 Nebo School District Open Enrollment Documentation for Elementary Students
 Nebo School District Open Enrollment Documentation for Secondary Students
 Provisional Enrollment Contract

HISTORY

[Revised 14 July 2021 – updated citations; revised section on open enrollment application form;](#)

Revised 9 May 2018 – added education plan to definition of custody per HB48 (2018); added provision for residence of student if parents move from state per HB178 (2018); clarified capacity of secondary school comprehensive program per SB148 (2018); simplified review process for open enrollment denial.

Revised 11 October 2017 – revised definition and application of “custodial”; added provision for students receiving certain health care or human services, per HB125 (2017); made technical changes.

Revised 13 August 2014 – added home school to provision for students returning to boundary school.

Revised 13 November 2013 – added discretion for district to allow limited open enrollment in closed schools; added provisions related to notification of open enrollment decisions.

Revised 11 September 2013 – revised definition of and provisions regarding siblings.

Revised 12 September 2012 – revised definition of sibling as one who attended requested school at least one full term during previous year; reassigned administrative responsibilities from Student Services to School Services; added reference to IEP or 504 plan related to transportation;

Revised 14 September 2011 – added substantially to definition of “employee”; limited returns to boundary schools to first two weeks of term; added deadlines to late open enrollment.

Revised 8 December 2010 – added provisions for ninth grade students participating in high school activities.

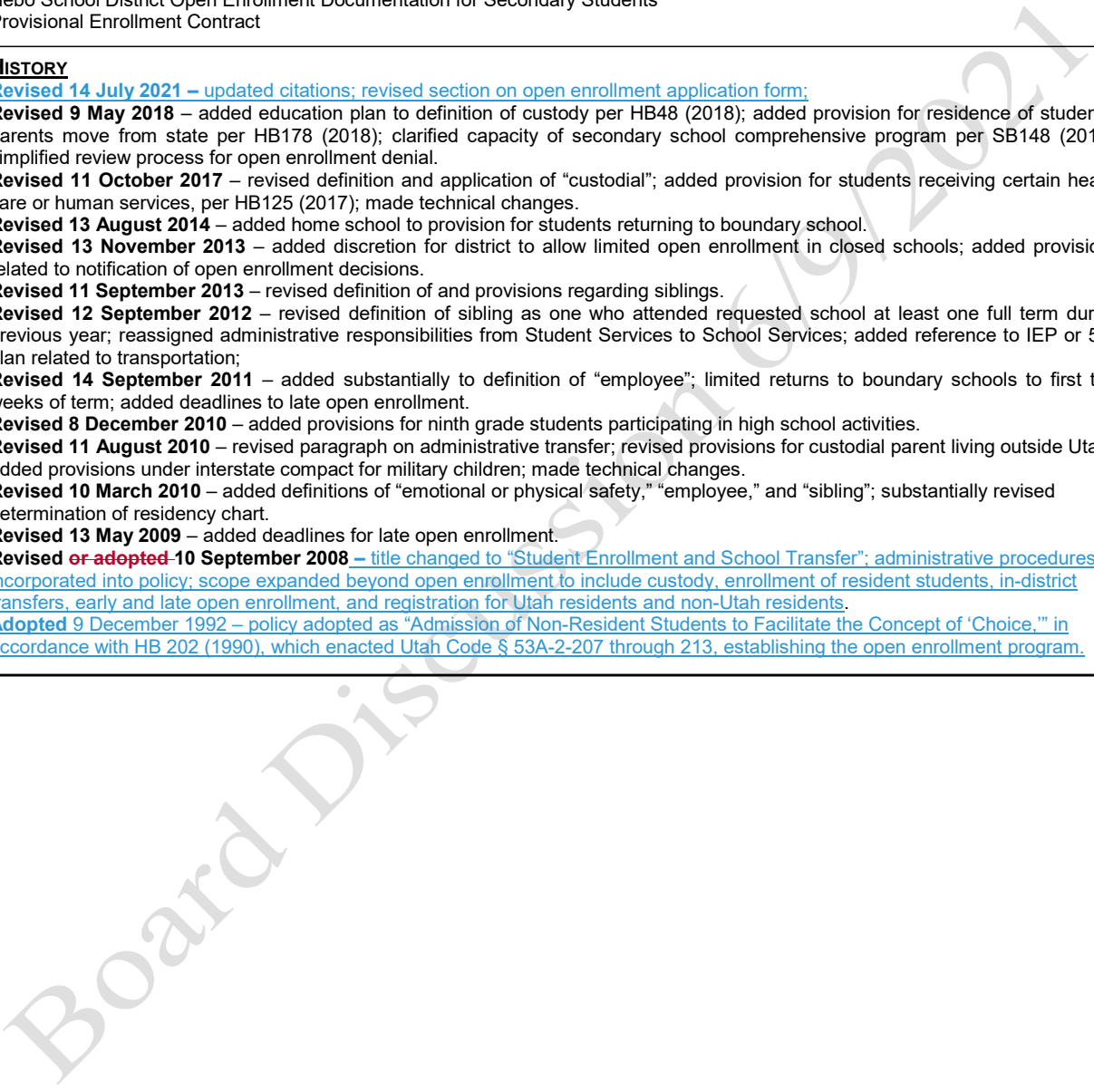
Revised 11 August 2010 – revised paragraph on administrative transfer; revised provisions for custodial parent living outside Utah; added provisions under interstate compact for military children; made technical changes.

Revised 10 March 2010 – added definitions of “emotional or physical safety,” “employee,” and “sibling”; substantially revised determination of residency chart.

Revised 13 May 2009 – added deadlines for late open enrollment.

Revised or adopted 10 September 2008 – [title changed to “Student Enrollment and School Transfer”; administrative procedures incorporated into policy; scope expanded beyond open enrollment to include custody, enrollment of resident students, in-district transfers, early and late open enrollment, and registration for Utah residents and non-Utah residents.](#)

Adopted 9 December 1992 – [policy adopted as “Admission of Non-Resident Students to Facilitate the Concept of ‘Choice.’” in accordance with HB 202 \(1990\), which enacted Utah Code § 53A-2-207 through 213, establishing the open enrollment program.](#)



**NEBO SCHOOL DISTRICT
DETERMINATION OF RESIDENCY STATUS OR SCHOOL TRANSFER**

STATUS OF STUDENTS REQUESTING ADMISSION	MUST ADMIT AS RESIDENT	MAY ADMIT AS RESIDENT	MAY ADMIT UNDER "OPEN ENROLLMENT" ¹³	REQUIRES "POWER OF ATTORNEY" ¹²	MUST ADMIT IF MEETS MCKINNEY CRITERIA	CHARGE TUITION	MAY ADMIT UNDER "ADMINISTRATIVE TRANSFER" ¹⁵
1. Parent or legal guardian of minor¹ lives in district:							
a. Student lives in district with parent or legal guardian.	S						
b. Resident student lives in district but wishes to transfer to another school in the district outside his/her school's boundary area.			D				E
2. Parent or legal guardian of minor¹ lives out of district but within Utah:							
a. Student lives in district and is in custody of or supervised by a Utah State agency. (i.e., foster parents) (Need documentation)	D						
b. Student lives in district and is supervised by an approved ² child placement agency. (i.e., proctor parents) (Need documentation)	D						
c. Student lives with a responsible ³ adult resident of the district, but parents or legal guardian lives elsewhere in the state.		D	D	D			
d. Student lives in district and is emancipated. ⁴	E						
e. Student lives in district and is homeless. ⁵					E		
3. Both parents of minor¹ live outside Utah:							
a. Student lives with person designated by the court as legal guardian. ¹⁴	E						
b. Student lives with responsible adult. ⁷		D		D		D	
c. Student lives in district and is emancipated. ⁴	E						
d. Student lives in the district and is homeless. ⁵					E		
e. Student is supervised by a Utah State agency under an Interstate Compact. ⁸		D				D⁹	
f. Student is a USBE approved ¹⁰ exchange student. (i.e., J-1 Visa students)		D		D		D¹⁰	
g. Student is a foreign student with an F-1 Visa. ¹¹		D		D		D¹¹	

FOOTNOTES

- 1 A “minor student” is under the age of 18 years. Students 18 years of age or older are adults and entitled to choose their own residence. Students may be required to conform to the same rules as minors if they wish to attend the regular high school instead of the adult high school.
- 2 Agency must be licensed by the State of Utah and meet education support and coordination requirements. Agency shall pay student fees, deposits, or other charges in accordance with state law and district policy. (See UTAH CODE ANN. §§ 62A-2-108.1 and 62A-4a-606).
- 3 A resident 21 years of age or older who is willing and able to provide reasonably adequate food, clothing, shelter, and supervision for the child (see UTAH CODE ANN. § 53G-6-303(1)), and a determination has been made in accordance with district policy that all of the following criteria are satisfied:
1. The student’s physical, mental, moral, or emotional health is best served;
 2. Exigent circumstances exist that cannot be appropriately addressed under UTAH CODE ANN. § 53G-6-402 (“Open Enrollment”); AND
 3. Enrollment does not violate any other law or rule of the Utah State Board of Education.
- 4 A “minor student” (under 18 years of age) can only be emancipated by: (a) marriage; (b) court order; OR (c) determination by an authorized state administrative agency.
- 5 A “minor student” (under 18 years of age) who does not have a fixed, regular, and adequate residence. (See UTAH ADMIN. CODE R277-616 and *Stewart B. McKinney Homeless Assistance Act*, 42 U.S.C. § 11431, et seq.).
- 6
- 7 The student may be admitted as a resident if: (a) the student resides with responsible adult; (b) the responsible adult obtains an appropriate Power of Attorney from the custodial parent; (c) the responsible adult is willing and able to provide reasonably adequate food, clothing, shelter, and supervision for the child (see UTAH CODE ANN. § 53G-6-303(1)); AND (d) a determination has been made in accordance with district policy that all of the following criteria are satisfied:
1. The student’s physical, mental, moral, or emotional health is best served;
 2. The student is prepared to abide by district and school policies and rules, and an appropriate “Provisional Enrollment Contract” is executed; AND
 3. Tuition is paid.
- 8 A legal contract between states which must be effectuated through Utah State Human Services and an analogous agency in another state. (See UTAH CODE ANN. § 62A-4a-701, et seq.)
- 9 Student must be admitted to school. Tuition must be paid unless the Utah State agency has assumed all financial responsibility for the student in which case the student is to be viewed as falling under category 1. b. (See UTAH CODE ANN. §§ 62A-2-108.1 and 62A-4a-606).
- 10 Exchange program and student must satisfy requirements of UTAH CODE ANN. § 53G-6-707 and UTAH ADMIN. CODE, R277-615; otherwise student pays tuition.
- 11 All foreign students with an F-1 Visa must be approved by the School Services Coordinator, live with a responsible adult with a Power of Attorney, and pay tuition.
- 12 A Power of Attorney issued by the party who has legal custody of the minor student designating the “responsible adult” as the student’s custodian and granting the “responsible adult” authority to take any appropriate action on behalf of the student, including authorization for education and medical services in the interest of the student. A Power of Attorney does not confer legal guardianship (see UTAH CODE ANN. § 53G-6-302(4)). Both the granting party and the “responsible adult” empowered by the Power of Attorney shall agree to:
1. Assume responsibility for any fees or other charges relating to the child’s education; AND
 2. If eligibility for fee waivers is claimed, provide the district with all financial information requested by the district for purposes of determining eligibility for fee waivers. (See UTAH CODE ANN. § 53G-6-302(3)).
- 13 Follow procedures set forth in Nebo School District Policy JECB, *Student Enrollment and School Transfer*. (See UTAH CODE ANN. § 53G-6-302, et seq. and UTAH ADMIN. CODE, R277-437).
- 14 Generally, a legal guardianship is the preferred way in which to enroll a student who lives in the district but whose parents live outside the state of Utah.
- 15 “Administrative Transfers” are reserved for resident students and are permitted in very special and unique circumstances to address the critical educational needs of a student. Administrative Transfers require the approval of the principals of both the receiving school and the sending school and the respective Director of Elementary Education, Secondary Education, or Special Education. Administrative Transfers may also be effectuated by the respective Director of Elementary Education, Secondary Education, or Special Education. Students transferred on Administrative Transfer are also generally placed on a “Provisional Enrollment Contract” which lists conditions of attendance in relation to behavior, grades, and attendance.

SECTION: J - Students
POLICY TITLE: Home School and Other Compulsory Education Exemptions
FILE No.: JDK
DATED: ~~September 9, 2020~~ July 14, 2021

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1. PURPOSE AND PHILOSOPHY

- 1.1. The Board of Education of Nebo School District recognizes that while a student's parent is the primary person responsible for the student's education, under Utah's compulsory education laws parents are generally required to enroll their children in school unless an exemption is granted. The law outlines specific exemptions that may be granted by the Board, including for a student who will attend a home school.
- 1.2. This policy sets forth the requirements and procedures to be followed by students, parents, and the District in order for a compulsory education exemption to be granted.

2. DEFINITIONS

- 2.1. "**Home school**" means a school comprised of one or more students officially excused from compulsory public school attendance under this policy and [UTAH CODE ANN., § 53G-6-204](#).
- 2.2. "**Parent**" means a custodial parent, legal guardian, or other person with the same authority as a custodial parent or legal guardian.
- 2.3. "**Private school**" means a school satisfying the following criteria:
 - 2.3.1. Maintained by a private individual or corporation;
 - 2.3.2. Maintained and operated not at public expense;
 - 2.3.3. Generally supported, in part at least, by tuition or fee charges;
 - 2.3.4. Operated as a substitute for, and giving the equivalent of, instruction required in public schools;
 - 2.3.5. Employing teachers able to provide the same quality of education as public school teachers;

2.3.6. Established to operate indefinitely and independently, not dependent upon the age of the students available or upon individual family situations; AND

2.3.7. Licensed as a business by the Utah Department of Commerce.

2.4. "Minor student" or "Student" means a person who is at least six years old, but younger than 18 years old, and is not emancipated according to Utah law.

3. COMPULSORY EDUCATION

3.1. Except as otherwise provided in this policy, the parent of a minor student is required to enroll and send the student to a public or regularly established private school. [UTAH CODE ANN. § 53G-6-202](#). A public school may include a District school, a school in another district wherein the student may be legally enrolled, or a charter school. A student who is not attending a public school or a regularly established private school must obtain an exemption certificate as provided herein.

3.2. The District may issue a notice of compulsory education violation to a parent of a student in grade 1 through 6 in accordance with [Nebo School District Policy JDI, Elementary Attendance](#).

3.3. In accordance with [Nebo School District Policy JDH, Secondary Attendance](#), the District may issue a notice of truancy to a student who is in grade 7 or above and who is at least 12 years old and who is truant, as well as to the student's parent.

3.4. The District shall report compulsory education violations to the appropriate city, county, or district attorney as required by law. [UTAH CODE ANN. § 53G-6-202](#).

4. EXEMPTIONS

4.1. Board Release

4.1.1. Students who meet one or more of the following conditions to the satisfaction of the Board shall be exempt from the compulsory education requirements and shall be given a certificate stating that the student is excused from public school attendance during the time specified on the certificate.

4.1.1.1. A student over age sixteen (16) may receive a partial release from school to enter employment or attend a trade school if the student has completed the eighth (8th) grade. Minor students receiving this exemption must still attend school or home school part-time as required by the Board.

4.1.1.2. On an annual basis, a minor student may receive a full release from attending a public, regularly established private, or part-time school or class if any one of the following is established to the Board's satisfaction:

4.1.1.2.1. The minor student has already completed the work required for graduation from high school;

4.1.1.2.2. The minor student is in a physical or mental condition, certified by a competent physician, which renders attendance inexpedient and impracticable;

4.1.1.2.3. Proper influences and adequate opportunities for education are provided in connection with the minor student's employment;
OR

4.1.1.2.4. The Superintendent determines that the minor student, if over the age of sixteen (16), is unable to profit from attendance at school because of inability or a continuing negative attitude toward school regulations and discipline.

4.2. Home School Exemption

- 4.2.1. The Board will excuse a student from attendance if the student's parent files a signed and notarized Home School Affidavit with the District, as described in section 5, stating that:
 - 4.2.1.1. the minor student will attend a home school; and
 - 4.2.1.2. the parent assumes sole responsibility for the education of the student, except to the extent the student is dual enrolled as provided in section 8.
 - 4.2.1.3. A parent of a minor student who attends a home school is solely responsible for:
 - 4.2.1.3.1. The selection of instructional materials and textbooks;
 - 4.2.1.3.2. The time, place, and method of instruction; AND
 - 4.2.1.3.3. The evaluation of the home school instruction.
- 4.2.2. The Board may not:
 - 4.2.2.1. Require a parent of a minor student who attends a home school to maintain records of instruction or attendance;
 - 4.2.2.2. Require credentials for individuals providing home school instruction;
 - 4.2.2.3. Inspect home school facilities; OR
 - 4.2.2.4. Require standardized or other testing of home school students.

5. HOME SCHOOL AFFIDAVIT

- 5.1. As required by law, parents who wish to home school their minor child or children are required to notify the District by properly completing, executing, and filing with the [District Coordinator of School Services, or designee](#), a signed and notarized Home School Affidavit. The Home School Affidavit shall contain the following information:
 - 5.1.1. The parent's name, address, and telephone number;
 - 5.1.2. The student name(s), birth date(s), and grade level(s);
 - 5.1.3. Assurance that the parent assumes sole responsibility for the education of the minor student, except to the extent the minor student is dual enrolled under section 8;
- 5.2. A signed and notarized affidavit shall remain in effect as long as the minor student attends a home school and remains a resident of the District. [A copy of the signed and notarized affidavit may be given to the parent and serves as the certificate described in subsection 6.2.](#)
- 5.3. Parents who wish to home school their minor child but also enroll the child in one or more District activities, subjects, courses, or classes under the dual enrollment program outlined in section 8 below must indicate on the Affidavit the specific courses or activities for which enrollment is sought. The Affidavit must state names of activities or courses rather than days of the week or times of day.

6. ISSUANCE OF EXEMPTION CERTIFICATES

- 6.1. For a board release under subsection 4.1, a certificate may be issued according to the following procedures.
 - 6.1.1. The Coordinator of School Services will evaluate each proposed compulsory attendance exemption submitted under subsection 4.1 and make a recommendation to the Superintendent regarding whether to issue an exemption certificate to the parents.

- 6.1.2.** The Superintendent will then present the matter to the Board, who will ultimately decide whether to excuse the school-age minor from public school attendance under this policy.
- 6.1.3.** When the Board excuses a minor student from public school attendance pursuant to an exemption provided in subsection 4.1, the Board shall cause a certificate to be issued by the District excusing the minor student from attendance during the time specified on the certificate, pursuant to [UTAH CODE ANN. § 53G-6-204](#). For all Board approved exemptions under subsection 4.1, the Superintendent or designee shall sign the Certificate.
- 6.2.** For a Home School Exemption under subsection 4.2, the following procedures apply.
- 6.2.1.** Within 30 days after receipt of the signed and notarized affidavit described in section 5, the ~~Coordinator of School Services~~ Board shall [approve the exemption](#).
- 6.2.2.** [A copy of the affidavit serves as a certificate exempting the student from attendance.](#)
- ~~**6.2.1.** A student may be withdrawn from school as soon as the completed affidavit is submitted to the District in accordance with section 5.~~
- ~~**6.2.3.** issue to the parent a Compulsory Attendance Exemption Certificate signed by the Superintendent or designee stating that the minor student is excused from attendance for the specified school year.~~
- ~~**6.2.2.** On or before August 1 each year thereafter, the Coordinator of School Services shall issue a new Compulsory Attendance Exemption Certificate to the parent for the specified school year, unless one of the following occurs:~~
- ~~**6.2.2.1.** The minor student enrolls in a school within the school district.~~
- ~~**6.2.2.2.** The minor student's parent or guardian notifies the District that the school-age minor's school district of residence has changed.~~
- ~~**6.2.2.3.** The minor student's parent or guardian notifies the school district that the minor student no longer attends home school.~~
- 6.3.** ~~Before a minor student can be withdrawn from public school under either subsection 4.1 or 4.2, an applicable exemption certificate must be signed by the superintendent or designee and issued to the parents.~~

7. DISTRICT SERVICES

- 7.1.** Nebo School District will appropriately cooperate and assist parents who teach their children at home to help them succeed.
- 7.2.** The School District recognizes that parents are ultimately responsible for their children's educational program. To help parents with their home school efforts, the District offers the following services upon request:
- 7.2.1.** Home school students may be assigned to the public school they could attend, and parents may be provided, upon request and availability, with textbooks and other materials similar to what other students receive. There may be fees required for some of these textbooks and materials.
- 7.2.2.** Home school parents have the opportunity to consult with principals and teachers, in a reasonable and appropriate manner, to help in the education of their children.
- 7.2.3.** Home school students with disabilities may be eligible for Special Education services, such as psychological evaluations, speech and hearing services, and other related services available under applicable federal and state laws and regulations.
- 7.2.4.** High school credit (maximum of two (2) credits) may be granted for preapproved and evaluated home school programs. All credit arrangements must be worked out in

advance with the school principal and counselors. Some classes such as band, choir, shop, labs, etc., would require regular attendance and participation to earn credit in those subjects.

7.2.5. At the request of a parent to the school principal, home school students may be allowed to participate in normally administered school assessments..

7.2.6. Upon the request of a parent, the District shall identify the knowledge, skills, and competencies a student is recommended to attain by grade level and subject area to assist the parent in achieving college and career readiness through home schooling.

8. DISTRICT PARTICIPATION

8.1. Dual Enrollment. Minor students who are enrolled in regularly established private schools or home schools may also enroll in District schools for dual enrollment purposes as provided in [UTAH CODE ANN. § 53G-6-702](#) and [UTAH ADMIN. CODE R277-438](#). A minor student may participate in any academic activity in the District schools available to students in the minor student's grade or age group, and subject to compliance with the same rules and requirements that apply to a full-time student's participation in the activity, including attendance for the full duration of the course, class period, or activity in which the minor student is enrolled. Dual enrollment is based on courses or activities rather than days of the week or times of day. A student enrolled in a dual enrollment program is considered a student of the District for purposes of state funding to the extent of the student's participation in the District school's programs. A student attending activities or a portion of the school day under the dual enrollment program shall be subject to the same behavior and discipline rights and requirements of a full-time student, and shall be subject to administrative scheduling and teacher discretion of the ~~traditional~~-District school.

8.2. Extracurricular Activities. Students exempt from compulsory education requirements may be eligible for participation in extracurricular public school activities. Such participation is governed and more fully described by [UTAH CODE ANN. § 53G-6-703](#), [UTAH ADMIN. CODE R277-494](#), [Nebo School District Policy JECBA](#), [Student Eligibility for Participation in Extracurricular Activities and Athletic Transfers](#), and District administrative directives .

8.3. Fees. Students exempt from compulsory education requirements who also participate in extracurricular activities or dual enrollment in the District are responsible for school fees in the same manner as full-time District students as set forth in [Nebo School District Policy JN](#), [Student Fees](#). School fees may be waived in accordance with applicable law.

9. TRANSFER TO PUBLIC SCHOOLS

9.1. Students who have attended a home school pursuant to section 5 above may enroll in the District's schools consistent with [Nebo School District Policy JECB](#), [Student Enrollment and School Transfer](#) and subject to all eligibility requirements imposed by District policy and state and federal laws and regulations.

9.2. When a home school student transfers from a home school to a school within the District, the District will place the student in the grade levels, classes, or courses that the student's parent or guardian, in consultation with the school administrator, determine are appropriate based on the parent's or guardian's assessment of the student's academic performance. [UTAH CODE ANN. § 53G-6-706](#).

9.2.1. Within 30 days of a home school student's placement in a school grade level, class, or course, either the student's teacher or the student's parent or guardian may request a conference to consider changing the student's placement.

9.2.2. If the student's teacher and the student's parent or guardian agree on a placement change, the school will place the student in the agreed upon grade level, class, or course.

- 9.2.3.** If the student’s teacher and the student’s parents or guardian do not agree on a placement change, the school will evaluate the student’s subject mastery in accordance with the parent or guardian’s choice between the following options:
- 9.2.3.1.** Allowing the school to administer to the student assessments that are regularly administered to students and used to measure students’ subject matter mastery and determine placement; or
 - 9.2.3.2.** Having a private entity or individual administer assessments of subject matter mastery to the student at the parent’s or guardian’s expense.
- 9.2.4.** After an evaluation of a student’s subject matter mastery under Section 11.2.3, the school may change a student’s placement in a grade level, class, or course.
- 9.2.5.** The Student Services Department will be responsible for coordination of student academic assessments.
- 9.3.** This section does not apply to a student who is dual enrolled under [UTAH CODE ANN. § 53G-6-702](#).
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EXHIBITS

None

REFERENCES

[UTAH CODE ANN. § 53G-6-201, et seq.](#)
[UTAH CODE ANN. § 53G-6-701, et seq.](#)
[UTAH ADMIN. CODE, R277-407](#)
[UTAH ADMIN. CODE, R277-438](#)
[UTAH ADMIN. CODE, R277-494](#)
[UTAH ADMIN. CODE, R277-700](#)
[Nebo School District Policy JDH, *Secondary Attendance*](#)
[Nebo School District Policy JDI, *Elementary Attendance*](#)
[Nebo School District Policy JECB, *Student Enrollment and School Transfer*](#)
[Nebo School District Policy JECBA, *Student Eligibility for Participation in Extracurricular Activities and Athletic Transfers*](#)
[Nebo School District Policy JN, *Student Fees*](#)

FORMS

[Nebo School District - Affidavit and Compulsory Attendance Exemption Certificate for Home Instruction](#)
[Superintendent Letter to Home Educator](#)

HISTORY

[Revised: 14 July 2021](#)

Revised: 9 September 2020 – clarified process for exemption certificates and participation in District programs and activities; made technical changes.

Revised: 12 November 2014 – clarified dual enrollment provisions.

Repeal: 10 September 2014 – Policy JECE, Compulsory Education Requirements, 14 September 1994, repealed in light of adoption of LD and JDK in 2007 and 2008.

Revised: 13 August 2014 – updated per S.B. 39 (2014).

Revised: 9 July 2008 –reformatted and renumbered from LB to JDK.

Revised: 10 January 2007.

Adopted or revised: 14 September 1994.

BOARD MOTION

Proposed Motion

I make the motion to adopt the Board Resolution adopting and approving the Final Legal Budget for 2020-2021 as presented.

BOARD RESOLUTION

RESOLVED that, after due consideration, the Board of Education of Nebo School District hereby adopts and approves the Final Legal Budget for 2020-2021, in the form presented hereto.

- SEE FINAL BUDGET ATTACHED IN AGENDA ITEM 4 -

Approved: 9 June 2021

BOARD MOTION

Proposed Motion

I make the motion to adopt the Board Resolution adopting and approving the Tentative Budget for 2021-2022 as presented.

BOARD RESOLUTION

RESOLVED that, after due consideration, the Board of Education of Nebo School District hereby adopts and approves the Tentative Budget for 2021-2022, in the form presented hereto.

- SEE TENTATIVE BUDGET ATTACHED IN AGENDA ITEM 4 -

Approved: 9 June 2021

Retirees approved at the June 9, 2021 Board Meeting

Duane Rice	Psychologist	SHS
David P Morrell	Custodian	SFHS
Connie Ericksen	Teacher	PJHS